

COMPANY NAME :: INVENTORY & CO.

DATE	PARTICULARS	Dr	Cr
02.04.2013	Purchases A/c Dr	3,75,000	
	To Bank A/c		3,75,000
	(Being 25 Videocon Colour T.V. sets bought at Rs.15000 by cheque)		
	VT : Payment		
1.05.2013	Purchases A/c Dr	3,20,000	
	Onida Sales Corporation a/c		3,20,000
	(Being 20 Onida Colour T.V purchased at Rs.16000 each)		
	VT: Purchases		
2.06.2013	Cash A/c Dr	170,000	
	To Sales A/c		170,000
	(Being 10 Videocon Colour TV sets sold at Rs.17000 each)		
	VT:Receipt		
1.7.2013	Purchases A/c Dr	75,000	
	To Bank A/c		75,000
	(Being 15 Onida B&W TV sets bought at Rs.5000 each)		
	VT:Payment		
1.8.2013	S.R Enterprises A/c Dr	2,04,000	
	To Sales A/c		2,04,000
	(Being 12 Onida Color TV sets sold at Rs.17000 each)		
	VT: Sales		
2.9.2013	Purchases A/c Dr	48,000	
	To Videocon Ltd A/c		48,000
	(Being 12 Videocon B&W TV sets bought at Rs.4000 each)		
	VT:Purchases		
1.10.2013	Cash A/c Dr	35,000	
	To Sales A/c		35,000
	(Being 5 Onida B&W sets sold at Rs.7000 each)		
	VT: Receipt		
01.11.2013	Jho & Co A/c Dr	35,000	
	To Sales A/c		35,000
	(Being 7 Videocon B&W sets sold at Rs.5000 each)		
	VT: Sales		
2.12.2013	Purchases A/c Dr	70,000	
	To Bank		70,000
	(Being 5 Videocon Colour TV sets bought at Rs.14000 each)		
	VT: Payment		
1.01.2014	Purchases A/c Dr	1,05,000	
	To Onida Sales Corporation		1,05,000
	(Being 7 Onida Colour TV sets bought at Rs.15000 each)		
	VT: Purchases		
1.2.2014	Cash A/c Dr	60,000	
	To Sales A/c		60,000
	(Being 4 Videocon Colour TV sets sold at Rs.15000 each)		
	VT:Receipt		
2.03.2014	Cash A/c Dr	80,000	
	To Sales A/c		80,000
	(Being 5 Onida Colour TV sets sold at Rs.16000 each)		
	VT: Receipt		