

# CLASS : XI - ACCOUNTANCY

## SECTION - I

**CHOOSE THE CORRECT ANSWER**

**20 X 1 = 20**

|    |   |   |    |   |   |
|----|---|---|----|---|---|
| 1  | C | Balance Sheet                                   | 11 | C | Both A and B                                    |
| 2  | C | Business entity concept                         | 12 | A | The expenses relating to Postage and Conveyance |
| 3  | D | The Institute of Chartered Accountants of India | 13 | C | Bank Statement and Bank column of Cash Book     |
| 4  | A | Dual Aspect                                     | 14 | A | Real Time Cross Settlement                      |
| 5  | D | Rs 80,000                                       | 15 | B | May 4 <sup>th</sup>                             |
| 6  | D | Representative Personal Account                 | 16 | C | Trade Discount                                  |
| 7  | B | Debit Balance                                   | 17 | A | Increasing Assets and Decreasing Assets         |
| 8  | D | All Accounts                                    | 18 | B | Rs 860  |
| 9  | C | Suspense Account                                | 19 | C | Chandru, Building, Wages                        |
| 10 | D | Journal Proper                                  | 20 | B | 1494  |

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## SECTION - II

**ANSWER ANY 7 QUESTIONS, IN WHICH QUESTION NO.21 IS COMPULSORY**

**7 X 2 = 14**

21. **Accounting – Meaning:**

- Accounting is the systematic process of identifying, measuring, recording, classifying, summarizing, interpreting and communicating financial information [or]
- American Accounting Association has defined accounting as “ the process of identifying, measuring, and communicating economic information to permit informed judgments and decisions by users of the information”

22. **Types of Cash Book:**

- Simple or Single column cash book - (Only cash column)
  - Double column cash book - (Cash book with cash and discount column )
  - Three column cash book - (Cash book with cash, discount and bank columns)
- Apart from the main cash book, petty cash book may also be prepared to enter the petty expenses i.e., expenses involving small amount

23. **Invoice – Meaning:**

- Invoice is used for credit purchases and credit sales
- The date, amount and details of credit purchases and credit sales are given in the invoices
- Invoice is generally prepared by the seller in three copies
- The first copy is given to the purchaser, the second copy is sent along with the goods for checking and the third is retained by the seller and used as the source document for recording the transaction

|     |               |   |                    |   |                |
|-----|---------------|---|--------------------|---|----------------|
| 24. | <b>ASSETS</b> | = | <b>LIABILITIES</b> | + | <b>CAPITAL</b> |
|     | Rs            |   | Rs                 |   | Rs             |
|     | 30,000        | = | 20,000             | + | <b>10,000</b>  |
|     | <b>55,000</b> | = | 25,000             | + | 30,000         |

- Capital - Personal Account
- Building - Real Account
- State Bank of India - Personal Account
- Discount Received - Nominal Account

26. **Journal entries**

| Date | Particulars   | L.F | Debit Rs. | Credit Rs. |
|------|---|-----|-----------|------------|
|      | (a) Cash A/C Dr<br>To Charles's Capital A/C<br>(Being Commenced Business with Cash) |     | 1,00,000  | 1,00,000   |
|      | (b) Bank A/C Dr<br>To Hari A/C<br>(Being Cash received from Hari through NEFT)      |     | 50,000    | 50,000     |

27

**Purchase Book**

| Date          | Particulars     | Invoice No. | L.F | Amount Rs. |        |
|---------------|-----------------|-------------|-----|------------|--------|
|               |                 |             |     | Details    | Total  |
| 2017<br>Jan 1 | Sumathi         |             |     |            | 17,800 |
| Jan 21        | Devi            |             |     |            | 12,200 |
|               | Purchase A/C Dr |             |     |            | 30,000 |

28.

Single Column Cash Book of Mr. Kanagasabai for the month of May 2017

| Dr            |                |     |            | Cr             |                |      |            |
|---------------|----------------|-----|------------|----------------|----------------|------|------------|
| Date          | Receipts       | J.F | Amount Rs. | Date           | Payments       | J.F. | Amount Rs. |
| 2017<br>May 1 | To Balance B/d |     | 40,000     | 2017<br>May 18 | By Bank A/C    |      | 12,000     |
| 5             | To Swathi A/C  |     | 4,000      | 31             | By Balance C/d |      | 32,000     |
|               |                |     | 44,000     |                |                |      | 44,000     |
| April 1       | To Balance B/d |     | 32,000     |                |                |      |            |

29.

|     |                   |   |                |
|-----|-------------------|---|----------------|
| (a) | Cash              | - | Debit Balance  |
| (b) | Discount Received | - | Credit Balance |
| (c) | Land              | - | Debit Balance  |
| (d) | Sundry Creditors  | - | Credit Balance |

30.

