



Sampurna Jan 2026

Accounting Subsidiary Books

DPP-01

1. The Rough Book of M/s. Narain & Co. contains the following:

Feb 2023

1. Purchased from Brown & Co. on credit:
5 gross pencils @ ₹100 per gross,
1 gross registers @ ₹ 240 per doz.
Less : Trade Discount @ 10%
2. Purchased for cash from the Stationery Mart;
10 gross exercise books @ ₹ 300 per doz.
3. Purchased computer for office use from M/s. office
Goods Co. on credit for ₹ 30,000.
4. Purchased on credit from The Paper Co.
5 reams of white paper @ ₹100 per ream.
10 reams of ruled paper @ ₹150 per ream.
Less: Trade Discount @ 10%
5. Purchased one dozen gel pens @ ₹15 each from
M/s. Verma Bros. on credit.

Make out the Purchase Book of M/s. Narain & Co (1 Gross = 12 Dozen)

2. The following are some of the transaction of M/s Kishore & Sons of the year 2023 as per their Book. Make out their Sales Book.

Sold to M/s. Gupta & Verma on credit:

30 shirts @ ₹ 800 per shirt.

20 trousers @ ₹1,000 per trouser.

Less : Trade Discount @ 10%

Sold furniture to M/s. Sehgal & Co. on credit ₹8,000.

Sold 50 shirts of M/s. Jain & Sons @ ₹800 per shirt.

Sold 13 shirts to Cheap Stores @ ₹750 each for cash.

Sold on credit to M/s. Mathur & Jain.

100 shirts @ ₹750 per shirt

10 overcoats @ ₹5,000 per overcoat.

Less: Trade Discount @ 10%

3. Post the following into the ledger Returns Outward Book

Date 2023	Particulars	L.F.	Details	Amount
Nov. 20	Rajindra Prakash & Sons One 36" Usha Ceiling Fan Less: Trade Discount @ 10%		200.00 (20.00)	180.00
Nov. 30	Modern Electric Company			100.00
				280.00



4. From the following transactions, prepare the Purchases Returns Book of Alpha & Co., a saree dealer:

Date	Debit Note No	Particulars
04.01.2023	101	Returned to Goyal Mills, Surat - 5 polyester sarees @ ₹ 1,000.
09.01.2023		Garg Mills, Kota - accepted the return of goods (which were purchased for cash) from us - 5 Kota sarees @ ₹ 400.
16.01.2023	102	Returned to Mittal Mills, Bangalore - 5 silk sarees @ ₹2,600.
30.01.2023		Returned one computer (being defective) @ ₹35,000 to B & Co.

5. Enter the following transactions in Sales Book of M/s. Pranat Engineers Ltd., Delhi & post into ledger.
Jan 2023

2 Sold to M/s Ajanta Electricals, Delhi 5 pieces of Ovens @ ₹6000 each less Trade disc. @ 10%

8 Sold to M/s Electronics Plaza, 10 pieces of Tablets @ ₹ 8000 each less trade discount 5%.

15 Sold to M/s Haryana Traders, 5 pieces of Juicers @ ₹3500 each less trade discount @ 10%

6. The following are some of the transactions of M/s. Kamal & Sons for the year ended 31st March, 2020. You are required to make out their Sales Book.

1. Sold to M/s. Ashok & Mukesh on Credit:

40 Shirts @ ₹ 900 per shirt

30 trousers @ ₹ 1,000 per trouser

Less: Trade discount @ 10%

2. Sold furniture to M/s. XYZ & Co. on credit ₹ 8,000

3. Sold 15 shirts to Aman @ ₹ 750 each for cash.

7. From the following information prepare the Purchase Book of Ms.OM & Company:

1. Purchased from Kashish & Company on credit:

10 pairs of black shoes @ ₹ 800 per Pair.

5 pairs of brown shoes @ 900 per pair

Less: Trade Discount @ 10%

2. Purchased Computer from M/s. Jatin Enterprises on credit for ₹ 40,000.

3. Purchased from Yadav & Company in cash:

5 pairs of black shoes @ ₹ 700 per pair

15 pairs of brown shoes @ ₹ 100 per pair

Less: Trade Discount @ 15%

8. Enter the following transactions in Sales Book of Gurgaon Engineers, Gurgaon for January 2022:

2022	
Jan 5	Sold to Praneet Electricals 10 pieces of microwaves @ ₹ 8,500/- each less trade discount 15%
Jan 10	Sold to Ajanta plaza 8 pieces of Mixer grinders @ ₹ 12,500/- each less trade discount 10%.
Jan 20	Sold to Naveen traders, 15 pieces of juicers @ ₹ 5,500/- each less trade discount 5%

9. From the following transactions, prepare the Sales Return Book of Kay and Co., a readymade garments dealer:

Date	Particulars
06/12/2024	Return received from Aar Store 30 shirts @ ₹ 300/- and 15 trousers @ ₹ 500/- each Less: Trade Discount @8%
12/12/2024	Modern tailors returned 10 frocks (which were sold for cash) @ ₹ 200/- each.
16/12/2024	Return received from Tulip Store – 12 T-shirts @ ₹ 100/- each. Less: Trade Discount @10%.

