

*Training-cum-workshop for  
+ 2 vocational teachers  
of Accountancy*

*Venue - SIE, Chandigarh  
From 13.10.97 to 18.10.97*

**S.K. Sharma**

**Programme Coordinator**

**REGIONAL INSTITUTE OF EDUCATION**  
**(National Council of Educational Research and Training)**

**Training-cum-workshop for  
+ 2 vocational teachers  
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## FOREWORD

I feel pleasure in presenting the report on the work on "Training of Vocational Teachers in Accountancy at +2 level at Chandigarh. This area in Vocational Education is rather a new area. The present work is an attempt to lay emphasis on the teaching of Vocational Accountancy. During the programme the teachers have been acquainted with the methods of teaching the subject effectively. The report is in two parts. Part-1 covers 'The Different Methods and Approaches of Teaching the Subject, and Part-2 covers the Vouchers Relating to Journal, Cash-Book and Purchases and Sales Book. I hope the teachers teaching the subject at +2 level will be benefitted by this report.

Shri S.K. Sharma, Lecturer in Commerce, RIE-Ajmer was the academic coordinator of this programme and Dr. N.C. Dholia, Senior Lecturer (Retd.) of this institute provided guidance as a resource person. I acknowledge the contributions of these two faculty members.

**A.C. Banerjee**

*Principal*

## PREFACE

It has been observed that there is a gap between teaching of accountancy for the vocational areas. Teachers teach the accountancy in the same manner as for academic stream. To fill the gap the Training-Cum-Workshop for vocational accountancy at +2 level was organised. In this workshop stress was laid on the practical approach to teach vocational accountancy. Methods of teaching accountancy were also taken up. Besides these, the teachers were acquainted with the vouchers necessary for preparing books of accounts. It is hoped that the teacher will be able to use these techniques and methods for teaching vocational accountancy at +2 level.

I owe my deep gratitude to Mrs. Hardyal Kaur, Deputy Director, Vocational Education, Punjab with whose cooperation I was able to finish this workshop well. I also thank Dr. N.C. Dholia who worked strenuously to make this workshop a success.

**S.K. Sharma**

*Prog. Coordinator*

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PART - 1

# SUPERVISED STUDY METHOD

- S.K. Sharma

By Supervised Study Method we mean Supervision of the group or class students when they work on the desks or tables.

In this method the teacher gives the work to the students and makes the student busy in work. When the students feel any difficulty they receive guidance or help from the teacher.

When the teacher is free he silently visits the class and supervises the work of the pupils. He is always alert about the wrong work done by the students. He is always ready to guide and help the students.

## Supervised Study and Individual Discrimination :

Supervised study is helpful in solving the problems of individual discrimination. Every student proceeds on individual responsibility. But the teacher guides him so that he is not discouraged. This help continues till the student becomes skilled or he becomes independent in study. Mostly a student sits in the class and listens to the rectification of errors of other students. But the student himself does not know what mistakes he is committing.

## Plans of Supervised Study :

1. *The Conference Plan* :: The supervision of the students who are unable to work and who are facing the danger of

failing is not new. The hard working teacher teaches their students individually and bring them upto the required standard. Such a work includes the Conference Plan. Under the plan the teacher is present for a period after finishing the class work daily. By this the students who are lagging behind in class work, get individual attention.

2. *Special Teacher* :: Under this plan the teacher devotes his full time on coaching. He supervises the students individually or in small groups. The students who need help or who performs unsatisfactory work need to meet the special teacher in fixed hours.



# TEACHING OF CASH-BOOK

*Dr. N.C Dhotia*

Vocational Commerce Education is a job and employment oriented education which prepares students for clerical and middle level supervisory position in Business and Government offices. It requires intensive training in Theory and Practice. Accountancy is one of the vocational commerce subjects at Senior Secondary Stage and Cash Book is an important book. If a separate register or book is allotted for the purpose of recording cash receipts and cash payments, it is called Cash Book. While teaching Cash-book special attention is to be given to cash transactions. There is difference in preparing cash book in class room teaching and in actual business field.