Purchase Book

| Date | Particulars              | Invoice No. | L.F | Amount Rs. |       |
|------|--------------------------|-------------|-----|------------|-------|
|      |                          |             |     | Details    | Total |
|      | Ganesan<br>5 Bag of Rice |             |     |            | xxxxx |
|      |                          |             |     |            | xxxxx |

SECTION IIIANSWER ANY 7 QUESTIONS, IN WHICH QUESTION NO.31 IS COMPULSORY

7 X 3 = 21

31. Journal entries in the books of Mr. Manohar

| Date            | Particulars  | L.F | Debit Rs. | Credit Rs. |
|-----------------|--|-----|-----------|------------|
| 2018<br>March 1 | Cash A/C<br>To Manohar's Capital A/C<br>(Being Commenced Business with Cash) | Dr  | 60,000    | 60,000     |
| March 2         | Furniture A/C<br>To Cash A/C<br>(Being Furniture purchase for cash)          | Dr  | 10,000    | 10,000     |
| March 3         | Purchase A/C<br>To Cash A/C<br>(Being bought good for Cash)                  | Dr  | 25,000    | 25,000     |
| March 4         | Rent A/C<br>To Cash A/C<br>(Being rent paid)                                 | Dr  | 500       | 500        |

32.

Golden Rules of Double Entry System

|                         |                               |                              |
|-------------------------|-------------------------------|------------------------------|
| <b>Personal Account</b> | Debit the Receiver            | Credit the Giver             |
| <b>Real Account</b>     | Debit what comes in           | Credit what goes out         |
| <b>Nominal Account</b>  | Debit all expenses and losses | Credit all incomes and gains |

33.

Accounting Equation

| Transaction                      | Assets        |               | =        | Liabilities   |
|----------------------------------|---------------|---------------|----------|---------------|
|                                  | Cash Rs.      | Stock Rs.     |          | Capital Rs.   |
| (a) Commenced Business with cash | 80,000        | --            |          | 80,000        |
| <b>Equation</b>                  | <b>80,000</b> | <b>--</b>     | <b>=</b> | <b>80,000</b> |
| (b) Purchased goods for cash     | (-) 30,000    | 30,000        |          | --            |
| <b>Equation</b>                  | <b>50,000</b> | <b>30,000</b> | <b>=</b> | <b>80,000</b> |
| (c) Salary Paid                  | (-) 5,000     | --            |          | (-) 5,000     |
| <b>Equation</b>                  | <b>45,000</b> | <b>30,000</b> | <b>=</b> | <b>75,000</b> |

34.

Journal entries in the books of Banu

| Date          | Particulars   | L.F | Debit Rs. | Credit Rs. |
|---------------|---|-----|-----------|------------|
| 2018<br>Sep 1 | Cash A/C<br>To Banu's Capital A/C<br>(Being Commenced Business with Cash) | Dr  | 90,000    | 90,000     |
| Sep 5         | Cash A/C<br>To Rent A/C<br>(Being rent received)                          | Dr  | 4,000     | 4,000      |
| Sep 12        | Table A/C   | Dr  | 6,000     |            |

|  |   |  |  |       |
|--|---|--|--|-------|
|  | To Cash A/C<br>(Being 6 Tables purchased from Gobu & Co , for cash) |  |  | 6,000 |
|--|---|--|--|-------|

**Cash Book of Banu**

| Dr            |                |     |            | Cr             |                |      |            |
|---------------|----------------|-----|------------|----------------|----------------|------|------------|
| Date          | Receipts       | J.F | Amount Rs. | Date           | Payments       | J.F. | Amount Rs. |
| 2018<br>Sep 1 | To Capital A/C |     | 90,000     | 2017<br>Sep 12 | By Table A/C   |      | 6,000      |
| 5             | To Rent A/C    |     | 4,000      | 30             | By Balance C/d |      | 88,000     |
|               |                |     | 94,000     |                |                |      | 94,000     |
| Oct 1         | To Balance B/d |     | 88,000     |                |                |      |            |

35. **Trial Balance**

| Sl.No | Name of Account | L.F. | Debit Balance Rs. | Credit Balance Rs. |
|-------|-----------------|------|-------------------|--------------------|
| 1)    | Purchase        |      | 1,00,000          | --                 |
| 2)    | Bank Loan       |      | --                | 75,000             |
| 3)    | Debtors         |      | 1,50,000          | --                 |
| 4)    | Stock           |      | 35,000            | --                 |
| 5)    | Sales           |      | --                | 1,50,000           |
| 6)    | Creditors       |      | --                | 50,000             |
| 7)    | Cash            |      | 90,000            | --                 |
| 8)    | Capital         |      | --                | 1,00,000           |
| TOTAL |                 |      | 3,75,000          | 3,75,000           |

