



**INDIAN SCHOOL DARSAIT  
DEPARTMENT OF COMMERCE**



Sub.: Accountancy	<b>JOURNAL ENTRIES</b>	Worksheet: 5
Date of Worksheet:    /    /2018		Prepared by: JMC
Name of Student:		Roll Number:
Class and Div. XI C & D		

**I. Journalise the following;**

1. Mr. A Commenced business with cash Rs.1,00,000 and Bank Rs.50,000.
2. Deposited in to banks Rs. 50,000.
3. Purchased goods for cash Rs.20,000.
4. Sold goods for cash Rs.12,000.
5. Paid wages Rs.300.
6. Received commission Rs.100.
7. Received Commission in advance Rs.500.
8. Purchased goods on credit from Mr. X Rs.12,000.
9. Sold goods to Mr. Y on credit Rs. 16,000.
10. Goods returned to Mr. X Rs.1,000.
11. Goods returned by Mr. Y Rs.2,000.
12. Withdrew cash from banks for office use Rs.14,000.
13. With drew cash for personal use Rs.2,000.
14. Withdrew cash from bank for personal use Rs.1,200.
15. Withdrew goods for personal use worth Rs.500.
16. Cash paid to Mr.X Rs.8500 in full settlement
17. Cash received from Mr. Y Rs.12,700 in full settlement of the account.
18. Bablu purchased goods from us Rs.9,000.
19. Purchased Furniture by cheque Rs.11,000.
20. Cash sales received through cheque Rs.3,000.
21. Salary paid by cheque Rs.5,000.

22. Depreciation on Furniture @10% for one month
23. Paid interest on loan Rs.600.
24. Rs.200 due from Hari are Bad debt.
25. Bank charges Rs.10

**II.** On 1<sup>st</sup> July 2002, Lal's assets and liabilities were:-

Cash Rs.14000, Bank Rs.20000, Stock Rs.6000, Ritu(Dr) Rs.10000 Mitu(Dr) Rs.5000 and Chintu (Cr)Rs.15000.

- Jul 3 Cash sales Rs.12000.
- 5 Cash purchases by cheque Rs.8000.
- 6 Purchased goods from sharma Rs.7000.
- 7 Purchased goods from Chintu Rs.10000.
- 10 Sold goods to Ritu Rs.5000.
- 11 Sold goods to Agarwal Rs.14000.
- 12 Rent paid Rs. 200
- 18 Goods returned to Sharma Rs.1000.
- 18 Goods returned by Agarwal Rs.4000.
- 19 Cheque received from Agarwal Rs.9500 in full settlement.
- 25 Received Rs.4500 from Ritu in full settlement.
- 25 Purchased Machinery Rs.9000 from Kamat.
- 25 Rent paid Rs.1000.
- 26 Cash paid to Kamat in full settlement Rs.8700.
- 27 Commission received Rs.250
- 28 Electricity paid Rs.3000
- 29 Cash sales Rs.23000
- 30 Purchase furniture in cash Rs.2500 from furniture mart.
- 31 Paid salary Rs. 25000

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