In class room teaching ready-made transactions are given to the students. But in practical life they cannot be provided with ready-made transactions. He is supposed to prepare the books of accounts with the help of vouchers i.e. bills, receipts, cheques, drafts etc. Therefore, while teaching cash-book students should be exposed to vouchers for recording cash and other transactions. The cash book is both a book of original entries as well as ledger. The columns of cash book and cash account are almost similar.

## Objectives :-

1. To enable the students to recall the meaning of cash book.

2. To provide the knowledge to the students that cash book is prepared from vouchers.
3. To help the students to recognise the difference between teaching cash book in school and actual practice of writing cash book in business.
4. To help the students in preparing different types of vouchers like cash receipts, cash memos, cheques, debit vouchers etc.
5. To distinguish between vouchers of cash and bank transactions.
6. To develop the skill of writing the cash book from vouchers.
7. To make the students aware about the use of practice set for integrating theory and practice.
8. To develop certain traits like honesty, integrity, neatness etc. among the students.

### **Recording of Cash Transactions on the Basis of Vouchers :-**

Mainly four types of cash books are taught to the students at the +2 stage in academic stream.

In actual practice cashier uses vouchers from which the student has to recognise what type of transaction it is, cash or credit. Then the transaction is recorded in appropriate book of account. It should be kept in mind that vouchers are the

basis for recording cash transactions in the cash book. It serves the purpose of cash account and bank account. It ruling is like a cash account. But then can be some additional columns in two column, three column and petty cash book. Debit and credit sides of cash book are recognised as receipts and payments respectively.

**Suggested activities ::**

1. The teacher has to use real cash book vouchers.
2. The teacher should explain different types of transactions with the help of vouchers.
3. Different proformas of cash book should be developed by the teacher with the help of students. For this purpose teaching aids should be used highlighting proportion of different columns.
4. The concept of contra entry is put before the students in a simple and lucid manner.
5. It should be emphasized that cash book is written on the basis of some vouchers in actual life. Readymade cash transactions which are in the text book are never found with the cashier, the focus should be on the conceptual understanding of different vouchers and its recording in the cash book.
6. Students should be asked to prepare cash book with the help of vouchers, for this purpose the teacher should

develop different practice sets for the use of students. It should be followed after the demonstration by the teacher.

7. Class-work and home-work should be checked by the teacher regularly.
8. Balancing and posting into ledger should be demonstrated by the teacher.
9. Practice set in cash book writing may be given to the students at the end of teaching teaching all types of cash book for practice.

**Practice Set :-**

For every transaction one voucher is prepared. Students have to use these vouchers for recording them in the cash book. Some vouchers are given below :-

Mr. Dayal Sharma started his own business of books and stationery in the name of MIS Dayal Bros., Station Road, Ajmer on 1st Jan. 1997. Find the transaction on the basis of enclosed vouchers and prepare the book of the firm.

---

No. 3412 Voucher No. 1  
Account No. 4521

Bank of Baroda, Aimer

Jan. 1, 1997

Pay - Dayal Bros. or bearer  
Rupees Twenty Thousand Only.  
Rs. 20,000/-

Dayal Sharma

---

No. 312 Voucher No. 2  
Dhanraj Bahiwala, Purani Mandi, Aimer  
Jan. 2, 1997

Cash Memo

M/s Dayal Bros.  
Station Road, Aimer

S.No.	Particulars	Qty.	Rate Rs.	Amount Rs. P.
1.	200 pages copies	200	10	2000
2.	100 page copies	500	3	1500
3.	1 Qr. Register	50	1	500
				4,000

Received Rs. Four Thousand Only

E. & O. E.

For Dhanraj

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---

Voucher No. 3

Dayal Bros.

Station Road

Ajmer

Jan. 3, 1997

Cash Payment Voucher

Amount	Rs. 200
Nature of Expenses	Advertisement
Account Head	Advertisement A/c
Paid by	Cash

Signature of Receiver

---

Voucher No. 4

Dayal Bros.

Station Road

Ajmer

Jan. 4, 1997

Cash Bill (Duplicate)

	Rs.
50 Copies 200 pages @ Rs. 12/-	240
2 Registers 1 Qr. @ Rs. 12/-	24
	264

---

Received Rs. Two Hundred, Sixty Four only

Manager

---

---

Voucher No. 5

Cash Memo (original)

Jain Bros.