Hints and Solutions

1. (H & S)

Purchase Book

Date 2023	Particulars		L.F.	Amount
Feb 1	M/s. Brown & Co.			
	5 gross pencils @ ₹100 per gross	500		
	1 gross registers @ ₹240 per doz. (240*12)	2,880		
		3,380		
	Less: 10% trade discount	(338)		3,042
Feb 4	The Paper Co.			
	5 reams white paper @ ₹100 per ream	500		
	10 reams ruled paper @ ₹150 per ream	1,500		
		2,000		
	Less: 10% trade discount	(200)		1,800
Feb 4	M/s. Verma Bros.			
	1 doz. gel pens @ ₹15 each	180		180
				5,022

Note: Purchases on cash and purchase of computer are not recorded in the Purchase Book

2. (H & S)

Sales Book

Date 2023	Particulars		L.F.	Amount
	M/s. Gupta & Verma			
	30 shirts @ ₹800	24,000		
	20 Trousers @ ₹1,000	20,000		
		44,000		
	Less: 10% trade discount	(4,400)		39,600
	M/s. Jain & Sons			
	50 shirts @ ₹800			40,000
	M/s Mathur & Jain			
	100 shirts @ ₹750	75,000		
	10 overcoats @ ₹5,000	50,000		
		1,25,000		
	Less: 10% trade discount	(12,500)		1,12,500
				1,92,100

Note: Cash sale and sale of furniture are not entered in Sales Book.

3. (H & S)

Rajindra Prakash & Sons Account

Date	Particulars	Amount	Date	Particulars	Amount
Nov 20	To Returns Outward A/c	180			

**Modern Electric Co. Account**

Date	Particulars	Amount	Date	Particulars	Amount
Nov 30	To Returns Outward A/c	100			

Return Outward Account

Date	Particulars	Amount	Date	Particulars	Amount
			Nov 30	By Sundries as per Return Outward A/c	280

4. (H & S)**Purchase Return Book**

Date 2023	Particulars	Debit Note No.	L.F.	Amount
Jan. 4	Goyal Mills, Surat 5 polyester sarees @ ₹ 1,000.	101		5,000
Jan. 16	Mittal Mills, Bangalore 5 silk sarees @ ₹ 2,600	102		13,000
	Purchases Returns Account (Cr.)			18,000

Return of goods earlier purchased on cash & return of computer not entered in Purchase return Book.

5. (H & S)**Sales Book**

Date 2023	Particulars	Gross Amount	Trade Discount	Net Amount
Jan. 2	M/s Ajanta Electricals			
	5 pieces of Ovens @ ₹ 6,000 each			
	Less : 10% trade discount	30,000	3,000	27,000
Jan. 8	M/s Electronics Plaza			
	10 pieces of Tablets @ ₹ 8,000 each,			
	Less 5% trade discount	80,000	4,000	76,000
Jan. 15	Haryana Traders			
	5 pieces of Juicers @ ₹ 3,500 each			
	Less 10% trade discount	17,500	1,750	15,750
		1,27,500	8,750	1,18,750

M/s Ajanta Electricals Account

Date	Particulars	Amount	Date	Particulars	Amount
Jan. 2	To Sales A/c	27,000			

M/s Electronics Plaza Account

Date	Particulars	Amount	Date	Particulars	Amount
Jan. 8	To Sales A/c	76,000			

M/s Haryana Traders Account

Date	Particulars	Amount	Date	Particulars	Amount
Jan. 15	To Sales A/c	15,750			

Sales Account

Date	Particulars	Amount	Date	Particulars	Amount
			Jan. 31	By Sundries (as per sales book)	1,18,750



6. (H & S)

Sales Book

Date	Particulars	Details ₹	L.F.	Amount ₹
31.03.2020	M/s. Ashok & Mukesh			
	40 shirts @ ₹ 900 per shirt	36,000		
	30 Trousers @ ₹1,000 per trouser	30,000		
		66,000		
	Less: 10% Trade Discount	(6,600)		59,400
	(Sales as per invoice no. dated)			

Note:

1. Cash sale entered in cash book and sale of furniture are entered in journal proper not in Sales Book.
2. It has been assumed that M/s Kamal & Sons is in business of selling shirts and trousers.

7. (H & S)

Purchase Book

Date	Particulars	L.F.	Amount ₹
(i)	Kashish & Co.		
	10 pair of black shoes @ ₹ 800		8,000
	5 pair of Brown shoes @ ₹ 900		4,500
			12,500
	Less: 10% trade discount		(1,250)
			11,250

Note:

1. Purchases made in cash are entered in cash book not in purchase book.
2. Purchase of computer cannot be entered in the Purchase Book but entered in journal proper.

