

AEES

Accountancy

CLASS 11

Special purpose book work sheet 1/2

1. Which balance of the bank column in the cash book signifies bank overdraft?
2. Mention two transactions which are recorded in journal proper.
3. Is it correct to say, sales book is a record prepared from invoices issued to customers?
4. In which book of original entry, a discount of Rs. 50 offered for an early payment of cash of Rs. 1,050 be recorded?
5. Described the advantages of sub-dividing the journal?
6. Prepare the purchases return book in the book of Abdulla Stores from the following transactions:

2013	
Mar 10	Returned to Rizwan & Sons
	1 Orient fan 36" @ Rs. 1,250
	Trade discount 10%
Mar 25	Returned to Ram & Co
	1 dozen lamp-holders @ Rs. 200 per dozen
Mar 27	Returned to Prem & Co
	4 fancy light @ Rs. 50 each
	The light was purchased in cash

7. Prepare Simple Cash Book from the following transactions of Simarn, Delhi-

2018		Rs.	2018		Rs.
1/3	Ms. Simran Commenced business with cash	65,000	17/3	Paid for miscellaneous expenses	450
3/3	Bought goods for cash, CGST and SGST Paid @ 6% each	6,850	19/3	Received cash from Mr. Trilok Chand	4,850
4/3	Paid cash to Mr. Mohan	950	22/3	Purchased goods, CGST and SGST paid @ 6% each	2,500
6/3	Deposited in Bank	40,000	22/3	Paid Salary	4,000
6/3	Paid for office furniture in cash, CGST and SGST Paid @ 6% each	4,650	25/3	Paid rent, CGST and SGST paid @ 6% each	900
9/3	Sold goods for cash charge CGST and SGST @ 6% each	30,000	28/3	Paid electricity bill	350
12/3	Paid wages in cash	1,200	29/3	Paid for advertising, CGST and SGST paid @ 6% each	400
13/3	Paid for Stationery, CGST and SGST paid @ 6% each	400	31/3	Paid into Bank	25,000
15/3	Sold goods for cash, charged CGST and SGST @ 6% each	25,000			

8. What do you understand by balancing of account?
9. What is petty cash book? Write the advantages of petty cash book?
10. What is difference between trade discount and cash discount?
11. Enter the following transactions in an Analytical petty cash book under the Imprest system for the month of February 2011.

2011

Feb.

- 1 Received cheque from Head Cashier Rs 2700.
- 4 Purchased pencils for Rs 45, inkpot Rs 25 and papers Rs 55.
- 6 Paid for repairs Rs 190.
- 10 Paid Taxi fare to Manager Rs 168.
- 13 Paid subscription for newspaper Rs 212.
- 17 Paid for refreshments to customers Rs 175.
- 19 Paid for Ranjeet in settlement of his account Rs 230.
- 21 Paid wages to casual labour Rs 220.
- 24 Paid electricity bill Rs 525.
- 26 Paid for carriage Rs 105.
- 27 Purchase a wooden chair for Rs 275.