Book Sellers

Purani Mandi

Ajmer

Jan. 7, 1997

Dayal Bros.  
Station Road, Ajmer

Rs.

---

10 Book Keeping & Accounts - Gupta @ 25/-	250
10 B.O. for Class IX @12/-	120
	370

---

Received Rs. Three Hundred, Seventy only

E. & O. E.

For Jain Bros.

---

Voucher No. 6

Dayal Bros.  
Station Road, Ajmer

Jan. 8, 1997

Cash Payment Voucher

Amount	Rs. 20
Nature of Expenses	Envelopes & Letters
Account Head	Postage A/c
Paid by	Cash

Manager

---

---

Voucher No. 7

Receipt

Dayal Bros.

Station Road

Ajmer

Jan. 15, 1997

Received with thanks from M/s Vimal & Sons Rs. One Thousand only Against our Bill No. 10 dt. 5th Jan., 1997.

Rs. 1000/-

For Dayal Bros.

---

Transactions :-

Jan. 1, 1997	Dayal Bros. started business with cash	Rs. 20000
Jan. 2, 1997	Purchased goods from Dhan Raj	Rs. 4000
Jan. 3, 1997	Paid for advertisement	Rs. 200
Jan. 4, 1997	Cash sales	Rs. 264
Jan. 7, 1997	Cash purchases from Jain Bros.	Rs. 370
Jan. 8, 1997	Purchased postage stamps	Rs. 20
Jan. 15, 1997	Payment received from Vimal & Sons	Rs. 1000

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# ACHIEVEMENT TEST

- N.C. Dhotia

## Interpretation :-

Tests measure the progress of each student, Tests are necessary to motivate learning and to evaluate student's progress accurately. It may serve the purpose of an evaluative device, a teaching device, a guidance device, a supervision device and a research device. As an evaluative device tests may be used as a basis or partial basis for assigning school grades. As a learning device tests may be used to motivate learning to determine class progress and to isolate learning difficulties. This helps the teacher to assist and direct the students to achieve the goals. It helps in recognising the school system and the changes in the curriculum. The purpose of most classroom measurement devices is to evaluate the extent to which a student has attained the objectives of a course.

## Definition :-

Achievement tests are those that measure students accomplishment in the subjects taught in the school. These instruments include standardized tests and three types of teacher made tests - essay tests, performance tests and short answer tests. The majority of the tests given by commerce teachers are achievement tests intended to ascertain how well a student has learned a material covered in a certain period. A test to be fully useful must be valid, reliable, objective, dis-

criminating and reasonably easy to score. Achievement tests, sometimes called study guides are student learning devices designed to help the student left, from the text book or class discussion, those points that are essential. A final examination is an achievement test that covers an entire course.

### **Objectives :-**

Tests and other measurement devices are means to an end. They are not ends on themselves. The objective of an achievement test is to ascertain to what extent an individual has acquired a body of knowledge, a pattern of skills or a set of attitudes. Achievement tests are aimed at measuring present achievement. The purpose of achievement tests is to determine the extent to which the students have attained the objectives of a course.

The objectives of the test are as follows :-

1. To evaluate the content knowledge acquired by the students.
2. To evaluate the understanding developed in the students.
3. To measure the skills of student in preparing different forms.
4. To know the progress of the class as a whole.
5. To reorganise the instructional programme after analysing the results and to give suggestions for improvement.

**Plan for Achievement Test :-**

1. Introduction, Need, Aims, Students' Progress, Students' Level, Teachers' Success, Admission to Higher Class, Remedial Programme, Vocational Education Direction.
2. Scope of the Test - a) class, b) subject, c) content, d) time, e) marks.
3. Objectives of the test in behavioural terms, knowledge, understanding, application, skill etc.
4. Design of the test -
  - (i) Specifications
    - (a) Weightage to areas of content.
    - (b) Weightage to objectives.
    - (c) Weightage to different forms of objective type of question.
    - (d) Weightage to different forms of questions.
    - (e) Blue print.
  - (ii) Scheme of option.
  - (iii) Scheme of section.
  - (iv) Construction of questions.
  - (v) Difficulty level, language and arrangement of question and instructions to students.
  - (vi) Preparation of question-wise analysis.
  - (vii) Scoring key and marking scheme.

