



परमाणु ऊर्जा शिक्षण संस्था

(परमाणु ऊर्जा विभाग का स्वायत्त निकाय, भारत सरकार)

ATOMIC ENERGY EDUCATION SOCIETY

(An autonomous body under Department of Atomic Energy, Govt. of India)

Worksheet (Module 2/2)

Subject – Accountancy

Class - XI

Ch – Journal

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1. Journalise the following transactions in the books of Harpreet Bros.:
 - (a) ₹1,000 due from Rohit are now bad debts.
 - (b) Goods worth ₹2,000 were used by the proprietor.
 - (c) Charge depreciation @ 10% p.a for two month on machine costing ₹30,000.
 - (d) Provide interest on capital of ₹1,50,000 at 6% p.a. for 9 months.
 - (e) Rahul become insolvent, who owed is ₹2,000 a final dividend of 60 paise in a rupee is received from his estate.
 2. Prepare Journal from the transactions given below:
 - (a) Cash paid for installation of machine ₹500
 - (b) Goods given as charity ₹2,000
 - (c) Interest charge on capital @7% p.a. when total capital were ₹70,000
 - (d) Received ₹1,200 of a bad debts written-off last year.
 - (e) Goods destroyed by fire ₹2,000
 - (f) Rent outstanding ₹1,000
 - (g) Interest on drawings ₹900
 - (h) Sudhir Kumar who owed me ₹3,000 has failed to pay the amount. He pays me a compensation of 45 paise in a rupee.
 - (i) Commission received in advance ₹7,000