

VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 11.11.2020

Teacher name – Ajay Kumar Sharma

Recording of Transactions-II

Illustration 6

Enter the following transactions in the Sales and Sales Return book of M/s Vineet Stores:

Date	Details
2017	Sold goods on credit to M/s Rohit Stores as per invoice no.325 :
Dec.01.	30 Kids Books @ Rs. 60 each. 20 Animal Books @ Rs. 50 each
Dec. 05	Sold goods on credit to M/s Mera Stores as per invoice no.328 : 100 Greeting Cards @ Rs.12 each. 50 Musical Cards @ Rs. 50 each <i>Less 5% trade discount.</i>
Dec. 10	Sold Goods on credit to M/s Mega Stationers as per invoice no.329 : 50 Writing Pads @ Rs. 20 each. 50 Colour Books @ Rs. 30 each 20 Ink Pads @ 16 each
Dec. 15	Goods Returned from M/s Rohit Stores as per credit note no.201: 2 Kids Books @ Rs. 60 each 1 Animal Book @ Rs. 50 each
Dec. 19	Sold goods on credit to M/s Abha Traders as per invoice no.355 : 100 Cards Books @ Rs. 10 each. 50 Note Books @ Rs. 35 each <i>Less 5% trade discount.</i>
Dec. 22	Goods returned from M/s Mega Stationers as per credit note no.204: 2 Colour Books @ Rs. 30 each
Dec. 26	Sold goods on credit to M/s Bharti Stores as per invoice no.325 : 100 Greeting Cards @ Rs. 20 each. 100 Fancy Envelopes @ Rs. 5 each
Dec. 30	Goods returned from M/s Abha Traders as per credit note no.207 : 20 Cards Books @ Rs. 10 each 5 Note Book@ Rs. 35 each <i>Less 5% trade discount</i>

Solution

**Books of Venet Stores
Sales (Journal) Book**

Date	Invoice No.	Name of the Customer (Account to be debited)	J.F.	Amount Rs.
2017				
Dec.01	325	Rohit Stores		2,800
Dec.05	328	Mera Stores		3,515
Dec.10	329	Mega Stationers		2,820
Dec.19	335	Abha Traders		2,375
Dec.26	340	Bharti Stores		2,500
Dec. 31				14,010

Sales Return (Journal) Book

Date	Credit Note No.	Name of the Customer (Account to be credited)	L.F.	Amount Rs.
2017				
Dec. 15	201	Rohit Stores		170
Dec. 22	204	Mega Stationers		150
Dec. 30	206	Abha Traders		333
Dec. 31				653

(ii) Ledger Posting

Rohit Stores Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2017				2017			
Dec. 01	Sales		2800	Dec.15	Sales return		170

Mera Stores Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2017							
Dec. 05	Sales		3,515				

Mega Stationers Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2017				2017			
Dec.10	Sales		2,820	Dec.22	Sales return		150

Abha Traders Account**Dr.****Cr.**

<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>	<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>
2017 Dec.19	Sales		2,375	Dec.30	Sales return		333

Bharti Stores Account**Dr.****Cr.**

<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>	<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>
2017 Dec.26	Sales		2,500				

Sales Account**Dr.****Cr.**

<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>	<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>
2017				Dec. 31	Sundries as per sales book		14,010

Sales Return Account**Dr.****Cr.**

<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>	<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>
2017 Dec.31	Sundries as per sales return book		653				