5. Administration of the Test -
  - (i) Instruction before the test.
  - (ii) Precaution during the test.
6. Analysis and Interpretation of Results -
  - (i) Reliability
  - (ii) Validity
  - (iii) Discrimination
  - (iv) Difficulty
  - (v) Practicability
7. Conclusion/Suggestions :-

**TABLES**

(A) Weightage to different areas of content

S.No.	Sub-Heading	Marks	Percentage

(B) Weightage to Objectives

S.No.	Objectives	Marks	Percentage

(C) Weightage to different forms of questions

S.No.	Form of Questions	No. of questions	Option	Marks Allot	% of Marks	Percentage	Time in minutes
	Objective Type						
	Short Answer						
	Essay Type						



PART - 2

# CASH BOOK

## *TRANSACTIONS*

1. Manohar Lal started business with cash Rs. 20000/- in the name of Rama & Co. Hissar.
2. Cash deposited in Bank to open a bank A/c Rs. 2600/-.
3. Goods purchased from M/s Singla & Co. in cash Rs. 1575/-.
4. Goods purchased from M/s Raja Book Centre, Hansi Rs. 2750/-.
5. Paid transportation charges to M/s Milap Goods Transport, Hansi Rs. 55/-.
6. Goods sold to M/s Azad Kumar & Co., Hissar in cash Rs. 1200/-.
7. Paid to M/s Raja Book Centre Rs. 2700/- in full settlement of his account.
8. Sold to M/s Surya Book Depot Sirsa Rs. 1200/- only.
9. Received a cheque from Surya Book Depot, Sirsa for Rs. 1150/- in full settlement of his account.
10. Above cheque deposited into bank.
11. Paid children fees by cheque Rs. 300/- only.
12. Paid telephone bill Rs. 200/- only.

13. Purchased chairs from M/s Mohan Furniture Mart worth Rs. 400/- in cash.
14. Paid Hamali charges Rs. 10/- only.
15. Paid rent to land-lord Rs. 500/-.
16. Paid salary Rs. 900/- only.



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Voucher No. 1

State Bank of India

Hissar

Ch. No. 54201

Date 1.12.97

Pay to M/s Rama & Co. Hissar

Bearer/Order

Rs. Twenty Thousand only.

Rs. 20000/-

Manohar Lal

A/c No. 1901

Signature

---

Voucher No. 2

State Bank of India

Hissar

Date 2.2.97

Deposited in account of M/s Rama & Co.

Hissar in SB A/c No. 548

Cheques/Cash detail given as below

Cash	Amount
100 x 20	Rs. 2000
50 x 10	Rs. 500
20 x 5	Rs. 100
	Rs. 2600

Rupees Two Thousand Six Hundred only.

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---

Voucher No. 3

Cash Memo

M/s Singla & Sons

Hissar

(Book-sellers & Stationers)

Date 3.2.97

M/s Rama & Co.

Hissar

S.No.	Qty.	Particulars	Rate	Amount
1.	20	Type writing Normal (O.P. Gupta)	Rs. 25	500.00
2.	15	Theory & Practice of Commerce (J.P. Gupta)	Rs. 30	450.00
3.	25	Book Keeping (D.K. Goyal)	Rs. 25	625.00
			Total	Rs.1575.00

Credit

Voucher No. 4

M/s Raja Book Centre

Hissar

Bill No. 28

Date 3.2.97

M/s Rama & Co.

Hissar

S.No.	Qty.	Particulars	Rate	Amount
1.	20	Economics (T.R. Jain)	Rs. 50	1000.00
2.	25	Statistics (J.P. Gupta)	Rs. 30	750.00
3.	20	Auditing (Agarwal)	Rs. 50	1000.00
			Total	Rs.2750.00

Signature

Voucher No. 5

Milap Goods Transport

Hansi

No. 4

Date 4.2.97

Received with the nks from M/S Rama & Co. Hissar  
Rupees Fifty five only on account of Transportation charges.

Rs.55/-

(Signature)

Voucher No. 6

M/S Rama & Co.

Hissar

(Book sellers and Stationers)

No. 4

Date 4.2.97

Sold to Azad Kumar & Co.

