



## Worksheet (Module 1/2)

Subject – Accountancy

Class - XI

Ch – Journal

1. Journalise the following transactions in the books of Himanshu:

2017

Dec.01 Business started with cash 75,000

Dec.07 Purchased goods for cash 10,000

Dec.09 Sold goods to Swati 5,000

Dec.12 Purchased furniture 3,000

Dec.18 Cash received from Swati In full settlement 4,000

Dec.25 Paid rent 1,000

Dec.30 Paid salary 1,500

2. Enter the following Transactions in the Journal of Mudit :

2017

Jan.01 Commenced business with cash 1,75,000 & Building 1,00,000

Jan.02 Goods purchased for cash 75,000

Jan.03 Sold goods to Ramesh 30,000

Jan.04 Paid wages 500

Jan.06 Sold goods for cash 10,000

Jan.10 Paid for trade expenses 700

Jan.12 Cash received from Ramesh 29,500 Discount allowed 500

Jan.14 Goods purchased for Sudhir 27,000

Jan.18 Cartage paid 1,000

Jan.20 Drew cash for personal use 5,000

Jan.22 Goods use for house hold 2,000

Jan.25 Cash paid to Sudhir 26,700 Discount allowed 300