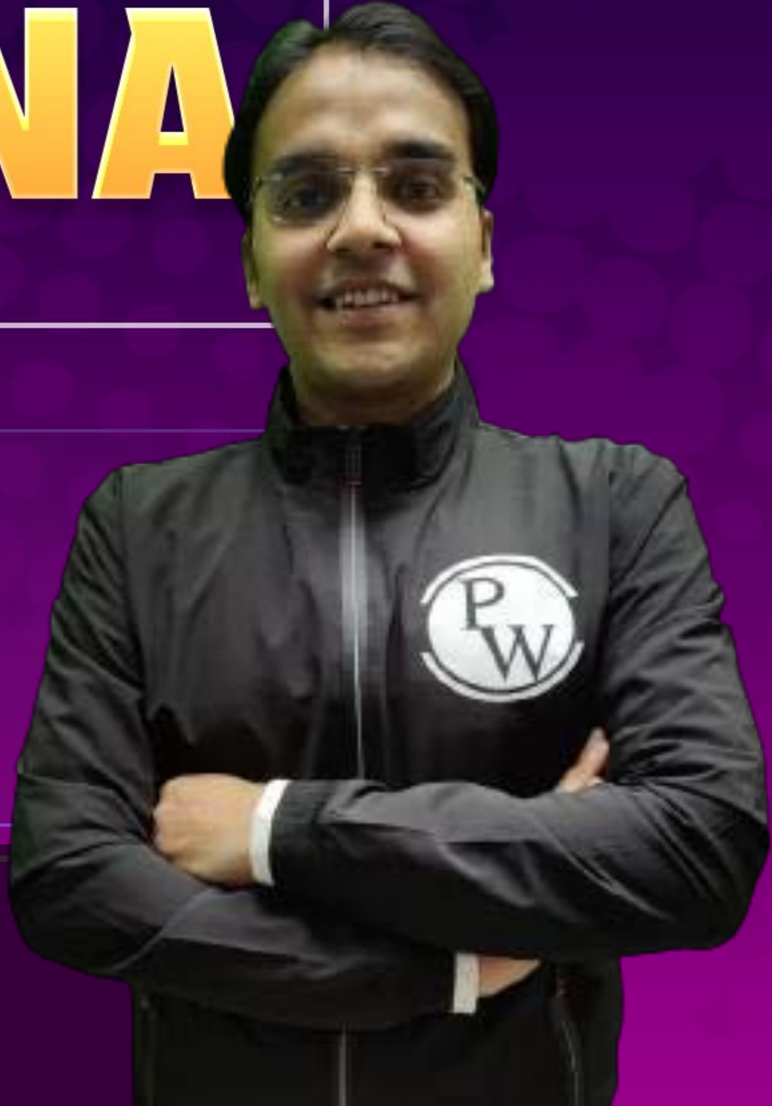
CA FOUNDATION SAMPURNA

Sep 2025 /Jan 2026 Batch

Accounting | Lecture - 1

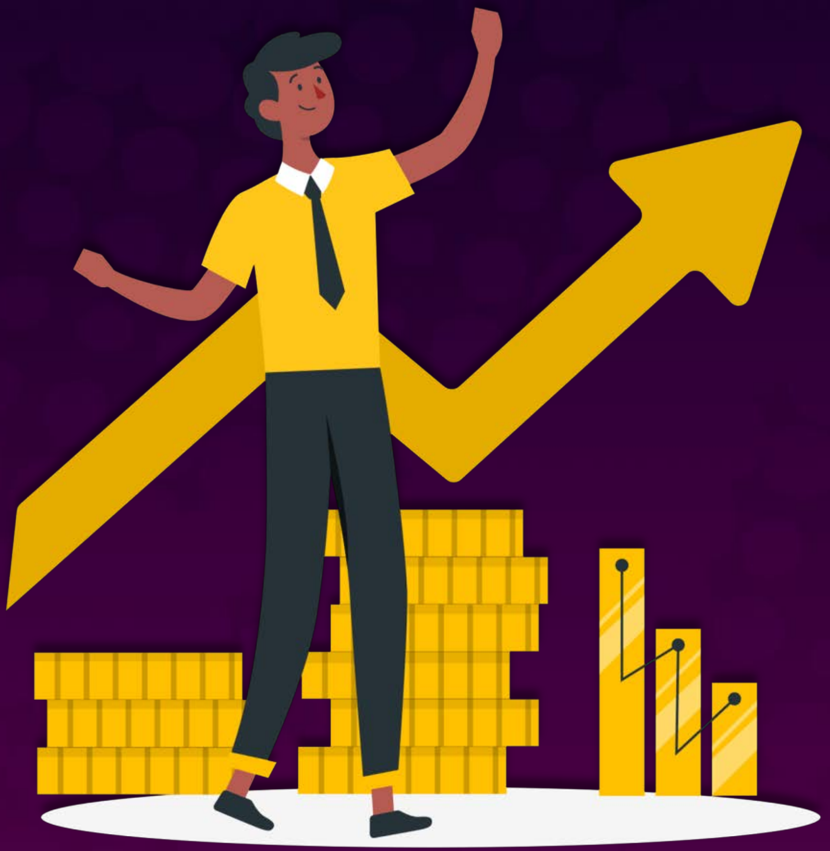
Subsidiary Books



By – CA Nitin Goel

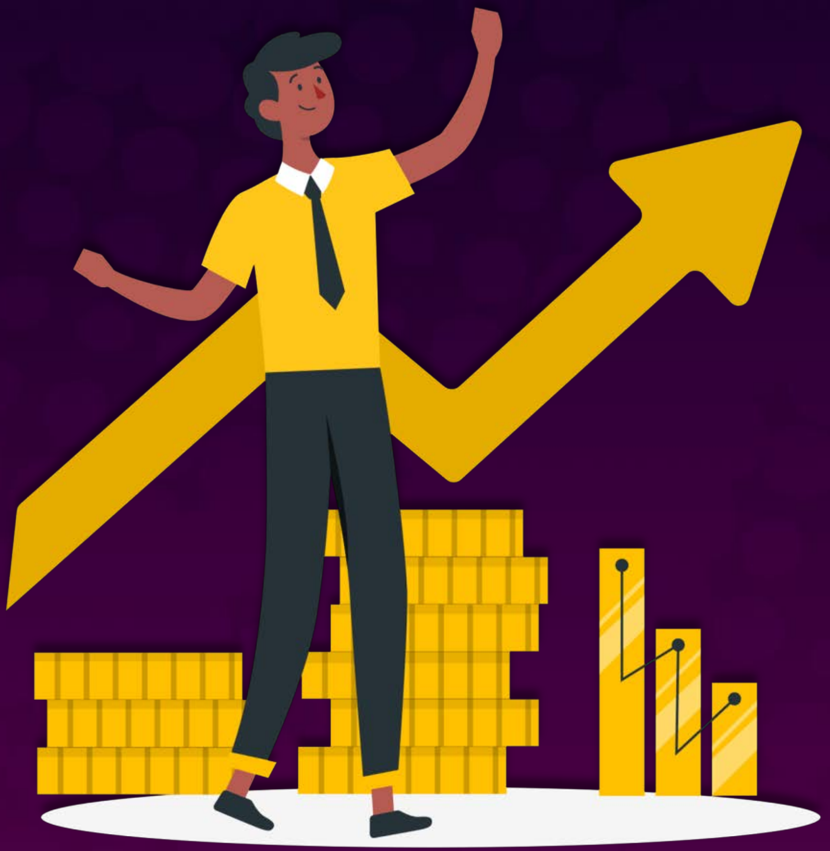
RECAP of previous lecture

1. Basic concepts & Questions



TOPICS to be covered

1. Basic Concepts & Questions



Accounting Process → Recording : Journal

Classifying : Ledger

Summarizing : Trial Balance

Popatlal → Departmental store

↓

Purchase : 5 Sales = 10

Daily

20 - 25 trans.

Year

$(30 \times 5) \times 12 = 1800$ Purch.

$(30 \times 10) \times 12 = 3600$ Sales

Journal

↓

Tukde / Hisse

B/R : Bill Receivable

B/P : Bills Payable.