36. **Sales Book of Gagan & Sons**

| Date          | Particulars   | Invoice No. | L.F | Amount Rs.       |          |
|---------------|---|-------------|-----|------------------|----------|
|               |   |             |     | Details          | Total    |
| 2017<br>May 2 | <u>Karan &amp; Co.</u><br>Towels (100 x 280)<br>Shirtings (200 x 270) |             |     | 28,000<br>54,000 | 82,000   |
| May 5         | <u>Veeran &amp; Sons</u><br>Readymade Dress (15 x 1500)               |             |     |                  | 22,500   |
| May 16        | <u>Jain &amp; Sons</u><br>Bankels (50 x 240)                          |             |     |                  | 12,000   |
|               | Sales A/C Cr  |             |     |                  | 1,16,500 |

37. **Cash Book of Pandivan for the month of June 2017**

| Dr             |                   |     |            | Cr             |                 |      |            |
|----------------|-------------------|-----|------------|----------------|-----------------|------|------------|
| Date           | Receipts          | J.F | Amount Rs. | Date           | Payments        | J.F. | Amount Rs. |
| 2017<br>June 1 | To Capital A/C    |     | 50,000     | 2017<br>June 8 | By Rent A/C     |      | 4,000      |
| 14             | To Sales A/C      |     | 10,000     | 10             | By Printer A/C  |      | 7,500      |
| 17             | To Commission A/C |     | 6,000      | 11             | By Purchase A/C |      | 15,000     |
|                |                   |     |            | 30             | By Balance C/d  |      | 39,500     |
|                |                   |     | 66,000     |                |                 |      | 66,000     |
| July 1         | To Balance B/d    |     | 39,500     |                |                 |      |            |

38. **Difference Between Trade Discount and Cash Discount**

| No. | Basis of Distinction | Trade Discount  | Cash Discount  |
|-----|----------------------|---|--|
| 1   | Purpose              | To help the retailer to earn some profit              | To encourage prompt payment within a stipulated period         |
| 2   | Time When Allowed    | It is allowed on the purchase of goods                | It is allowed when payment is made within the specified period |
| 3   | Disclosure           | It is shown by way of deduction in the invoice itself | It is not shown in the invoice                                 |

39. Opening Journal entry in the books of Vinothini

| Date          | Particulars  | L.F | Debit Rs.                            | Credit Rs.         |
|---------------|--|-----|--------------------------------------|--------------------|
| 2018<br>Sep 1 | Cash A/C Dr<br>Stock A/C Dr<br>Debtors A/C (Rani) Dr<br>Machinery A/C Dr<br>To Creditors A/C (Vani)<br>To Capital A/C (Balancing Figure)<br>(Being Balances of assets and liabilities brought forward) |     | 40,000<br>50,000<br>20,000<br>40,000 | 10,000<br>1,40,000 |

40. Bank Reconciliation /statement as on 31<sup>st</sup> March 2018

| Particulars                              | Debit Rs. | Credit Rs. |
|--|-----------|------------|
| Debit Balance as per Bank Statement      |           | 2,500      |
| Less: Cheques deposited but not credited | 10,000    |            |
| Payment Through Net banking - omitted    | 2,000     | 12,000     |
| Balance As per Cash Book                 |           | 9,500      |

SECTION – IV

7 X 5 = 35

ANSWER ALL THE QUESTIONS

41. (a) Accounting – Equation:

| Transaction                     | Assets     |            |          |        |             | = | Liabilities |
|---------------------------------|------------|------------|----------|--------|-------------|---|-------------|
|                                 | Cash Rs.   | Stock Rs.  | Bank Rs. |        | Debtors Rs. |   |             |
| a) Commenced Business with cash | 40,000     | --         | --       |        | --          |   | 40,000      |
| Equation                        | 40,000     | --         | --       |        | --          | = | 40,000      |
| b) Opened Bank Account          | (-) 30,000 | --         | 30,000   |        | --          |   | --          |
| Equation                        | 10,000     | --         | 30,000   |        | --          | = | 40,000      |
| c) Purchased Furniture (Goods)  | (-) 20,000 | --         | --       | 20,000 | --          |   | --          |
| Equation                        | (-)10,000  | --         | 30,000   | 20,000 | --          | = | 40,000      |
| d) Goods Sold                   | (+) 15,000 | (-) 10,000 | --       | --     | --          |   | (+) 5,000   |
| Equation                        | 5,000      | (-) 10,000 | 30,000   | 20,000 | --          | = | 45,000      |
| e) Purchased Furniture          | --         | --         | (-) 500  |        | --          |   | (-) 500     |
| Equation                        | 5,000      | (-) 10,000 | 29,500   | 20,000 | --          | = | 44,500      |