Hissar

S.No.	Qty.	Particulars	Rate	Amount
1.	5	Economics (T.R.Jain)	65.00	325.00
2.	10	Auditing (Agarwal)	70.00	700.00
3.	5	Statistics	35.00	175.00
<b>Total</b>				<b>Rs. 1200.00</b>

Rupees One thousand two hundred only.

E. & O.E.

Sd/-

Voucher No. 7

Raja Book Centre

Hansi

No. 18

Date 5.2.97

Received with thanks from M/S Rama & Co. Hissar  
Rupees, Two thousand seven hundred only in full settlement of  
amount.

Rs.2700/-

(Signature)

Voucher No. 8

M/S Rama & Co.

Hissar

(Book sellers and Stationers)

No. 35

Date 9.2.97

Sold to Surya Book Depot

Sirsa

S.No.	Qty.	Particulars	Rate	Amount
1.	10	Type writing (O.P. Gupta)	Rs. 30	300.00
2.	15	Theory & Practice of Commerce (J.P. Gupta)	Rs. 40	600.00
3.	10	Book Keeping (D.K. Goyal)	Rs. 30	300.00
				1200.00

Rupees One Thousand Two Hundred only.

Signature

Voucher No. 9

M/S Rama & Co.

Hissar

(Book sellers and Stationers)

No. 15

Date 12.2.97

Received with thanks from M/s Surya Book Depot, Sirsa  
Cheque No. 549, Punjab National Bank Sirsa Rs. One  
Thousand One Hundred & Fifty only on account of Bill No. 35  
Date 9.2.97 in full settlement of account.

Rs. 1150/-

Signature

Voucher No. 10

State Bank of India

Hissar

Date 13.2.97

Deposited in account of M/s Rama & Co.  
SB A/c No. 1961

Cheque No. & Bank Name	Amount
Cheque No. SAP 15 Punjab National Bank Sirsa	Rs. 1150
	Rs. 1150

Rupees One Thousand One Hundred Fifty only.

Voucher No. 11

State Bank of India

Hissar

Ch. No. 940

Date 13.2.97

Pay to Self

for the payment of proprietors  
children fee

Rs. 300

Rupees Three Hundred only.

A/c No. 1901

Voucher No. 12

Deptt. of Posts & Telegraphs

Hissar

Received from M/s Rama & Co.

Hissar, Telephone Bill No. 80

Rupees Two Hundred only (Rs. 200/-)

on 18.2.97

Signature



---

Voucher No. 16

M/s Rama & Co.

Hissar

Date 28.2.97

Salary Bill for Feb. 1997

S.No.	Name	Amount	Signature
1.	Ram Lal	Rs. 900	Received Rs. 900

---

Sd/- Ram Lal

Proprietor



## JOURNAL TRANSACTION

1. J.R. & Co. started business with Rs. 20000/-
2. Opened a bank a/c with Rs. 20000/-
3. Loan from Mukesh & Co., Rs. 100000/- by cheque deposited in bank.
4. Purchased from Raja Sales Corporation Rs. 74500/-
5. Paid rent Rs. 1000/- to Malik & Sons.
6. Paid cartage Rs. 400/-
7. Purchased stationery from Krishna Stationery Mart Rs. 380/-
8. Sold to D.K. Co., Ludhiana Rs. 19000/- and discount allowed 5%.
9. Tea exp. Rs. 50/- paid to Chandu Tea Stall.
10. Amount payable for advertisement Rs. 5000/- to M/s Jagbir Adv. Co., Chandigarh.
11. Goods sold to M/s Ram Singh & Co. for Rs. 14000.
12. Instalment of loan paid Rs. 10000/- to Mukesh & Co.
13. Payment received rs. 5000/- from D.K. Co. through cheque No. 507701 deposited in bank.
14. Cheque issued for Rs. 45000/- to Raja & Co.
15. Cheque received from Ram Singh & Co. for Rs. 10000/-

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Form-1

Punjab National Bank Ltd.

Chandigarh

Dt. 1.3.97

Pay to J.R. & Co. or order

Rupees Twenty Thoudand only

Rs. 20000/-

Cheque No. 57189

Ram

---

Vr. No. 2

Savings Bank A/c Pay in Slip

State Bank of India

A/c No. 548

Dt. 1.3.97

For the credit of Saving Bank A/c of J.R. & Co.

