

AEES
Accountancy
CLASS 11
Special purpose book work sheet 2/2

1. Enter the following transactions in the Purchase Book, Sales Book, Purchase Returns Book and Sales Returns Book of Abhishek and Co. for the month of January, 2011.

2011 Jan.

- 1 Purchased goods from Raj Traders Rs 16,400 at 10% trade discount.
3 Preeti enterprises invoiced goods to us Rs 17,250.
6 Sold goods to Vinita Stores Rs 19,000 at 5% trade discount.
9 Mitesh Associates invoiced goods to us Rs 17,000 at 2½% trade discount.
12 Returned goods to Raj traders Rs 1,650 (Net).
15 Vinita Traders returned goods to us as they were damaged in transit Rs 4,000 (Gross).
18 Returned goods to Preeti Rs 2,550
23 Placed an order with Novel Stores for goods worth Rs 29,000.
25 Novel Stores supplied goods worth Rs 19,000 only
26 Returned goods to Novel Stores as they were not as per specification Rs 2,550.
28 Sold goods to Deepika Rs 24,000 at 8% trade discount.
30 Deepika returned goods of Rs 4,000 (Gross).

2. Enter the following transactions of M/s Ketan in Purchase Book, Sales Book, Purchase Returns Book and Sales Returns Book.

2011 March

- 1 Sold goods to Sudha Stores Rs 29,000 at 10% trade discount.
3 Purchased goods from Meghdoot Traders Rs 37,350 and paid carriage Rs 150.
6 Sudha Stores returned goods of Rs 3,220 (Net).
10 Cash purchases Rs 18,600 and Cash Sales Rs 61,000.
13 Jayesh invoiced goods to us as per our order placed on 28th Feb. 2011 Rs 27,000.
17 Sold goods worth Rs 33,400 to Nandini at 10% trade discount.
20 Returned goods to Jayesh Rs 2,850 as they were defective.
22 Credit purchases from Micky Traders Rs 19,450 and they allowed a trade discount of Rs 150.
23 Nandini returned goods of Rs 1,900 (Gross) as they were damaged.
26 Purchased office furniture on credit from Suhani Furniture Mart Rs 55,000.

- 29 Purchased goods from Garima Stores for Rs 8,000 and sold the same to Anita at 25% profit on cost.
- 31 Sent a debit note to Micky Traders for Rs 3,200

3. Enter the following transactions in the books of Ajay in Purchase Book, Sales Book, Purchase Returns Book and Sales Returns Book for the month of July 2011.

2011

July

- 1 Purchased goods from Neelkamal Stores Rs 33,000 at 5% trade discount Half the amount was paid immediately.
- 3 Invoiced goods of Rs 27,750 to Dhaval Traders.
- 4 Sonali invoiced goods of Rs 14,000 to us at 4% trade discount as per our order dated 27th June 2011.
- 9 Sold goods of Rs 30,000 on credit to Ramlal and Sons at 7% trade discount.
- 12 Sent a debit note to Neelkamal Stores Rs 3,000 (Gross).
- 14 Sent credit note to Dhaval Traders for Rs 3,550.
- 19 Received credit note from Sonali Rs 1,000 (Gross).
- 21 Received debit note from Ramlal and Sons for Rs 4,675 (Net).
- 24 Purchased goods from Surabhi Stores Rs 15,000 and sold the same to Prachi at a profit of 25% on cost.
- 25 Purchased goods of Rs 6,600 from Seema Stores and paid for carriage Rs 340.
- 27 Prachi returned goods of Rs 5,000 as they were defective and the same were returned to Surabhi Stores.
- 30 Purchased furniture for office use Rs 23,000 from Bharat Furniture on credit.

4. MCQ

1. A purchase book is used to record allmade by the business from its suppliers.

- (a) purchases
- (b) credit purchases
- (c) cash purchases
- (d) none of these

2.is an allowance or deduction made from the invoice price of goods sold.

- (a) trade discount
- (b) cash discount
- (c) commission
- (d) none of these

3.represents a note sent to the supplier for the value of goods returned by the business.

- (a) debit note
- (b) credit note
- (c) goods returned note
- (d) none of these

4. Recording of transactions in the books of original entry isunder subsidiary books

- (a) simplified
- (b) complicated
- (c) modified
- (d) none of these

5. A statement showing particulars of the goods bought by a trader on credit is known as

- (a) bill
- (b) invoice
- (c) voucher
- (d) none of these

6. Ais used for recording all residual transactions which cannot find place in any of the subsidiary books.

- (a) journal proper
- (b) ledger
- (c) general journal
- (d) none of these

7. When goods are taken back from or an allowance is granted to a customer, the note is known as

- (a) debit note
- (b) credit note
- (c) goods returned note
- (d) none of these

8. The statement containing various ledger balances on a particular date is known as

- (a) trial balance
- (b) balance sheet
- (c) cash flow statement
- (d) none of these

9. If the two sides of the trial balance tally, it is an indication of the fact that the books of account areaccurate

- (a) logically
- (b) recordically
- (c) arithmetically
- (d) none of these

10. Sales Journal records allsale of goods

- (a) debit
- (b) credit
- (c) cost
- (d) none of these