[OR]

(b) Journal Entries

| Date          | Particulars   | L.F | Debit Rs. | Credit Rs. |
|---------------|---|-----|-----------|------------|
| 2015<br>Mar 1 | Cash A/C Dr<br>To Capital A/C<br>(Being Commenced Business with Cash) |     | 5,00,000  | 5,00,000   |
| Mar 3         | Purchase A/C Dr<br>To Cash A/C<br>(Being goods purchased)             |     | 50,000    | 50,000     |
| Mar 7         | Cartage A/C Dr<br>To Cash A/C<br>(Being cartage paid)                 |     | 1,500     | 1,500      |
| Mar 15        | Suresh A/C Dr<br>To Sales A/C<br>(Being sold goods to Suresh)         |     | 40,000    | 40,000     |
| Mar 20        | Computer A/C Dr<br>To Cash A/C<br>(Being computer purchased)          |     | 30,000    | 30,000     |

42. (a) Journal Entries in the books of Ganesan

| Date          | Particulars   | L.F | Debit Rs. | Credit Rs. |
|---------------|---|-----|-----------|------------|
| 2017<br>Oct 1 | Cash A/C Dr<br>To Capital A/C<br>(Being Commenced Business with Cash) |     | 25,000    | 25,000     |
| Oct 5         | Bank A/C Dr   |     | 12,500    |            |

|        |  |    |  |        |
|--------|--|----|--|--------|
|        | To Cash A/C<br>(Being Deposited into Bank)                                 |    |  | 12,500 |
| Oct 10 | Furniture A/C<br>To Bank A/C<br>(Being furniture purchased through cheque) | Dr |  | 2,000  |
| Oct 15 | Purchase A/C<br>To Cash A/C<br>(Being goods purchased)                     | Dr |  | 5,000  |
| Oct 19 | Vasu A/C<br>To Sales A/C<br>(Being Sold goods to Vasu)                     | Dr |  | 4,000  |
| Oct 22 | Drawing A/C<br>To Purchase A/C<br>(Being goods taken for personal use)     | Dr |  | 500    |

**Ledger in the books of Ganesan**

Dr.

**CASH A/C**

Cr.

| Date  | Particulars    | J.F | Rs. | Rs.    | Date   | Particulars     | J.F | Rs. | Rs.    |
|-------|----------------|-----|-----|--------|--------|-----------------|-----|-----|--------|
| 2017  |                |     |     |        | 2017   |                 |     |     |        |
| Oct 1 | To Capital A/C |     |     | 25,000 | Oct 5  | By Bank A/C     |     |     | 12,500 |
|       |                |     |     |        | Oct 15 | By Purchase A/C |     |     | 5,000  |
|       |                |     |     |        | Oct 31 | By Balance C/d  |     |     | 7,500  |
|       |                |     |     | 25,000 |        |                 |     |     | 25,000 |
| Nov 1 | To Balance B/d |     |     | 7,500  |        |                 |     |     |        |

Dr.

**CAPITAL A/C**

Cr.

| Date   | Particulars    | J.F | Rs. | Rs.    | Date  | Particulars    | J.F | Rs. | Rs.    |
|--------|----------------|-----|-----|--------|-------|----------------|-----|-----|--------|
| 2017   |                |     |     |        | 2017  |                |     |     |        |
| Oct 31 | To Balance C/d |     |     | 25,000 | Oct 1 | By Cash A/C    |     |     | 25,000 |
|        |                |     |     | 25,000 |       |                |     |     | 25,000 |
|        |                |     |     |        | Nov 1 | By Balance C/d |     |     | 25,000 |

Dr.

**BANK A/C**

Cr.

| Date  | Particulars    | J.F | Rs. | Rs.    | Date   | Particulars      | J.F | Rs. | Rs.    |
|-------|----------------|-----|-----|--------|--------|------------------|-----|-----|--------|
| 2017  |                |     |     |        | 2017   |                  |     |     |        |
| Oct 5 | To Cash A/C    |     |     | 12,500 | Oct 10 | By Furniture A/C |     |     | 2,000  |
|       |                |     |     |        | Oct 31 | Balance C/d      |     |     | 10,500 |
|       |                |     |     | 12,500 |        |                  |     |     | 12,500 |
| Nov 1 | To Balance B/d |     |     | 10,500 |        |                  |     |     |        |

Dr.