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Details of Cash/Cheques	Amount
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Rs. P.

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Cheque No. 57189	20000
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20000

Rupees Twenty Thousand Only

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20000

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Cashier

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Vr. No. 3

Punjab National Bank Ltd.

Sec. 19A - Chandigarh

Dt. 3.3.97

Pay to J.R. & Co.

Rupees One Lakh only

Rs. 100000

Cheque No. 157890

Signature

for Mukesh & Co.

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Vr. No. 4

Raja Sales Corporation

Cloth Merchant Sec. 18

Chandigarh

Bill No. 15

Dt. 4.3.97

To M/s J.R. & Co.

Sec. 19 A Chandigarh

S.No.	Particulars	Rate	Amount
1.	500 Metre Tericot	20 p.m.	10000
2.	300 Metres Latha	15 p.m.	4500
3.	750 Metres Shirting	80 p.m.	60000
			74500

Signature

---

68197

-35-

Vr. No. 5

Receipt

Dt. 5.3.97

Received Rs. One Thousand against rent for the month of March 1997 from M/S J.R. & Co. by Cheque No. 50805.

For Malik & Sons

Malik

Prop.

Vr. No. 6

Om Prakash Transport Co.

Sec. 9, Chandigarh

Dt. 6.3.97

M/s J.R. & Co.  
Chandigarh

RD  
657.044075  
84531

S.No.	Particulars	Amount
1.	Carriage Charges	400
		400

For Om Prakash Transport Co.

Om Prakash

Prop.

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Vr. No. 7

Krishna Stationery Mart

Sec. 18, Chandigarh

Bill No. 17

Dt. 8.3.97

To M/s J.R. & Co.

Sec. 19 A Chandigarh

S.No.	Particulars	Quantity	Amount
1.	Cash Book	1	100
2.	Ledger	1	150
3.	Petty Cash Book	1	75
4.	Pen	4	40
5.	Pencil	6	10
6.	Rubber	3	<u>5</u>
			380

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For Krishna Stationery Mart

Sig. \_\_\_\_\_

Prop.

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Vr. No. 8

J.R. & Co.,  
Sec. 19-A, Chandigarh

Bill No. 57

Dt. 10.3.97

To D.K. & Co.  
Ludhiana

S.No.	Particulars	Quantity (in Mts.)	Rate (in Rs. p.m.)	Amount
1.	Latha	100	20/-	2000
2.	Shirting	100	110	11000
3.	Tericot	200	30	<u>6000</u>
				19000
	Less :: Trade Discount		5%	<u>950</u>
				<u>18050</u>

Vr. No. 9

Chandra Tea Stall  
Sec. 19-A, Chandigarh

Dt. 11.3.97

25 cup tea	Rs. 2/-	<u>50.00</u>
		<u>50.00</u>

For Chandra Tea Stall

Sig. \_\_\_\_\_

Prop.

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Vr. No. 10

Jagbir Advertisement Co.

Sec. 9, Chandigarh

Bill No. 75

Dt. 13.3.97

To M/s J.R. & Co.

Sec. 19 A Chandigarh

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S.No.	Particulars	Amount
	15" x 10" space in "The Tribune"	Rs. 5000

Rs. 5000

For Jagbir Ad. Co.

Sig. \_\_\_\_\_

Prop.

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Vr. No. 11

J.R. & Co.,

Sec. 19-A, Chandigarh

Bill No. 75

Dt. 15.3.97

To Ram Singh & Co.

Chandigarh

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S.No.	Particulars	Quantity (in Mts.)	Rate (in Rs. p.m.)	Amount
1.	Tericot	200	20/-	4000
2.	Shirting	100	100	<u>10000</u>
				<u>14000</u>

For J.R. & Co.

Sig. \_\_\_\_\_

Prop.

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Vr. No. 12

Mukesh & Co.,

Chandigarh

RECEIPT

Dt. 16.3.97

Received Rs. Ten Thousand only from  
J.R. & Co., Chandigarh against Loan A/c

Rs. 10000/-

Signature

---

Vr. No. 13

J.R. & Co.,

Sec. 19-A, Chandigarh

RECEIPT

Dt. 17.3.97

Received from D.K. & Co., Ludhiana  
Rs. Five Thousand only against Bill No. 59  
by Cheque No. 507701

Rs. 5000/-

Signature

---

Counter Foil

Vr. No. 14

Punjab National Bank Ltd.

