



**Date:06/11/23**  
**GRADE: XI**

**MONTHLY TEST -02 (2023-24)**  
**ACCOUNTANCY [055]**

**Max marks: 20**  
**Time: 50 Minutes**

General Instructions:

1. There are 8 questions in the question paper. All questions are compulsory.

| Qn. No |  | Marks allocated |
|--------|--|-----------------|
| 1      | Sold goods to Shashi & Sons, vide cash memo no 2415; 6 sofa sets @ ₹15,000 each, less trade discount 10%. Transaction will be recorded in:<br>(a) Sales book<br>(b) Purchases book<br>(c) Cash book<br>(d) Journal proper  | 1               |
| 2      | Goods sold to Mr. X for ₹10,000 on 1.3.18. If payment is made within next seven days, cash discount allowed @5%. ₹ _____ is received from Mr. X, if the payment is made on 3.3.18.<br>(a) ₹9,000<br>(b) ₹10,000<br>(c) ₹9,500<br>(d) ₹9,800  | 1               |
| 3      | Purchase book is used to record:<br>(a) Cash purchase of goods<br>(b) Credit purchases of goods<br>(c) Credit purchase of assets<br>(d) Cash purchase of assets  | 1               |
| 4      | A cheque received and deposited on same day will be recorded in cash book in:<br>(a) Cash column on debit side<br>(b) Cash column on credit side<br>(c) Bank column on debit side<br>(d) Bank column on credit side  | 1               |
| 5      | Prepare Petty cash book from the following transactions. The Imprest amount is ₹ 2,000.<br>2023<br>Jan. 01. Paid cartage ₹150<br>Jan. 02. STD charges ₹140<br>Jan. 02. Bus fare ₹120<br>Jan. 03. Postage ₹100<br>" Refreshment for employees ₹80<br>Jan. 06. Courier charges ₹130<br>Jan. 08. Refreshment of customer ₹150<br>Jan. 10. Cartage ₹50<br>Jan. 15. Taxi fare to manager ₹270<br>Jan. 18. Stationery ₹360<br>Jan. 20. Bus fare ₹100 | 3               |

