

INTERNATIONAL INDIAN SCHOOL RIYADH

ACCOUNTANCY WORK SHEET 3 – CLASS 11

CHAPTER: SUBSIDIARY BOOKS

Q.1 From the following transactions write up a Purchase Book of Verma Brothers, wholesale cloth dealer.

April 1, 2007	Bought from M/s Birla Mills on credit: 100 pieces long cloth @ Rs. 80 per piece 50 pieces shirting @ Rs. 100 per piece.
April 8, 2007	Purchased for cash from M/s Ambika Mills: 50 pieces muslin @ Rs. 200 per piece.
April 15, 2007	Purchased on credit from M/s Arvind Mills: 20 pieces coating @ Rs. 1,000 per piece. 10 pieces shirting @ Rs. 100 per piece Trade Discount 10%.
April 20, 2007	Purchased 5 typewriters on credit from M/s Bharat Type writers Ltd. @ Rs. 15,000 each.

(March 2008; Marks 3)

Q. 2 From the following transactions write up a Sales Book of Vijay & Co, furniture dealers.

April 1 st , 2007	Sold to Delhi Furniture Mart on credit: 5 Sofa Sets @ Rs. 2,500 per set 10 steel cabinets @ Rs. 4,000 per cabinet Trade Discount 10%
April 8 th , 2007	Sold for cash to Modern Furniture House: 5 Almirahs @ Rs. 3,200 each
April 15 th , 2007	Sold on credit to Poonam Furniture: 50 Chairs @ Rs. 100 each.
April 20 th , 2007	Sold old typewriter on credit to M/s Bharat & Co. @ 1,000

(March 2008. Marks 3)

Q.3 Prepare a Purchase book from the following details.

Date	Particulars
2007 Dec. 1	Purchased from Tata Mc Graw Hill, Delhi 20 Accountancy for Class XI @ Rs 250 each. 100 Economics for Class XI @ Rs. 147 each. Trade discount @ Rs. 20 %
Dec. 15	Purchased from Laxmi Kitab Ghar, Delhi. 20 copies of English for Class XI @ Rs. 125 each. 40 copies of commerce for Class XI @ Rs. 93 each.
Dec. 20	Cash Purchased from Dhanpart Rai & Sons Rs. 300 50 reams of white paper @ Rs. 5 per ream 100 reams fo ruled paper @ Rs. 7.50 each.

(March 2011; Marks 3)

Q.4 Enter the following transactions in Two Columnar Cash Book with Cash and Bank Columns.

01.04.2007: Cash in hand Rs. 1,000 and Bank Overdraft Rs. 500.

05.04.2007: Received payment of loan Rs. 1,500 and deposited out of it Rs. 1,000 in the bank.

12.04.2007: Withdrew from bank for private expense Rs. 200.

26.04.2007: Paid for office stationery by cheque Rs. 500.

(March 2008; Marks 4)

Q. 5 Prepare a Double Column Cash Book from the following transactions.

01.01.2007 : Opening balance: cash:Rs.15,000 Overdraft at bank Rs. 10,000.

02.01.2007 : Cash received from sale of goods Rs. 30,000 and deposited the same into bank on 4.1.2007.

10.01.2007 : Cash withdrawn from bank Rs. 5,000 for office use.

(March 2009; Marks 4)

Q.6 Enter the following transactions in a two columnar cash book with cash & bank columns and balance it.

- 01-Jan-2009 Cash in hand Rs. 5,960 and bank overdraft Rs. 6,000
- 05-Jan-2009 Draws a cheque for office use Rs. 300
- 07-Jan-2009 Bought goods for cash Rs. 2,500
- 10-Jan-2009 Received a cheque from M/s Omprakash Ltd. Rs. 500 and deposited in the bank on the same day.
- 13-Jan-2009 Withdrew cash Rs. 350 for personal use. **(March 2011; Marks 4)**

Q.7 Zoom Co. Carry on business as a saree dealer from the following information prepare their Purchase Book.

Date	Particulars.
03.01.2007	Purchased on credit from Goyal Mills, Surat 33 polyester sarees @ Rs. 100 each 24 cotton sarees @ Rs. 75 each Less: Trade discount @ 10%
08.01.2007	Purchased for cash from Garg Mills, Koata 30 Kota sarees @ Rs. 40 each 25 Organza sarees @ Rs. 50 each
15.01.2007	Purchased on credit from Mittal Mills, Bangalore 6 silk sarees @ Rs. 260 each 70 cotton sarees @ Rs. 80 each

(March 2011; Marks 4)

Q.8 Prepare Double Column Cash Book from the following information for the month of September 2005.

Sept.		Amount (Rs)
01	Cash in hand	13,540
	Cash at bank	27,560
03	Cash Sales	20,000
05	Purchased goods, paid by cheque	16,000
06	Received cheque for goods sold	10,000

	(deposited the same day)	
07	Deposited into bank	1,000
08	Paid telephone expenses by cheque	300
09	Withdrew from bank	1,000
10	Cash withdrawn from bank for personal use	200

(March 2007; Marks 6)

Q.9 Prepare Double Column Cash Book from the following transactions.

2008

- Jan.1 Commenced business with cash Rs. 50,000
- Jan.2 Deposited into bank Rs. 40,000
- Jan. 3 Bought goods by cheque Rs. 25,000
- Jan. 5 Sold goods for cheque Rs. 20,000 and deposited into bank the same day.
- Jan. 5 Paid to Arun by cheque Rs. 1,900 in full settlement of his account Rs. 2,000.
- Jan. 6 Drew from bank for office use Rs. 1,000.

(March 2010; Marks 6)

Q.10 Enter the following transactions into as Analytical Petty Cash Book and also show Ledger Accounts.

2012	Rs.
Jan 1 Cheque received from Head Cashier (Cheque No. T 3209)	2,000.00
” 2 Stationary purchased	85.50
” 4 Telephone Expenses	50.00
” 5 Tea expenses	60.00
” 8 Bus fair	50.00
” 10 Courier charges	100.00
” 12 Carriage expenses	85.50
” 15 Entertainment	200.00
” 18 Postal stamps, Covers, Inland Letters etc.	320.00
” 20 Pen, Pencils, Pins etc.	80.00
” 25 Short advertisement in ‘Times of India’	225.00
” 28 Chair repairing	134.00
” 29 Auto charges	120.00
” 30 Cartage expenses	100.00
” 31 Refreshment expenses	150.00