Sec. 19-A, Chandigarh

No. 5743

Dt. 18.3.97

In favour of Raja & Co.  
Rupees Forty Five Thousand only

Rs. 45000/-

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Vr. No. 15

Bank of Baroda

Sec. 18 Chandigarh

Dt. 19.3.97

Pay to J.R. & Co., Chandigarh

Rupees Ten Thousand only

Rs. 10000/-

Cheque No. 159209

For Ram Singh & Co.

Signature

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## PURCHASES & SALES BOOK TRANSACTIONS

1. Purchased from Dena Nath & Sons  
200 mts. Raw Silk @ Rs. 150/- per mt.  
100 mts. South Silk @ Rs. 250/- per mt.
  
2. Purchased from Gupta Cloth House.  
20 double bed sheets @ Rs. 100/- each.  
10 pillow covers @ Rs. 30/- each.
  
3. Sold to Rakesh cloth merchants.  
4 mts. Vimal shirts @ Rs. 120/- p. mt.  
4 mts. Raymond pants @ Rs. 300/- p. mt.
  
4. Sold to Geeta.  
4 night suits @ Rs. 100/- each.  
10 mts. white cotton @ Rs. 50/- each.
  
5. Purchased from Raja Rama & Sons.  
10 mts. Vimal suiting (shirts) @ Rs. 200/- p. mt.  
10 mts. Vimal suitings (pants) @ Rs. 400/- p. mt.
  
6. Sold to Mohan  
10 mts. Khadi silk @ Rs. 150/- p.mt.  
2 duppatta @ Rs. 70/- each.  
3 silk suits @ Rs. 100/- each.

7. Purchased from Mahalaxmi Saree Centre.  
20 silk sarees @ Rs. 2000/- each.  
10 Kora silk sarees @ Rs. 1200/- each.  
Less Trade discount 10%
  
8. Purchased from Ram & Sons  
2 Tables @ Rs. 500/- each.  
4 Chairs @ Rs. 100/- each.
  
9. Purchased from Ajay Cloth Merchants.  
50 mts. Tericot @ Rs. 50/- p. mt.  
30 mts. Spun @ Rs. 80/- p. mt.  
Packing charges Rs. 100/-  
Freight Rs. 500/-
  
10. Cheque received from Rakesh Cloth Merchants of Rs.  
1500/- in full settlement.
  
11. Purchased from Sadar Furniture House, Patiala.  
2 desks @ Rs. 100/- each.  
3 Almirahs @ Rs. 1500/- each.
  
12. Sold to Sharma Clothing Centre  
4 ladies suits @ Rs. 500/- each.  
6 frock pieces @ Rs. 50/- each.  
Trade discount 10%  
Carriage charges Rs. 30/-

Vr. No. 1

Dina Nath & Sons.

Cloth Merchants

Bill No. 3534

Dt. 12.1.97

To Anand & Sons.

Qty.	Particulars	Rate	Amount
200 mts.	Raw silk	@ 150/-p.m.	30000
100 mts.	South silk	@ 250/-p.m.	<u>25000</u>
		Total Rs.	<u>55000</u>

Rupees Fifty Five Thousand Only

E. & O. E.

Manager

Vr. No. 2

Gupta Cloth House

Invoice No. 1350

Dt. 15.1.97

To Anand & Sons.

Qty.	Particulars	Rate	Amount
20	Double Bed Sheets	100	2000
10	Pillow Covers	30	<u>300</u>
			2300
	Less : Trade Discount 10%		<u>230</u>
		Total	<u>2070</u>

E. & O. E.

Manager

Vr. No. 3

Anand & Sons  
Cloth Merchants

Invoice No. 1580

Dt. 20.2.97

To Rakesh,  
Cloth Merchants

Qty.	Particulars	Rate	Amount
4 mts.	Vimal Shirtings	@ Rs. 120 p.m.	480
4 mts.	Raymond Pants	@ Rs. 300 p.m.	<u>1200</u>
			1680
	Less : Trade Discount 10%		<u>168</u>
	Total		<u>1512</u>