8. (H & S)

In the Books of Gurgaon Engineers Sales Book

Date	Particulars	Gross Amount (₹)	Trade Discount (₹)	Net Price (₹)
2022				
Jan. 5	Praneet Electricals 10 pieces of Microwaves @ ₹ 8,500 each, Less: 15% discount	85,000	12,750	72,250
10	Ajanta Plaza 8 pieces of Mixer Grinders @ ₹ 12,500 each, Less: 10% trade discount	1,00,000	10,000	90,000
20	Naveen Traders 15 pieces of Juicers @ ₹ 5,500 each, Less: 5% trade discount	82,500	4,125	78,375
		2,67,500	26,875	2,40,625

9. (H & S)

In the books of Kay & Co. Returns Inward Book

Date 2024	Particulars	Details	Amount (₹)
Dec 6	Aar Store		
	30 shirt @ 300/- each	9,000	
	15 Trousers @ 500/- each	<u>7,500</u>	16,500
	Less: Trade Discount 8%	<u>(1,320)</u>	15,180



Dec 16	Tulip Store		
	12 t-shirt @ 100/- each	1,200	
	Less: Trade Discount 10%	<u>(120)</u>	<u>(1,080)</u>
	Total		16,260

Note: Returns of goods sold from modern tailors will not be included in return inward book as the sales were made in cash.



PW Web/App - <https://smart.link/7wwosivoicgd4>

Library- <https://smart.link/sdfez8ejd80if>

Feedback- <https://forms.gle/tZpnxPhzQof2s4pn8>



State with reasons whether the following statement is true or false:

1. Transactions recorded in the purchase book include only purchases of goods on credit transactions.
2. Transactions regarding the purchase of fixed asset are recorded in the purchase book.
3. Cash Sales are recorded in Sales book.
4. Subsidiary books are also known as the books of original entry.
5. Bill receivable book is a subsidiary book.
6. Return inward book is also known as purchase return book.
7. Purchase of second hand machinery will be recorded in purchase book.
8. Total of sales return book is posted to the debit side of sales return account.
9. If the sales are on frequent basis, the transactions are recorded in the sales book.
10. Purchase Book records all purchases of goods.
11. The Purchase Day Book is a part of the Ledger.
12. The Sales Day Book is a part of the ledger.
13. Purchase Books records all the credit purchase of goods.
14. The sales-Book is kept to record both cash and credit sales.
15. The debit notes issued are used to prepare Sales Return Book.
16. Closing entries are recorded in journal proper.
17. Where subsidiary books are maintained journal is not required.
18. Trade Discount is a reduction granted by a supplier from the list price of goods or services on business considerations for prompt payment.
19. Gauri purchased goods worth ₹75,800 at 5% trade discount and she paid half of the amount in cash. The amount appearing in the purchase book is ₹36,005.
20. Bills receivable and bills payable books are type of subsidiary books.



Answer Key

1.	True	11.	False
2.	False	12.	False
3.	False	13.	True
4.	True	14.	False
5.	True	15.	False
6.	False	16.	True
7.	False	17.	False
8.	True	18.	False
9.	True	19.	True
10.	False	20.	True

Hints and Solutions

1. **(H & S)**
Since cash purchases are taken to the cash book, it is only credit transactions that are recorded in the purchases book.
2. **(H & S)**
Transactions regarding the purchase of fixed asset are not recorded in the purchase book, only the credit purchase of goods are recorded in it.
3. **(H & S)**
Credit sales are recorded in sales book.
4. **(H & S)**
They are maintained as an alternate to journal.
5. **(H & S)**
Bill receivable book is one of the subsidiary book.
6. **(H & S)**
Return inward book is also known as sales return book.
7. **(H & S)**
Purchase of second hand machinery will not be recorded in purchase book.
8. **(H & S)**
Total of sales return book is posted to the debit side of sales return account.
9. **(H & S)**
When there are numerous transactions then there are subsidiary books like the sales book where there are recorded instead of regular journal entries.
10. **(H & S)**
It records only credit purchases of goods.
11. **(H & S)**
It is a book of original entry so it is a part of the journal.
12. **(H & S)**
Sales Day Book is a book of original entry and hence it is part of journal.
13. **(H & S)**
It records all the credit purchases of goods and materials to be used by the factory.
14. **(H & S)**
Sales Book is a register specially kept for recording credit sales of goods dealt in by the firm, cash sales are entered in the Cash Book and not in the Sales Book.

15. (H & S)

The source document for this book is credit note. When goods are received along with the debit note, the seller acknowledges the same by sending the credit note to the customer. The debit notes issued are used to prepare purchases return book.

16. (H & S)

As these entries cover the items of the account which cannot be closed by any corresponding debit or credit.

17. (H & S)

Journal is required even when subsidiary books are maintained. This is so because many entries such as opening and closing entry, rectification entry etc. are recorded in journal.

18. (H & S)

Trade Discount is a reduction granted by a supplier from the list price of goods or services on business considerations other than for prompt payment. It refers to reduction in price offered by the seller for higher quantity of purchases.

19. (H & S)

Trade discount is to be deducted from total value of ₹75,800. Amount paid in cash includes cash purchases & only credit purchase will be shown in the purchases book 36,005 ($72,010 \times 50\%$)

20. (H & S)

True: Yes, they are types of subsidiary books which is alternate to the journals.



PW Web/App - <https://smart.link/7wwosivoicgd4>

Library- <https://smart.link/sdfez8ejd80if>

Feedback- <https://forms.gle/tZpnxPhzQof2s4pn8>