



**INDIAN SCHOOL DARSAIT**  
**DEPARTMENT OF COMMERCE**



Sub.: Accountancy

JOURNALISING

Date of Worksheet: 09/09/2017

Prepared by: JMC

Name of Student:

Roll Number:

Class and Div. XI C & D

1	<p>Journalise the following transactions in the books of Ram</p> <p>1-1-2011 Commenced business with Cash Rs.25,00,000</p> <p>2-1-2011 Purchased goods from Ram Rs.25,000.</p> <p>5-1-2011 Purchased goods from Sohan of the list price of Rs.30,000 at a trade discount of 10%.</p> <p>7-1-2011 Bought goods of the list price of Rs.1,25,000 from Mohan less 20% trade discount and 2% cash discount and paid 40% by cheque.</p> <p>8-1-2011 Returned the 10% defective goods supplied by Sohan.</p> <p>9-1-2011 Received a cheque from Mahesh Rs.8,500.</p> <p>10-1-2011 Mahesh's cheque returned dishonored.</p> <p>11-1-2011 Withdrew for private use Rs.2,000.</p>
2	<p>Journalise the following transactions in the books of Robert.</p> <p>1-1-2010 Commenced business with Cash Rs.35,00,000; bank Rs.25,000; Debtors Rs.2000.</p> <p>10-1-2010 Paid for purchase of goods Rs.25,000.</p> <p>11-1-2010 Purchased furniture Rs.12,000.</p> <p>14-1-2010 Paid rent of the building Rs.12,000 half of the building is used by the proprietor for Residential use.</p> <p>15-1-2010 Paid Fire insurance premium Rs.2,500.</p> <p>17-1-2010 Paid Life Insurance Premium of the proprietor Rs.1,250.</p> <p>18-1-2010 Provide interest on capital for one month at 6%.</p> <p>19-1-2010 Interest on drawings Rs.50</p> <p>20-1-2010 Sold goods for cash Rs.14,000 and on credit to Peter Rs.6000.</p> <p>22-1-2010 Paid Sales tax Rs.2,250.</p> <p>25-1-2010 Paid income tax Rs.2,000.</p> <p>28-1-2010 Provide interest on loan on 20,000 at 10% for 2 months.</p> <p>29-1-2010 Received cash as Commission Rs.4,220.</p>
4	<p>Journalise</p> <ol style="list-style-type: none"><li>1. Salary paid Rs.2800 and salary outstanding Rs.2500.</li><li>2. Commission outstanding Rs.2,250.</li><li>3. Commission received in advance Rs.5,290.</li><li>4. Commission prepaid Rs.250.</li><li>5. Commission received in advance Rs.1,750.</li><li>6. Commission received Rs.5,250 and Commission received in advance Rs.2,750.</li><li>7. Salary due to Vishva Rs.3,500.</li></ol>

	8. Rent due to Arafat Rs.5,250.
5	Journalise the following entries in the books of Varun. 1. Salary paid to Ram Rs.30,000. 2. Salary paid to a clerk Rs.20,000. 3. Rent paid to Pam Rs.25,000. 4. Rent paid to landlord Rs.32,000. 5. Commission paid to Vir Rs.3,500. 6. Commission received from Manish Rs.20,000. 7. Interest paid to Rajiv Rs.3,250. 8. Interest received from Shaun Rs.4,200.
7	Journalise the following 1. Withdrawn goods for personal use .(Sale price Rs.600, Cost Rs.500) 2. Goods costing Rs.8,500 given as Charity. 3. Goods lost by fire Rs.10,000. 4. Goods sold in transit (Sale price Rs.1,000 cost Rs.800) 5. Goods stolen by an employee Rs.12,000. 6. Goods used in making Furniture (sale price Rs.8000, cost Rs.7,200) 7. Goods distributed as free samples Rs.14,500.
8	Show the opening entry. Cash-in-hand Rs.55,000; Cash at bank Rs.12,500; Bills Receivable Rs.3,450; Rajesh (Dr) Rs.23,000 Office Furniture Rs.22,600; Stock-in-trade Rs.32,000; John (Cr) Rs.11,000; Bills Payable Rs.2,500.
9	On 1st January 2011 the position of Shekar was as follows: Stock-in-trade Rs.80,000; Bills Payable Rs.24,000; Cash at Bank Rs.24,000; Plant & Machinery Rs.45,000; Owing by debtors Rs.6,000; Owing to creditors Rs.3,400; Investments Rs.25,000; Loan from Mr.Celin Rs.4,200.
10	Journalise the following transactions in the books of Mr.Ozone. 1. Received a VPP from Anil Rs.12,000. 2. Received a VPP from Anwar Rs.14, 000.Sent a peon to collect it who paid cartage Rs.350. 3. Depreciation on machinery Rs.450. 4. Wages paid on installation of a machinery Rs.32,000. 5. Wages paid on extension of a canteen Rs.2,800. 6. Cartage paid Rs.850 on bringing in new furniture. 7. Raiz who owed us Rs.10,000 became bankrupt and received a first and final dividend of 60 paise in a rupee. 8. Received a first and final dividend of 25 paise in a rupee from Sanat who owed us Rs.12,000. 9. Saman became insolvent ,a dividend of 40 paise in a rupee is received from his estates who owed us Rs.32,000. 10. Received cash from Sunil Rs.4500 which was written off as bad debts earlier. 11. Received cash from Razi Rs.2,250 an old amount which was written off as bad debts earlier.
11	Pass Journal Entries a) Purchased goods from Kamat list price Rs.60,000 less 10% trade discount and 2% cash discount. 50% of the payment made by cheque. b) Sold goods to Mehandi list price Rs.40,000 less 20% trade discount and 1% cash discount.