**FURNITURE A/C**

Cr.

| Date   | Particulars    | J.F | Rs. | Rs.   | Date   | Particulars    | J.F | Rs. | Rs.   |
|--------|----------------|-----|-----|-------|--------|----------------|-----|-----|-------|
| 2017   |                |     |     |       | 2017   |                |     |     |       |
| Oct 10 | To Bank A/C    |     |     | 2,000 | Oct 31 | By Balance C/d |     |     | 2,000 |
|        |                |     |     | 2,000 |        |                |     |     | 2,000 |
| Nov 1  | To Balance B/d |     |     | 2,000 |        |                |     |     |       |

Dr.

**PURCHASE A/C**

Cr.

| Date   | Particulars    | J.F | Rs. | Rs.   | Date   | Particulars     | J.F | Rs. | Rs.   |
|--------|----------------|-----|-----|-------|--------|-----------------|-----|-----|-------|
| 2017   |                |     |     |       | 2017   |                 |     |     |       |
| Oct 15 | To Cash A/C    |     |     | 5,000 | Oct 22 | By Drawings A/C |     |     | 500   |
|        |                |     |     |       | Oct 31 | By Balance C/d  |     |     | 4,500 |
|        |                |     |     | 5,000 |        |                 |     |     | 5,000 |
| Nov 1  | To Balance B/d |     |     | 4,500 |        |                 |     |     |       |

Dr.

SALES A/C

Cr.

| Date   | Particulars    | J.F | Rs. | Rs.   | Date   | Particulars    | J.F | Rs. | Rs.   |
|--------|----------------|-----|-----|-------|--------|----------------|-----|-----|-------|
| 2017   |                |     |     |       | 2017   |                |     |     |       |
| Oct 31 | To Balance C/d |     |     | 4,000 | Oct 19 | By Vasu A/C    |     |     | 4,000 |
|        |                |     |     | 4,000 |        |                |     |     | 4,000 |
|        |                |     |     |       | Nov 1  | By Balance B/d |     |     | 4,000 |

Dr.

DRAWINGS A/C

Cr.

| Date   | Particulars     | J.F | Rs. | Rs. | Date   | Particulars    | J.F | Rs. | Rs. |
|--------|-----------------|-----|-----|-----|--------|----------------|-----|-----|-----|
| 2017   |                 |     |     |     | 2017   |                |     |     |     |
| Oct 22 | To Purchase A/C |     |     | 500 | Oct 31 | By Balance C/d |     |     | 500 |
|        |                 |     |     | 500 |        |                |     |     | 500 |
| Nov 1  | To Balance B/d  |     |     | 500 |        |                |     |     |     |

Dr.

VASU A/C

Cr.

| Date   | Particulars    | J.F | Rs. | Rs.   | Date   | Particulars    | J.F | Rs. | Rs.   |
|--------|----------------|-----|-----|-------|--------|----------------|-----|-----|-------|
| 2017   |                |     |     |       | 2017   |                |     |     |       |
| Oct 19 | To Sales A/C   |     |     | 4,000 | Oct 31 | By Balance C/d |     |     | 4,000 |
|        |                |     |     | 4,000 |        |                |     |     | 4,000 |
| Nov 1  | To Balance B/d |     |     | 4,000 |        |                |     |     |       |

IORI

(b)

Journal Entries in the books of Raja

| Date   | Particulars  | L.F      | Debit Rs.       | Credit Rs. |
|--------|--|----------|-----------------|------------|
| 2016   |  |          |                 |            |
| Jan 1  | Cash A/C<br>To Capital A/C<br>(Being Commenced Business with Cash)                     | Dr       | 3,00,000        | 3,00,000   |
| Jan 2  | Purchase A/C<br>To Rajiv A/C<br>(Being goods purchased on credit)                      | Dr       | 1,00,000        | 1,00,000   |
| Jan 3  | Bank A/C<br>To Cash A/C<br>(Being cash deposited into bank)                            | Dr       | 2,00,000        | 2,00,000   |
| Jan 20 | Cash A/C<br>To Bank A/C<br>(Being loan borrowed from bank)                             | Dr       | 1,00,000        | 1,00,000   |
| Jan 22 | Drawings A/C<br>To Bank A/C<br>(Being withdraw for cash from bank for personal use)    | Dr       | 800             | 800        |
| Jan 23 | Rajiv A/C<br>Discount A/C<br>To Bank A/C<br>(Being Rajiv full settlement through NEFT) | Dr<br>Dr | 99,000<br>1,000 | 1,00,000   |

