



# परमाणु ऊर्जा शिक्षण संस्था

(परमाणु ऊर्जा विभाग का स्वायत्त निकाय, भारत सरकार)

## ATOMIC ENERGY EDUCATION SOCIETY

(An autonomous body under Department of Atomic Energy, Govt. of India)

### Worksheet (Module 2/2)

#### Subject – Accountancy

#### Class - XI

#### Ch – Rule of Debit & Credit

Q.1 Following accounts are being maintained in the books of Shri Ashok. Classify them into Personal, Real and Nominal Accounts:

- (i) Land and Building
- (ii) Excise Duty
- (iii) Creditors
- (iv) Capital
- (v) Motor Vehicles
- (vi) Goodwill
- (vii) Investments
- (viii) Salary
- (ix) Debtors
- (x) Bad Debts
- (xi) Depreciation
- (xii) Wages
- (xiii) Repairs
- (xiv) Ramesh, a debtor
- (xv) Interest Received
- (xvi) Bank Overdraft
- (xvii) Purchase Returns
- (xviii) Drawings
- (xix) Freight
- (xx) Return Inwards.

Answers:

Personal	Real	Nominal
(iii) Creditors (iv) Capital (ix) Debtors (xiv) Ramesh, a debtor (xvi) Bank Overdraft (xviii) Drawings	(i) Land and Building (v) Motor Vehicles (vi) Goodwill (vii) Investments	(ii) Excise Duty (viii) Salary (x) Bad Debts (xi) Depreciation (xii) Wages (xiii) Repairs (xv) Interest Received (xvii) Purchase Returns (xix) Freight (xx) Return Inwards

**Q.2 Classify the following into Assets, Liabilities, Capital, Expenses and Revenue:**

- (i) Land
- (ii) Investments
- (iii) Building
- (iv) Interest Received
- (v) Salary
- (vi) Bank Overdraft
- (vii) Debtors
- (viii) Creditors
- (ix) Bad Debts
- (x) Capital
- (xi) Depreciation
- (xii) Motor Vehicles
- (xiii) Freight
- (xiv) Wages
- (xv) Goodwill
- (xvi) Repairs

**Answers:**

<b>Assets</b>	<b>Liabilities</b>	<b>Capital</b>	<b>Expenses</b>	<b>Revenue</b>
(i) Land (ii) Investments (iii) Building (vii) Debtors (xii) Motor Vehicles (xv) Goodwill	(vi) Bank Overdraft (viii) Creditors	(x) Capital	(v) Salary (ix) Bad Debts (xi) Depreciation (xiii) Freight (xiv) Wages (xvi) Repairs	(iv) Interest Received