Full payment received by Cash.

- c) Purchased goods from Ranjit list price Rs.80,000 less 20% trade discount and 5% cash discount. 40% of the payment made by cash.
- d) Sold goods to Manjeet list price Rs.20,000 less 10% trade discount and 2% cash discount. 60%  
Payment received by cheque.
- e) Purchased goods from Kaveena list price Rs.1,00,000 less 12% trade discount and 5% cash discount. Full payment made by cash.
- f) Sold goods to Ragini list price Rs.80,000 less 10% trade discount and 2% cash discount. 80% sales  
Were on credit and 20% for cash.
- g) Purchased goods from Prasad list price Rs.70,000 less 10% trade discount and 2% cash discount. 10% of the payment was made by cash.
- h) Sold goods to Jasleen list price Rs.50,000 less 20% trade discount and 1% cash discount. Full payment received by cheque.
- h) Purchased goods from Malhotra list price Rs.1,20,000 less 20% trade discount and 5% cash discount. 30% of the payment made by cash.
- i) Sold goods to Mr. Mattu list price Rs.30,000 less 10% trade discount and 2% cash discount. 60%  
Payment received by cheque.
- j) Purchased goods from Madhav list price Rs.1,50,000 less 10% trade discount and 5% cash discount. Full payment made by cash.
- k) Sold goods to Manav list price Rs.1,80,000 less 20% trade discount and 2% cash discount. 80%  
Payment received by cheque.
- l) Purchased goods from Mr. Itty list price Rs.1,00,000 less 20% trade discount and 10% cash discount. 60% of the payment made by cash.
- m) Sold goods to Chatterjee list price Rs.75,000 less 20% trade discount and 2% cash discount. Full  
Payment received by cheque.
- o) Purchased goods from Sajjan list price Rs.20,000 less 10% trade discount and 5% cash discount. 60% of the payment made by cash.
- p) Sold goods to Khelkar list price Rs.30,000 less 10% trade discount and 2% cash discount. 40% payment received by cheque.
- q) Purchased goods from Solomon list price Rs.5,00,000 less 10% trade discount and 5% cash discount.

12. Identify the debit account and credit account from the following transactions.

2007, Jan

- 1. Mr. A Commenced business with cash Rs.1,00,000  
DR CR

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2. Deposited in to banks Rs. 50,000.	
DR	CR
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3. Sold goods for cash Rs.12,000.	
DR	CR
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4. Paid wages Rs.300.	
DR	CR
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5. Received commission Rs.100.	
DR	CR
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6. Purchased goods on credit from Mr. X Rs.12,000	
DR	CR
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7. Sold goods to Mr. Y on credit Rs. 16,000	
DR	CR
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8. Goods returned to Mr. X Rs.1,000.	
DR	CR
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9. Goods returned by Mr. Y Rs.2,000.	
DR	CR
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10. Withdrew cash from banks for office use Rs.14,000.	
DR	CR
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11. With drew cash for personal use Rs.2,000.	
DR	CR
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12. Withdrew cash from bank for personal use Rs.1,200.	
DR	CR
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