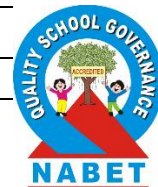




INDIAN SCHOOL DARSAIT
CLASS TEST 9, AUGUST 2018
ACCOUNTANCY (055)



Class: XI	Max. Marks: 20
Date: 27-08-2018	Time: 40 min.

General Instructions:

(i) All questions are compulsory.

1	Write one difference between Sales Book and Sales Account.	1
2	Entries are recorded in Purchases Return Book on the basis of	1
3	Entries are recorded in Sales Return Book on the basis of	1
4	Write one difference between Debit Note and Credit Note.	1
5	<p>Chetan, Chennai has the following balances in his books on March 31, 2018.</p> <p>Cash ₹ 15,000, cash at bank ₹ 25,000, Stock ₹ 1,45,000, Plant & Machinery ₹ 2,25,000, Debtors: Rajan ₹ 30,000, Rupesh ₹ 40,000 Creditors: Rao ₹ 45,000, Suman ₹ 60,000</p> <p>The following are the transactions for the month of April 2018:</p> <p>April 1 Cash sales ₹ 50,000</p> <p style="padding-left: 20px;">,, 3 Purchased machinery by cheque * ₹ 4,000</p> <p style="padding-left: 20px;">,, 6 Paid salaries by cheque ₹ 3,000</p> <p style="padding-left: 20px;">,, 7 Deposited into bank ₹ 40,000.</p> <p style="padding-left: 20px;">,, 8 Cheque ₹ 43,000 paid to Rao for full settlement.</p> <p style="padding-left: 20px;">,, 12 Rajan settled his account by cheque less 5 % discount</p> <p style="padding-left: 20px;">,, 13 Sold goods to John Patna ** for ₹ 15,000</p> <p style="padding-left: 20px;">,, 14 Sent a credit note to John for goods returned ** (including GST reversed) ₹ 2,000</p> <p style="padding-left: 20px;">,, 21 Cash withdrawn from bank ₹1500 for private use.</p> <p style="padding-left: 20px;">,, 25 Bought furniture for ₹ 25000 , on credit form Samanta, Delhi **</p> <p>Transactions marked * are intra state transactions subjected to CGST and SGST @ 6% each. Transactions marked ** are inter state transactions subjected to IGST @ 12% .</p> <p>Record these transactions in his subsidiary books, psot to ledger accounts and prepare a Trial Balance as on 30th April 2018.</p>	16