Chart of Difference Between Purchase Book and Purchase Account

Basis of Difference	Purchase Book	Purchase Account
Meaning	The Purchase Book means that book in which we have the record all credit transactions which are related to the purchase of goods.	The Purchase Account means that ledger account in which we have the record all the business transactions which are related to the purchase of goods eighter cash or credit.
Types	It is Primary type of Book of accounts.	It is Secondary type of Book of accounts Because it is based on journal daybook.
Main Purposes	It is maintained to record all credit business transactions which are related to the Purchase of goods.	It is maintained to the record of the total purchase of goods(stock) in the financial year
Business Transaction	In it, only credit business transactions are recorded.	In it, both credit and cash business transactions are recorded.
Treatment in the Financial Statements	The balance of it is not transferred in the Financial Statement of business.	The balance of it is transferred in the Financial Statement of business. It is transferred to Trading Account.
Credit Column	It does not have a Credit Column because it is a special-purpose book.	It does have both column i.e Debit and Credit.
Dependency on other book	It is not dependent on any other primary book because the transaction is directly recorded in it from the purchase invoice.	It is dependent on journal daybook. All the transaction which are related to the purchase of goods is posted in this ledger from the journal.