



ACCOUNTANCY OF CLASS XI CHAPTER-10 SUBSIDIARY BOOKS

Q.1. Mention four transactions which are recorded in journal proper.

Q.2. What are the advantages of sub division of journal?

Q.3. Prepare sales book and purchase book from the following particulars:

2012

Jan 1 Bought from M/s Rajinder and Co. 40 carpets @ ₹ 800 each.

Jan 8 Sold to M/s Jairam 10 carpets @ ₹ 700 each

Jan 15 Purchased from M/s Penu Lal 20 carpets @ 750 each

Jan 18 Bought from M/s Dilshad 5 carpets @ 500 each

Jan 20 Sold for cash 12 carpets at ₹ 700 each.

Jan 30 Bought for cash 3 carpets at ₹ 200 each

Jan 31 Sold to M/s Farhan & Co., 6 carpets @ 1200 each

Q.4. The following are the transactions of M/s Karan and Sons/Make out their sales book 2010

April 1 Sold to M/s Gupta & Verma on credit:

30 shirts @ ₹ 150 each

20 trousers @ 300 each

Less Trade discount @ 10%

April 4 Sold old furniture to M/s Sehgal & Co. on credit ₹ 2500.



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April 5 Sold 50 shirts for cash to M/s Sharma & Co. ₹ 150 each

April 7 Sold on credit to M/s Mathur & Sood :

10 shirts @ 175 each

10 trousers @ 350 each

Less Trade discount @ 20%

5. Enter the following transactions of a dealer in electric goods in appropriate subsidiary book:

	2012	₹
Jan 1	Cash in hand ₹ 12500; bank overdraft ₹ 38000, stock ₹ 360000, furniture ₹ 225000, Abhishek(Dr) ₹ 20000, Bhawna(Dr) ₹ 30000, Charan (Dr) ₹ 52000, Dinesh (Cr) ₹ 15000, Ekansh(Cr) ₹ 25000.	
Jan 3	Purchase goods from Raghuvansh & Co: 70 electric kettles @ ₹ 300 each 40 electronic irons @ ₹ 500 each 20% trade discount	
Jan 5	Withdrew from bank	20000
Jan 6	Acceptance received from Abhishek at one month for the amount due from him	
Jan 10	Purchased a computer from M/s Gurukripa	



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	on credit for office use	40000
Jan 12	Returned 10 electric kettles to Raghuvansh & Co.	
Jan 14	Paid Raghuvansh by cheque balance due to him	
Jan 15	Paid to Gurusharan Bros ₹ 30000 in cash and the balance by cheque.	
Jan 16	Paid wages in cash	500
Jan 20	Purchased from Dinesh 10 Washing Machines @ ₹ 16000 each 4 Vacuum Cleaner @ 6000 each 15% trade discount	
Jan 22	Sold to Charan 200 electric shaver @ ₹ 500 each 400 toasters @ ₹ 500 each 450 heaters @ ₹ 300 each 15% trade discount	
Jan 24	Received from Charan a cheque in full settlement of his account. This cheque is paid into bank.	4,00,000
Jan 25	Acceptance given to Dinesh for 30 days	1,50,000



Jan 25	Cheque issued to Dinesh full settlement of his account	21000
Jan 25	Sold for cash 20 electric irons	9000
Jan 27	Deposited into bank	5000
Jan 30	Paid staff salaries by cheque	15000
Jan 30	Bank charges incidental charges ₹ 50 and charges interest ₹ 1200	

Q.6. Prepare Sales Book and Purchase Book of M/s DeenDayal from the following transactions:

2013

Jan 7 Purchased from Arora & Co. Nai Sarak

10 chairs @ 200 each

1 table for ₹ 600

Trade discount 10%

Jan 10 Sold to sudha Furniture Co. Agra

1 Almirah @ 2000

Less Trade discount 15%

Jan 12 Sold to Meera Mart for cash

10 tables @ 1000 each

Jan 15 Purchased from Hira Lal & Sons for cash



15 chairs @180 each

Jan 18 Purchase from Fateh Chand & Co Delhi

5 chairs @ 180 each

Jan 25 Sold to Ravi Sharma, Delhi

2 dining tables @ ₹ 6000 each

Trade Discount 10%

7. Prepare Sales Return Book of Shiv Shankar from the following transactions and post them into ledger :

2013

March 10 Arti stores returned

1 dozen Havell's bulbs 60 W @ ₹ 200 dozen

Reason : Breakage due to bad packing

March 25 Mohan & Co returned :

1 polar fan 48" A.C. ₹ 1500

Reason : Being out of order

8. Prepare Purchase Book and Sales from the following particulars:

Jan. 1 Bought from M/s Pohumall and Co. 20 carpets at ₹ 750 each.

Jan. 8 Sold to M/s J copper, 5 carpets at ₹ 800 each.

Jan. 15 Purchased from M/s Persian Trading Co., 12 carpets at ₹ 1000 each.

Jan. 18 Bought from M/s Delhi Trading Co., 7 carpets at ₹ 500 each.

Jan. 20 Sold for cash, 11 carpets at ₹ 700 each.



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Jan. 30 Bought for cash, 3 carpets at ₹ 100 each.

Jan 31 Sold to M/s Ross & Co., 7 carpets at ₹ 1100 each.