43. (a)

TRIAL BALANCE OF ARJUN AS ON 31<sup>ST</sup> MARCH 2018

| Sl.No | Name of Account   | L.F. | Debit Balance Rs. | Credit Balance Rs. |
|-------|-------------------|------|-------------------|--------------------|
| 1)    | Cash at Bank      |      | 12,500            | --                 |
| 2)    | Opening Stock     |      | 25,000            | --                 |
| 3)    | Insurance         |      | 1,500             | --                 |
| 4)    | Purchases         |      | 45,000            | --                 |
| 5)    | Wages             |      | 1,750             | --                 |
| 6)    | Discount Received |      | --                | 1,675              |
| 7)    | Postage           |      | 425               | --                 |
| 8)    | Bills Payable     |      | --                | 5,600              |
| 9)    | Capital           |      | --                | 20,000             |
| 10)   | Sales             |      | --                | 58,900             |
| TOTAL |                   |      | 86,175            | 86,175             |

IORI

(b)

Ledger

Dr.

CASH A/C

Cr.

| Date   | Particulars    | L.F | Rs. | Rs.    | Date    | Particulars    | L.F | Rs. | Rs.    |
|--------|----------------|-----|-----|--------|---------|----------------|-----|-----|--------|
| 2017   |                |     |     |        | 2017    |                |     |     |        |
| June 1 | To Capital A/C |     |     | 50,000 | June 15 | By Purchase AC |     |     | 4,000  |
| June 6 | To Sales A/C   |     |     | 8,000  | June 30 | By Balance C/d |     |     | 54,000 |
|        |                |     |     | 58,000 |         |                |     |     | 58,000 |
| July 1 | To Balance B/d |     |     | 54,000 |         |                |     |     |        |

Dr.

CAPITAL A/C

Cr.

| Date    | Particulars    | J.F | Rs. | Rs.    | Date   | Particulars    | J.F | Rs. | Rs.    |
|---------|----------------|-----|-----|--------|--------|----------------|-----|-----|--------|
| 2017    |                |     |     |        | 2017   |                |     |     |        |
| June 30 | To Balance C/d |     |     | 50,000 | June 1 | By Cash A/C    |     |     | 50,000 |
|         |                |     |     | 50,000 | Jul 1  | By Balance C/d |     |     | 50,000 |
|         |                |     |     |        |        |                |     |     | 50,000 |

Dr.

SALES A/C

Cr.

| Date    | Particulars    | J.F | Rs. | Rs.    | Date   | Particulars    | J.F | Rs. | Rs.    |
|---------|----------------|-----|-----|--------|--------|----------------|-----|-----|--------|
| 2017    |                |     |     |        | 2017   |                |     |     |        |
| June 30 | To Balance C/d |     |     | 17,000 | June 6 | By Cash A/C    |     |     | 8,000  |
|         |                |     |     | 17,000 | June 8 | By Devi A/C    |     |     | 9,000  |
|         |                |     |     |        | July 1 | By Balance B/d |     |     | 17,000 |
|         |                |     |     |        |        |                |     |     | 17,000 |

Dr.

DEVI A/C

Cr.

| Date   | Particulars    | J.F | Rs. | Rs.   | Date    | Particulars    | J.F | Rs. | Rs.   |
|--------|----------------|-----|-----|-------|---------|----------------|-----|-----|-------|
| 2017   |                |     |     |       | 2017    |                |     |     |       |
| June 8 | To Devi A/C    |     |     | 9,000 | June 30 | By Balance C/d |     |     | 9,000 |
|        |                |     |     | 9,000 |         |                |     |     | 9,000 |
| July 1 | To Balance B/d |     |     | 9,000 |         |                |     |     |       |

Dr.

PURCHASE A/C

Cr.

| Date    | Particulars    | J.F | Rs. | Rs.   | Date    | Particulars    | J.F | Rs. | Rs.   |
|---------|----------------|-----|-----|-------|---------|----------------|-----|-----|-------|
| 2017    |                |     |     |       | 2017    |                |     |     |       |
| June 15 | To Cash A/C    |     |     | 4,000 | June 30 | By Balance C/d |     |     | 9,000 |
| June 20 | To Shanthi A/C |     |     | 5,000 |         |                |     |     | 9,000 |
|         |                |     |     | 9,000 |         |                |     |     |       |
| July 1  | To Balance B/d |     |     | 9,000 |         |                |     |     |       |

Dr.

