



SHAH
EDUCATIONAL ACADEMY
Bandra West | Vile Parle West

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F.Y.J.C.

Journal & Subsidiary Book

(Work Sheet)

Q.1. Record the following transactions in the appropriate subsidiary books of Sri Krishna

- 01-09-16 Received invoice No. 1235 from Kanti for goods purchased for ₹ 5,000
03-09-16 Issued invoice No. 227 to Manasi for sale of goods for ₹ 7,000
08-09-16 Issued debit note. 15 to Kanti for return of goods for ₹ 500
10-09-16 Issued Credit note no. 905 to Mansi for ₹ 350
15-09-16 Bought goods from Mayur for ₹ 3,500 at 8% T.D. and received their invoice no 122.
20-09-16 Sold goods to Sarika for ₹ 1,500 at 7% T.D. and issued invoice no 228.
22-09-16 Sold goods to Sweta and issued credit memo for ₹ 700.
24-09-16 Purchased computer for ₹ 40,000 from M/s Click computers vide their invoice no. 25
27-09-16 Received debit note form Sarika for ₹ 93 (net) and in return we issued a credit note no. 906
28-09-16 Recived cash memo no. 111 from Kavita for purchase of goods of ₹ 1,200
29-09-16 Bought from Tanvi goods of ₹ 1,200 at 10% T.D. and received invoice no. 38 for ₹ 1,080.

Q.2. Journalise the following transactions in the books of Mr. Thadani.

- July 2018 1. Commenced business with ₹ 50,000, Goods ₹ 40,000 and Laptop ₹ 45,000.
3 Deposited in Dena Bank ₹ 20,000
5 Purchases goods from Manish ₹ 25,000 less 5% Trade discount and paid him by cheque.
9 Returned goods to Manish ₹ 800 as they were defective.
12 Goods costing ₹ 1,000 distributed as free samples.
14 Bought goods of ₹ 20,000 from Roshni at 5% trade discount
16 Sold half the goods purchased from Roshni to Reema at 20% profit on cost
19 Purchased Machinery for cash ₹ 15,000 and paid ₹ 500 wages for the installation of Machinery
21 Sold goods to Rajesh ₹10,000 at 10% Trade discount and received half the amount in cash 5% cash discount allowed.
24 Withdrew from Bank for office use ₹ 4,500 and personal use ₹ 1,500
28 Uninsured goods worth ₹ 900 destroyed by fire
30 Paid Income Tax ₹ 1,200.

Q.3. Prepare the following Ledger Accounts:

1. Cash A/c
2. Laptop A/c

Q.4. Enter the following transactions of M/s Ram in purchased book, Sales book, Purchase Return Book, Sales Return Book.

October, 2017

- 1 Sold goods to Janki ₹ 30,000 at 10% T.D.
- 4 Purchased goods from Hariom Traders ₹ 44,000 @ 5% T.D.
- 7 Cash purchases ₹ 16,000
- 9 Janki returned goods worth ₹ 1,500 (Gross)
- 11 Issued a debit note to Harion Traders ₹ 4,180
- 13 Purchased a computer from M/s Electronics ₹ 12,000
- 16 Sold goods to M/s Jeevanial ₹ 20,000 @ 10% T.D. and 5% CD. He paid ½ the amount immediately
- 17 Placed a order for goods with Ravi Traders ₹ 26,000
- 20 Ravi traders invoiced goods to us worth ₹ 20,000
- 24 Invoiced goods to M/s Patel Brothers ₹ 32,000 @ 10% T.D.
- 26 Patel Brother issued us a debit note ₹ 2,100
- 28 Half the goods purchased from Ravi were sold to Dhriaj at 25% profit.
- 30 Diraj returned goods worth ₹ 3,000 the same were returned to Ravi.

Prepare the following ledger accounts:

1. Purchase Account
2. Sales Account
3. Janki Account

Q.5. Enter the following transaction in the books of Ronak in Purchase Book, Sales Book, Purchased Return Book & Sales Return Book for the month December, 2014.

December, 2014

- 1 Sold goods to Karan Stores ₹ 25,000 at 5% Trade Discount
- 3 Manthan invoiced goods to us as per our order placed on 28th November, 2014 ₹ 26,000
- 4 Karan stores returned goods to us as they were damaged in transit ₹ 3,000 (Gross)
- 6 Returned goods to Manthan Rs, 6,000 as they were defective.
- 9 Sold goods worth ₹ 44,300 to Nehal at 10% Trade Discount
- 11 Cash purchases from Paresh Trades ₹ 15,450 and they allowed a Trade discount of ₹ 250.
- 13 Nehal returned goods of ₹ 1,300 (Gross) as they were damaged.
- 20 Amber stores supplied goods worth ₹ 16,000.