9. From the following information necessary subsidiary books of M/s Ram

Stores :

2012

Feb 1	Goods sold to Surbhi	10000
Feb 4	Purchased from Poonam	4560
Feb 6	Sold to Manas	4200
Feb 7	Surbhi returned goods	1300
Feb 8	Returned to Poonam	560
Feb 10	Sold to Shreyas	6600
Feb 14	Purchased from Janak Raj	10500
Feb 18	Bought from Arup	8150
Feb 20	Return Inwards from Shreyas	800
Feb 24	Sold to kuldeep	11500
	Less Trade discount 10%	
Feb 25	Purchased goods from Sanjay	13500
	Trade discount 5%	
Feb 26	Sold to Vinod	9000
Feb 28	Return to Sanjay	1300
Feb 28	Return from Vinod	1200



10. On 1st April 2013 Umesh Narang commenced business with cash ₹ 50000. The following are his transactions for the month of April 2013. Record them in proper books, post them to the ledger

2013	Particulars	₹
April 1	Bought goods for cash	4500
April 2	Paid cash for printer	2500
April 5	Deposited into bank	15000
April 7	Sold to Sh Ram goods : Wheat ₹ 20000 Rice ₹ 5000	25000
April 14	Received from Janki ram cash	11000
April 15	Sold to janki Ram goods : Wheat ₹ 10000 Rice ₹ 5000	15000
April 18	Bought of Surinder goods: Wheat ₹ 15000 Rice ₹ 2000	17000
April 20	Drew cash from bank	7000
April 21	Paid to Surinder in full settlement	16500
April 22	Purchase from Ajay goods	5000
April 23	Cash sales	6500



April 25	Paid salary	2000
April 28	Paid rent	1500
April 30	Paid into bank	6000
April 31	Drew cash for personal use	1000

11. Following are the transactions of B Dasgupta for the month of June 2012:

(All cheques are paid into the bank on the day received)

June	Particulars	₹
1	Started business with cash	10000
	Deposited in bank	6000
2	Purchase goods of Janak Raj	1000
4	Sold goods to Rammurthy Less Trade Discount 10%	500
5	Goods returned to Janak Raj Paid by cheque ₹ 200 (disc allowed ₹ 25)	300
6	Goods returned to Rammurthy	200
6	Bought goods and paid by cheque	1500
8	Sold goods to v Mukherjee Trade discount 5%	1000
9	Bought goods from D Dey Less trade discount 5%	1500



9	Sold goods to Rammurthy	1200
9	Goods returned by V Mukherjee	300
10	Cash withdrawn by B Dasgupta for household expenses	200
11	Received from Rammurthy (discount allowed ₹ 40)	860
14	Cash sales	3300
	Sold goods to T Rana	2000
	Bought goods to D Seth	1200
17	Sold goods to V Mukherjee	1000
	Cash paid to D Seth (discount allowed ₹ 100)	900
20	Goods purchased from T Rana	600
	Cash received from T Rana (disc allowed 70)	1300
25	Cash deposited into bank	3500
	Goods returned to M Dey	400
28	Sold goods to T Rana	1500
	Goods taken by B Dasgupta for personal use	250
31	Paid wages	480
	T Rana became insolvent and 50 paise in the rupee realized from his estate	



12. From the followings, prepare the sales book.

2011	
Jan. 01	Goods sold to Harish Bros., vide Invoice No. 232, for ₹ 1,000 less trade discount @10%, and VAT is charged @ 10%
Jan. 07	Goods sold to Sita & Co. vide Cash Memo No. 321, less trade discount @ 5% and VAT is charged @10%.
Jan. 20	Sold to Mahesh and Sons vide Invoice No. 233, 20 Dozen Registers @₹ 50 per dozen less trade discount @20%, charged CST @10%. Freight and Packing charges were charged in the invoice ₹ 50 separately.
Jan. 30	Sold to Ramesh, New Delhi, vide Invoice No. 234 packets of HB Pencils @₹ 20 per packet less trade discount ₹ 20 and VAT charged @10%.

13. Prepare Return Inward Journal from the following transactions of M/s Bansal Electronics for November 2005.

Date	Details
04	M/s Gupta Trader returned the goods ₹ 1,500
10	Goods returned from M/s Harish Traders ₹ 800
18	M/s Rahul Traders returned the goods not as per special fications ₹ 1200



28	Goods returned from Sushil traders ₹ 1,000.
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14. Write up the Purchase and Sales Books from the following transactions and post their totals to the ledger.

Date	Details
1998 April 1	Purchased goods from Ram Prasad, Bombay 100 meters silk @ ₹ 4.50 per metre 75 meters velvet @ ₹ 8.00 per meter
April 10	Sold goods to Sita Ram, Ahmedabad 60 meters silk @ ₹ 5 per meter 50 meters @ ₹ 8.25 per meter
April 12	Sold to Radhey Sham, Delhi 30 metres silk @ ₹ 5.25 per meter 20 metres velvet @ ₹ 8.50 per meter.
April 18	Roop narain & sons purchased from us 10 meters silk @ ₹ 6 per meter 5 meters velvet @ ₹ 8.75 per meter
April 20	Purchased goods from Hari Ram & sons, Delhi 50 pieces prints @ ₹ 13 per piece 80 pieces calico @ ₹ 6.50 per piece



April 22	Purchased from Man Mohan Lal, Varanasi Shirting cloth ₹ 1,000 Sarees ₹ 6,000
April 23	Sold to Brij Mohan & Sons, Mathura Shirting cloth ₹ 700 Sarees ₹ 2500
April 28	Shri Ram & Bros Hapur Sold to us Long cloth 10 piece @ ₹ 102 per piece Dhoties 100 pairs @ ₹ 25 per pair

15. Prepare a purchase return(journal) book from the following transactions for January 2006.

Date	Details
05	Returned goods to M/s Kartik Traders ₹ 1,200
10	Goods returned to Sahil Pvt Ltd ₹ 2,500
17	Goods returned to M/s Kohinoor Traders for list price ₹ 2,000 less 10% trade discount.
28	Return outwards to M/s Handa traders ₹ 550.