SHANTHI A/C

Cr.

| Date    | Particulars    | J.F | Rs. | Rs.   | Date    | Particulars     | J.F | Rs. | Rs.   |
|---------|----------------|-----|-----|-------|---------|-----------------|-----|-----|-------|
| 2017    |                |     |     |       | 2017    |                 |     |     |       |
| June 30 | To Balance C/d |     |     | 5,000 | June 20 | By Purchase A/C |     |     | 5,000 |
|         |                |     |     | 5,000 | July 1  | By Balance B/d  |     |     | 5,000 |
|         |                |     |     |       |         |                 |     |     | 5,000 |

44. (a)

Sales Book of Ponni & Co.,

| Date  | Particulars         | Invoice No. | L.F | Amount  |        |
|-------|---------------------|-------------|-----|---------|--------|
|       |                     |             |     | Rs.     |        |
|       |                     |             |     | Details | Total  |
| 2017  |                     |             |     |         |        |
| Aug 1 | Sold to Senthil     | 68          |     |         | 20,500 |
| Aug 4 | Sold to Madhavan    | 74          |     |         | 12,800 |
| Aug 7 | Sold to Kanagasabai | 78          |     |         | 7,500  |
|       | Sales A/C           | Cr          |     |         | 40,800 |

Sales Return Book of Ponni & Co.,

| Date           | Particulars        | L.F. | Credit Note No. | Amount Rs. |       | Remarks          |
|----------------|--------------------|------|-----------------|------------|-------|------------------|
|                |                    |      |                 | Details    | Total |                  |
| 2017<br>Aug 15 | Return by Senthil  |      | 7               |            | 1,500 | Cash is not paid |
| Aug 25         | Return by Madhavan |      | 11              |            | 1,800 | Cash is not paid |
|                | Sales Return A/C   | Dr   |                 |            | 2,300 |                  |

[OR]

(b) Purchase of Sudha Sri Electric Company

| Date          | Particulars  | Invoice No. | L.F. | Amount Rs.       |        |
|---------------|--|-------------|------|------------------|--------|
|               |  |             |      | Details          | Total  |
| 2017<br>Aug 5 | <u>Karthick Electric Company</u><br>Electronic Box (10x2,500)<br>Electronic Stoves (5 x 2,000) |             |      | 25,000<br>10,000 | 35,000 |
| Aug 19        | <u>Khaitan Electric Company</u><br>Electronic Heaters (3x6,000)                                |             |      |                  | 18,000 |
| Aug 25        | <u>Polar Electric Company</u><br>Fans (10 x 2,000)   |             |      |                  | 20,000 |
|               | Purchase A/C   | Dr          |      |                  | 73,000 |

45. a) Cash Book with Discount and Cash Column of Ahamed's

Dr.

Cr.

| Date   | Particulars    | L.F. | Amount Rs. |        | Date   | Particulars     | L.F. | Amount Rs. |        |
|--------|----------------|------|------------|--------|--------|-----------------|------|------------|--------|
|        |                |      | Discount   | Cash   |        |                 |      | Discount   | Cash   |
| 2017   |                |      |            |        | 2017   |                 |      |            |        |
| Oct 1  | To Balance B/d |      |            | 37,500 | Oct 7  | By Velan A/C    |      | 150        | 15,850 |
| Oct 3  | To Sales A/C   |      |            | 33,000 | Oct 16 | By Drawings A/C |      |            | 4,800  |
| Oct 25 | To Perumal A/c |      | 200        | 19,000 | Oct 22 | By Bank A/C     |      |            | 22,700 |
|        |                |      |            |        | Oct 31 | By Balance C/d  |      |            | 46,150 |
|        |                |      | 200        | 89,500 |        |                 |      | 150        | 89,500 |
| Nov 1  | To Balance B/d |      |            | 46,150 |        |                 |      |            |        |

[OR]

Dr.

Cr.

| Date   | Particulars     | L.F. | Amount Rs. |        |        | Date   | Particulars     | L.F. | Amount Rs. |        |        |
|--------|-----------------|------|------------|--------|--------|--------|-----------------|------|------------|--------|--------|
|        |                 |      | Discount   | Cash   | Bank   |        |                 |      | Discount   | Cash   | Bank   |
| 2017   |                 |      |            |        |        | 2017   |                 |      |            |        |        |
| Jan 1  | To Balance B/d  |      |            | 25,000 | 75,000 | Jan 2  | By Bank A/C     | C    |            | 5,000  |        |
| Jan 2  | To Cash A/C     | C    |            |        | 5,000  | Jan 5  | By Purchase A/C |      |            | 5,000  |        |
| Jan 10 | To Manickam A/c |      | 200        | 9,800  |        | Jan 17 | By Janaki A/C   |      |            |        | 14,500 |
| Jan 15 | To Sales A/C    |      |            | 8,000  |        | Jan 31 | By Balance C/d  |      |            | 35,800 | 65,500 |
|        |                 |      |            |        |        |        |                 |      |            |        |        |
|        |                 |      | 200        | 42,800 | 80,000 |        |                 |      |            | 45,800 | 80,000 |
| Feb 1  | To Balance B/d  |      |            | 35,800 | 65,500 |        |                 |      |            |        |        |



Analytical Petty Cash Book

Dr.