Rupees One Thousand Five Hundred  
and Twelve Only

E. & O. E. Manager

Vr. No. 4

Anand & Sons  
Cloth Merchants

Invoice No. 1630

Dt. 12.3.97

To Geeta

Qty.	Particulars	Rate	Amount
4	Night Suits	@ Rs. 100 p.m.	400
10 mts.	White Cotton Shirtings	@ Rs. 50 p.m.	<u>500</u>
	Total		<u>900</u>

Rupees Nine Hundred Only

E. & O. E. Manager

Vr. No. 5

Raja Ram & Sons

Cloth Merchants

Invoice No. 1750

Dt. 28.3.97

To Anand & Sons

Qty.	Particulars	Rate	Amount
10 mts.	Vimal Suitings (shirts)	Rs. 200 p.m.	2000
10 mts.	Vimal Suitings (Pants)	Rs. 400 p.m.	<u>4000</u>
			6000
	Less : Trade Discount 10%		<u>600</u>
			<u>5400</u>

Rupees Five Thousand Four Hundred Only

E. & O. E.

Manager

Vr. No. 6

Anand & Sons

Cloth Merchants

Invoice No. 1560

Dt. 1.4.97

To Mohan

Qty.	Particulars	Rate	Amount
10 mts.	Khadi Silk	@ Rs. 150 p.m.	1500
2	Dupatta	@ Rs. 70 p.m.	140
3	Silk Suits	@ Rs. 100 each	<u>300</u>
			<u>1940</u>

Rupees One Thousand Nine Hundred  
& Forty Only

E. & O. E.

Manager

Vr. No. 7

Mahalaxmi Saree Centre

Invoice No. 1851

Dt. 3.5.97

To Anand & Sons

Qty.	Particulars	Rate	Amount
20	Silk Sarees	Rs. 2000 each	40000
10	Kora Silk Sarees	Rs. 1200 each	<u>12000</u>
			52000
	Less : Trade Discount 10%		<u>5200</u>
			<u>46800</u>

Rupees Forty Six Thousand Eight Hundred Only

E. & O. E.

Manager

Vr. No. 8

Ram & Sons

Cloth Merchants

Invoice No. 6352

Dt. 26.6.97

To Anand & Sons

Qty.	Particulars	Rate	Amount
2	Tables	Rs. 500 each	1000
4	Chairs	Rs. 100 each	<u>400</u>
			<u>1400</u>

Rupees One Thousand & Four Hundred only.

E. & O. E.

Manager

Vr. No. 9

Ajay Cloth Merchants

Invoice No. 6832

Dt. 1.7.97

To Anand & Sons

Qty.	Particulars	Rate	Amount
50	Tericot	@ Rs. 50 p.m.	2500
30	Spun	@ Rs. 80 p.m.	<u>2400</u>
			4900
	Packing Charges		100
	Freights		<u>500</u>
			<u>5500</u>

Rupees Five Thousand Five Hundred Only.

E. & O. E.

Manager

Vr. No. 10

No. 5324

S.B. A/c No. 5432

State Bank of Patiala,

Patiala

Date 10.7.97

Pay Anand & Sons

or bearer

Rupees One Thousand & Five Hundred Only

Rs. 1500/-

Sd. Rakesh



Vr. No. 11

Sardar Furniture House

Patiala

No. 4321

Dt. 1.9.97

To Anand & Sons

Qty.	Particulars	Rate	Amount
2	Desks	Rs. 100 each	200
3	Almirahs	Rs. 1500 each	<u>4500</u>
			<u>4700</u>

Rupees Four Thousand & Seven Hundred Only.

E. & O. E.

Manager

Anand & Sons

No. 3440

Dt. 10.10.97

To Sharma Clothing Centre

Qty.	Particulars	Rate	Amount
4	Ladies Suits	@ Rs. 500 each	2000
6	Almirahs	@ Rs. 50 each	<u>300</u>
			2300
	Less : Trade Discount 10%		<u>230</u>
			2070
	Carriage Charges		<u>30</u>
			<u>2100</u>

Rupees Two Thousand & One Hundred Only.

E. & O. E.

Sd/-Manager