



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



Subject : Accountancy Topic : 'T'-Accounts Date of Worksheet : 07/05/2018
Worksheet No.: 9
Resource Person: Saju Joseph Date of submission: 07/05/2018

Name of the Student : _____ Class & Division : XI _____ Roll Number : _____

1. Open a T shape account for Machinery and put the following transactions on the proper side:

	₹
(i) Machinery purchased by cash	50,000
(ii) Machinery sold for cash	10,000
(iii) Machinery purchased by cash	10,000
(iv) Depreciation charges on machinery	5,000

2. Open a T shape Cash Account and put the following transactions on the proper side and balance the account:

	₹
(i) Mahesh started business with cash	2,00,000
(ii) Purchased goods for cash	80,000
(iii) Sold goods for cash	60,000
(iv) Paid rent	3,000
(v) Paid salaries	10,000
(vi) Drew for personal use	6,000

3. Open a T shape account of creditor Rakesh and write the following transactions on the proper side and balance the account:

	₹
(i) Goods purchased from Rakesh on credit	30,000
(ii) Goods returned to Rakesh	6,000
(iii) Cash paid to Rakesh	20,000
(iv) Purchased goods from Rakesh on credit	25,000

4. Open a T shape account of debtor Brij and write the following transactions on the proper side and balance the account:

	₹
(i) Sold goods to Birj on credit	50,000
(ii) Cash received from Birj	35,000
(iii) Cash Discount allowed to him	2,000
(iv) Goods returned by Birj	4,000
(v) Cash received from him	9,000
(vi) Goods sold to Birj	22,000

5. Prepare the Proprietor's Capital Account of Saurav and write the following transactions on the proper side and balance the account:

	₹
(i) 2017 April 1 Started business with cash	1,50,000
(ii) 2018 March 31 Profit earned during the year	80,000
(iii) 2018 March 31 Drawings during the year	10,000