| 6       | <p>Enter the following transactions in Sales (journal) book of M/s. Bansal Electronics of Sep. 2022:</p> <p>01 Sep. 2022 Sold to Amit Traders as per bill no. 4321:<br/> 20 Pocket Radio @ ₹ 70 per Radio, 2 T.V. sets, B &amp; W. (6") @ ₹ 800 per T.V.</p> <p>10 Sep. 2022 Sold to Arun Electronics as per bill no. 4351:<br/> 5 T.V. sets (20") B&amp;W @ ₹ 3,000 per T.V.<br/> 2 T.V. sets (21") Colour @ ₹ 4,800 per T.V.</p> <p>22 Sep. 2022 Sold to Handa Electronics as per bill no. 4399<br/> 10 Tape recorders @ ₹ 600 each<br/> 5 Walkman @ ₹ 300 each.</p>   | 3        |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |
|---------|--|----------|--|---|--------|--------------|--------|---|----------------|----------|--------|------------|-------|--------|------------|----------|--------|------------------------|----------|--------|--------------------------------|--------|--------|-----------|--------|--------|---------------------------------|--------|--------|-------------|--------|---|
| 7       | <p>Enter the following transactions in the Purchase Journal (Book) of M/s Rai Traders of July 2022:</p> <p>01 July 2022 Bought from Rahul Traders as per invoice No.20041<br/> 40 Registers @ ₹ 60 each<br/> 80 Gel Pens @ ₹ 15 each<br/> 50 Note books @ ₹ 20 each<br/> Trade discount 10%.</p> <p>15 July 2022 Bought from Global Stationers as per invoice No.1132:<br/> 40 Ink Pads @ ₹ 8 each<br/> 50 Files @ ₹ 10 each<br/> 20 Colour Books @ ₹ 20 each<br/> Trade Discount 5%</p> <p>23 July 2022 Purchased from Lamba Furniture as per invoice No. 3201:<br/> 2 Chairs @ ₹ 600 per chair<br/> 1 Table @ ₹ 1,000 per table</p> <p>25 July 2022. Bought from Mumbai Traders as per invoice No.1111:<br/> 10 Paper Rim @ ₹ 100 per rim<br/> 400 Drawing Sheets @ ₹ 3 each<br/> 20 Packets waters colour @ ₹ 40 per packet</p>   | 4        |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |
| 8       | <p>Prepare Double column Cash Book with Cash and Bank Columns from following information.</p> <table border="1" data-bbox="197 1480 1177 1910"> <thead> <tr> <th data-bbox="197 1480 416 1518">2023</th> <th data-bbox="416 1480 987 1518"></th> <th data-bbox="987 1480 1177 1518">₹</th> </tr> </thead> <tbody> <tr> <td data-bbox="197 1518 416 1556">Feb 01</td> <td data-bbox="416 1518 987 1556">Cash in Hand</td> <td data-bbox="987 1518 1177 1556">30,000</td> </tr> <tr> <td data-bbox="197 1556 416 1594">"</td> <td data-bbox="416 1556 987 1594">Bank Overdraft</td> <td data-bbox="987 1556 1177 1594">1,40,000</td> </tr> <tr> <td data-bbox="197 1594 416 1632">Feb 06</td> <td data-bbox="416 1594 987 1632">Paid wages</td> <td data-bbox="987 1594 1177 1632">8,000</td> </tr> <tr> <td data-bbox="197 1632 416 1671">Feb 07</td> <td data-bbox="416 1632 987 1671">Cash Sales</td> <td data-bbox="987 1632 1177 1671">2,80,000</td> </tr> <tr> <td data-bbox="197 1671 416 1709">Feb 10</td> <td data-bbox="416 1671 987 1709">Cash deposited in Bank</td> <td data-bbox="987 1671 1177 1709">1,60,000</td> </tr> <tr> <td data-bbox="197 1709 416 1747">Feb 15</td> <td data-bbox="416 1709 987 1747">Goods purchased against Cheque</td> <td data-bbox="987 1709 1177 1747">80,000</td> </tr> <tr> <td data-bbox="197 1747 416 1785">Feb 20</td> <td data-bbox="416 1747 987 1785">Paid Rent</td> <td data-bbox="987 1747 1177 1785">20,000</td> </tr> <tr> <td data-bbox="197 1785 416 1823">Feb 25</td> <td data-bbox="416 1785 987 1823">Drew from bank for personal use</td> <td data-bbox="987 1785 1177 1823">16,000</td> </tr> <tr> <td data-bbox="197 1823 416 1861">Feb 27</td> <td data-bbox="416 1823 987 1861">Salary paid</td> <td data-bbox="987 1823 1177 1861">40,000</td> </tr> </tbody> </table> | 2023     |  | ₹ | Feb 01 | Cash in Hand | 30,000 | " | Bank Overdraft | 1,40,000 | Feb 06 | Paid wages | 8,000 | Feb 07 | Cash Sales | 2,80,000 | Feb 10 | Cash deposited in Bank | 1,60,000 | Feb 15 | Goods purchased against Cheque | 80,000 | Feb 20 | Paid Rent | 20,000 | Feb 25 | Drew from bank for personal use | 16,000 | Feb 27 | Salary paid | 40,000 | 6 |
| 2023    |  | ₹        |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |
| Feb 01  | Cash in Hand   | 30,000   |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |
| "       | Bank Overdraft   | 1,40,000 |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |
| Feb 06  | Paid wages   | 8,000    |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |
| Feb 07  | Cash Sales   | 2,80,000 |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |
| Feb 10  | Cash deposited in Bank   | 1,60,000 |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |
| Feb 15  | Goods purchased against Cheque   | 80,000   |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |
| Feb 20  | Paid Rent  | 20,000   |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |
| Feb 25  | Drew from bank for personal use  | 16,000   |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |
| Feb 27  | Salary paid  | 40,000   |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |
| THE END |  |          |  |   |        |              |        |   |                |          |        |            |       |        |            |          |        |                        |          |        |                                |        |        |           |        |        |                                 |        |        |             |        |   |