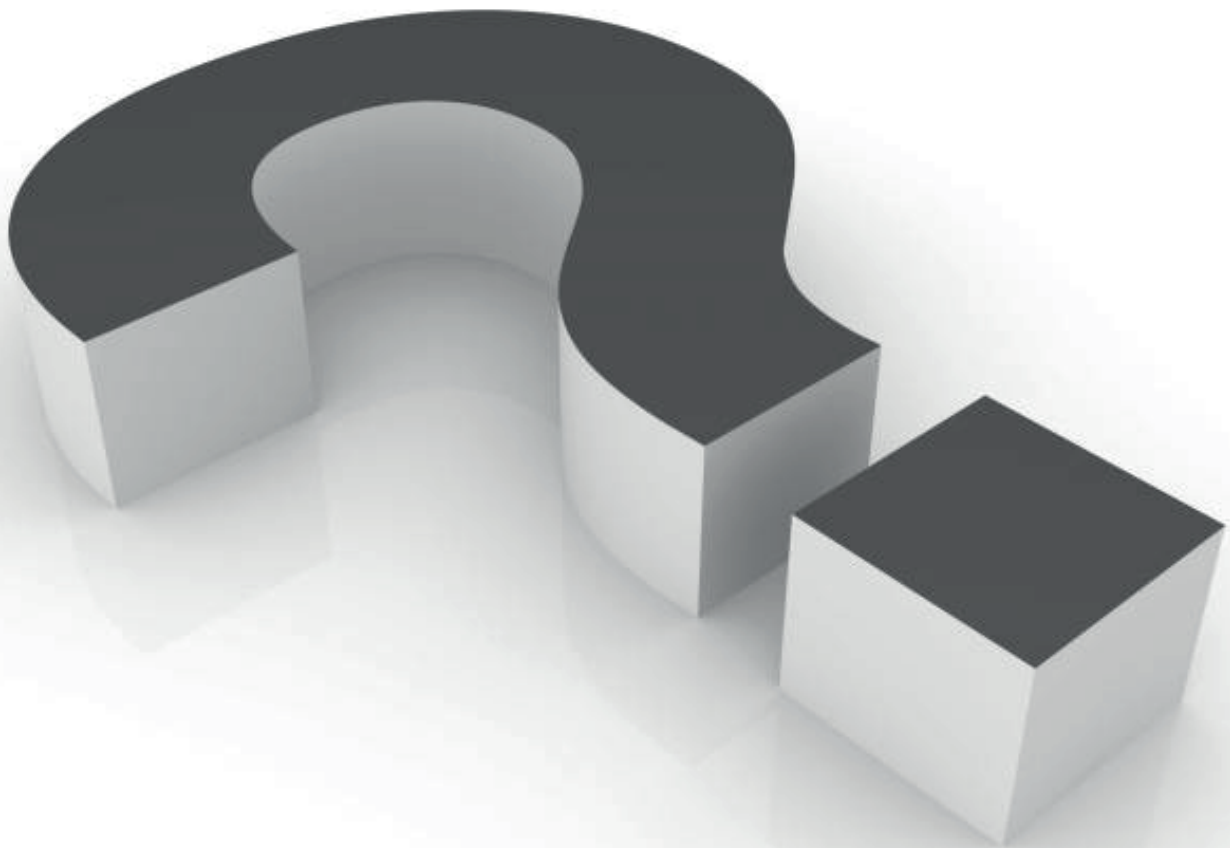




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Financial and Cost Accounting



04. Subsidiary Books

Question 01: Given below are transactions for the month of December 2011:

- Dec. 5, purchased 15 refrigerators worth ₹20,000 each from Sharma Traders.
- Dec. 8, sold three refrigerators worth ₹25,000 each to MK Enterprises.
- Dec. 10, purchased 10 food processors of ₹10,000 each from Sai Traders.
- Dec. 12, purchased 20 toasters worth ₹4,000 each from Sai Traders.
- Dec. 14, returned two food processors to Sai Traders, as they found damaged.
- Dec. 15, sold five toasters worth ₹4,500 each to Varsha Caterers.
- Dec. 20, sold two refrigerators worth ₹25,000 each to Adhunik Enterprises.
- Dec. 22, Varsha caterers returned three toasters due to some unavoidable reason.
- Dec. 25, sold four food processors of ₹12,000 each to Varsha Caterers.
- Dec. 28, purchased five toasters worth ₹4,000 each from Sai Traders.
- Dec. 30, sold three toasters worth ₹4,500 to Mayank Traders.

Record these transactions in the purchase journal, purchases returns journal, sales journal, and sales returns journal and post them in the ledger.