- Purchase Book
  - ↓ Credit Purchase of goods
- Sales Book
- Purchase Return
- Sales Return
- B/R
- B/P
- Cash Book
- Journal Proper (Residuary)

Bills of Exchange

Separate chapter

1) Purchase A/c - Dr 10000

Credit

To Mukesh A/c 10000

Purchase Book

↓

Credit

2) Purchase A/c - Dr 20000

Credit

To Ravi A/c 20000

3) Purchase A/c - Dr 5000

Cash

To Cash 5000

Purchase : $\boxed{\text{Cash}}$

↓

Cash Book

4) Machinery A/c - Dr 15000

Machinery (Credit)

To Suresh A/c 15000

→ Fixed Asset

↓

Journal Proper.

5) Machinery A/c - Dr 25000

(Cash)

To Cash A/c 25000

→ Cash Book

Purchase Book (Journal) → No fixed format. vary entity to entity

Date	Name of Party	Invoice No.	L.F.	Gross Amt	Trade Disc	Net Amount
3/4	A	✓	✓	12000	2000	10000
5/4	B	–	–	25000	5000	20000
8/4	C	–	–	31000	6000	25000
						55000

A

Dr.	Cr.
	By Purchase 10000

B

Dr.	Cr.
	By Purchase 20000

C

Dr.	Cr.
	By Purchase 25000

Purchase A/c

Dr.		Cr.
To Sundries as per Purch Book	55000	

Sol. 2

Sales Book of M/s Alpha

Date	Particulars	Inv. No.	L.F.	Gross Amount	Trade discount	Net Amount
5/3	M/s ABC: 10 piece chairs @ 5000 each less Trade disc. @ 5%.			50,000	2500	47500
12/3	M/s PQR: 25 piece table @ 2000 each less Trade disc. @ 10%.			50,000	5,000	45,000
28/3	M/s LMS: 50 piece cupboards @ 10,000 each less trade disc. @ 20%.			500,000	100,000	400,000
				600,000	107,500	492500

Sale on 18/3 not considered in sales book as it was in cash.

Sol. 1

Purchase Book

Date	Particulars		Inv. No.	L.F.	Gross Amount	Trade Disc.	Net Amt.	Freight
4/4/23	Ajay Enterprises: Delhi							
	100 dozen Renona Hawai chappal @ 120	12000						
	200 dozen Polki leather chappal @ 300	60000			72000	7200	64800	150
	- Trade discount @ 10%.							
15/4/23	Balaji Traders, Delhi							
	50 dozen man shoes @ 400 per dozen	20000						
	100 pair sports shoes @ 140/pair	14000			34000	3400	30600	200
	- Trade disc. @ 10%.							
28/4/23	Tripti Industries, Bahadurgarh							
	40 pair shoes @ 400/pair	16000						
	100 dozen chapp. @ 180	18000			34000	3400	30600	100
	- Trade disc. @ 10%.							
					140000	14000	126000	450

Dr. **Ajay Enterprises** Cr.

Date	Particulars	Amt.	Date	Particulars	Amt.
			4/4	By Purchases	64800
				By Freight	150

Balaji Traders

			15/4	By Purchases	30600
				By Freight	200

Tripti Industries

			28/4	By Purchases	30600
				By Freight	100

Purchase A/c

30/4	To Sundries (Total) as per Purchase Book	126000			

Freight A/c

30/4	To Sundries (Total) as per Purchase Book	450			

Sera Entry

Purchase A/c - Dr 64800

Freight A/c - Dr 150

To Ajay Enterprises 64950

Purchase

Popatlal (Purchase)

Rani (Sale)

Return

Source

(Invoice)

Purchase

To Rani

Source

(Invoice)

Popatlal

To Sales

(Debit Note)

Rani

To Purchase Return

(Credit note)

Sale Return

$\boxed{\text{To Popatlal}}$

Debit note is used to record sales return : (False)

Machinery purchased from Ravi for ₹200000

Journal Proper

Machinery A/c Dr	200000	
To Ravi A/c		200000

Do you want to become CA really ??

Homework

Revise

H/w : PQ 1 to 9 → Refer PQ solution file
(Google drive folder)
↓
DPP solution video
↓
Doubt engine

MCQ's : Pg 20.7

True / False : Pg 20.8 & 20.9
↓
App pe video hai

2 Mins Summary

Basic concepts & Questions

THANK YOU