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SUB-DIVISION OF JOURNAL (II) BOOKS FOR NON-CASH TRANSACTIONS

Problem No. 1

Purchase Journal

Date	Particulars	Invoice No.	L.F.	Amount
a)	S. K. process	15 SK		700
b)	Usman Process	10 US		1000
c)	M. K. Process	13 MK		1200
d)	Kareem & Sons	14		1500
e)	Naveed			2700
	Total Transfer to Purchase Account			7100

Problem No. 2

Sales Journal

Date	Particulars	Invoice No.	L.F.	Amount
a)	Babar	112		1000
b)	Afzal	113		2000
c)	Farooq	114		1800
d)	Jaffar	115		1800
e)	Rehman	116		1700
f)		117		1900
	Total Transfer to Sales Account			10200

Problem No. 3

Purchase Book

Date	Particulars	Invoice No.	Ref.	Amount
2006				
Jan. 1	Rashid			2,400
Jan. 2	Azhar			6,000
Jan. 5	Nasir			3,500
Jan. 9	Zia			1,7000
				13,600

Sales Book

Date	Particulars	Invoice No.	Ref.	Amount
2006				
Jan. 3	Karim			2,000
Jan. 6	Amjad			4,200
Jan. 8	Riaz			2,400
Jan. 10	Anwar			2,500
				11,100

Problem No. 4

Purchase Book

Date	Particulars	Invoice No. / V. No.	Ref.	Amount
2007				
Feb. 1	To A			880
	To C			2000
	To D			3000
				5882

Sales Book

Date	Particulars	Invoice No. / V. No.	Ref.	Amount
	X			1500
	R			1700
	Y			1940
	Z			900
				6040

Purchase Returns and Allowance Book

Date	Particulars	D/N No.	Ref.	Amount
	C			50
	A			25
				75

Sales Returns and Allowance Book

Date	Particulars	D/N No.	Ref.	Amount
	X			100
	Y			200
				300

Problems No. 5**Bills Receivable Book**

Date	To whom given	Term	Due date	L.F.	Amount
2005			2005		
Jan. 1	Karim & Co.	3 m/d	April 3		4000
Jan. 10	Nazir	3 m/d	April 13		3000
Jan. 30	Fraz	1 m/d	March 3		6000
					13000

Bills Payable Book

Date	To whom given	Term	Due date	L.F.	Amount
2005			2005		
Jan. 2	Shahid	2 m/d	March 5		1000
Jan. 20	Saleem	2 m/d	March 23		1000
Jan. 25	Nadeem	3 m/d	March 28		5000
					7000

Problems No. 6**Purchase Book**

Date	Particulars	Inv. No.	L.F P/R	Amount
2006				
April 1	Karim			2000
April 20	Fraz			8000
	Rashid			25000
				53000

Sales Book

Date	Particulars	Inv. No.	L.F P/R	Amount
2006				
April 3	Kamal			5000
April 15	Imran			3000
April 30	Nazir			10000
				18000

Purchase Returns and Allowances Book

Date	Particulars	D/N No.	L.F.	Amount
2006				
April 5	Karim			4000
April 25	Fraz			2000
				6000

Sales Returns and Allowance Book

Date	Particulars	C/N No.	L.F.	Amount
2006				
April 10	Kamal			1000
April 25	Imran			500
				1500