Cr.

| Receipts Rs. | CBFN | Date           | Particulars                  | VN | Total Payment Rs. | Printing and stationary Rs. | Conveyance Rs. | Wages Rs. | Postage Rs. | Sunrises Rs. | L.F |
|--------------|------|----------------|------------------------------|----|-------------------|-----------------------------|----------------|-----------|-------------|--------------|-----|
| 2,000        |      | 2007<br>July 1 | To Cash                      |    |                   |                             |                |           |             |              |     |
|              |      | 07             | By Writing pads and register |    | 100               | 100                         |                |           |             |              |     |
|              |      | 08             | By White papers              |    | 50                | 50                          |                |           |             |              |     |
|              |      | 10             | By Auto charge               |    | 200               |                             | 200            |           |             |              |     |
|              |      | 15             | By wages                     |    | 300               |                             |                | 300       |             |              |     |
|              |      | 18             | By Postal charge             |    | 100               |                             |                |           | 100         |              |     |
|              |      | 21             | By stationery                |    | 450               | 450                         |                |           |             |              |     |
|              |      | 23             | By Tea expenses              |    | 60                |                             |                |           |             | 60           |     |
|              |      |                |                              |    | 1,260             | 600                         | 200            | 300       | 100         | 60           |     |
| 2000         |      |                |                              |    |                   |                             |                |           |             |              |     |
| 740          |      | 31             | By Balance c/d               |    | 740               |                             |                |           |             |              |     |
| 1260         |      |                |                              |    | 2000              |                             |                |           |             |              |     |
|              |      | Aug 01         | To Balance b/d               |    |                   |                             |                |           |             |              |     |
|              |      |                | To Cash                      |    |                   |                             |                |           |             |              |     |

[OR]

(B)

Bank Reconciliation /statement as on 31<sup>st</sup> December 2016

| Particulars                           | Debit Rs. | Credit Rs. |
|---------------------------------------|-----------|------------|
| Balance as per Cass Book              |           | 7,130      |
| Add: Direct Deposit by a customer     |           | 800        |
|                                       |           | 7,930      |
| Less : Cheque deposited but not clear |           | 1,000      |
| Balance as per bank statement         |           | 6,930      |

47) a)

**Journal in the books of Sundhar**

| Date          | Particulars   | L.F | Debit Rs. | Credit Rs. |
|---------------|---|-----|-----------|------------|
| 2017<br>Dec 1 | Cash A/C Dr<br>To Capital A/C<br>(Being Commenced Business with Cash)                               |     | 2,00,000  | 2,00,000   |
| Dec 2         | Purchase A/C Dr<br>To X & Co , A/C<br>(Being goods purchased on credit)                             |     | 80,000    | 80,000     |
| Dec 4         | Bank A/C Dr<br>To Cash A/C<br>(Being opened account)  |     | 50,000    | 50,000     |
| Dec 5         | Bank A/C Dr<br>To Sales A/C<br>(Being goods sold and cash received from Naresh through net banking) |     | 5,000     | 5,000      |
| Dec 6         | Bank A/C Dr<br>To Sales A/C<br>(Being goods sold and cash received from Devi through Credit Card)   |     | 7,000     | 7,000      |
| Dec 7         | Ashish A/C Dr<br>To Sales A/C<br>(Being goods sold and cash received from Devi through              |     | 700       | 700        |
| Dec 8         | Cash A/C Dr<br>To Bank A/C<br>(Being goods sold and cash received from Devi through                 |     | 1,000     | 1,000      |

[OR]

(b)

**Bank Reconciliation /statement of kamatchi Traders on assam 31<sup>st</sup> March 2018**

| Particulars                      | Debit Rs. | Credit Rs. |
|----------------------------------|-----------|------------|
| Debit balance as per cash book   |           | 10,500     |
| Less: Cheque deposited into bank | 5,500     |            |
| Cheque issued and presented      | 7,000     |            |
| Bank charge                      | 200       | 12,700     |
| Balance as per cash book         |           | 2,200      |