



CLASS XI_ACCOUNTANCY
CHAPTER 3 JOURNAL AND LEDGER
WORKSHEET

1. . Journalise the following transactions in the books of Himanshu: 2015

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 .:

2016

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

3. Journalise the following transactions: 2014

Dec. 01 Hema started business with cash 1,00,000

Dec. 02 Open a bank account with SBI 30,000

Dec. 04 Purchased goods from Ashu 20,000

Dec.06 Sold goods to Rahul for cash 15,000

Dec.10 Bought goods from Tara for cash 40,000

Dec.13 Sold goods to Suman 20,000

Dec.16 Received cheque from Suman 19,500 Discount allowed 500

Dec.20 Cheque given to Ashu on account 10,000

Dec.22 Rent paid by cheque 2,000

Dec.23 Deposited into bank 16,000

Dec.25 Machine purchased from Parigya 10,000

Dec.26 Trade expenses 2,000

Dec.28 Cheque issued to Parigya 10,000

Dec.29 Paid telephone expenses by cheque 1,200

Dec.31 Paid salary 4,500

4. Journalise the following transactions in the books of Happy Bros.:

(a) ₹ 1,000 due from Rohit are now a bad debts.

(b) Goods worth ₹ 2,000 were used by the proprietor.

(c) Charge depreciation @ 10% p.a for two month on machine costing 30,000.

(d) Provide interest on capital of ₹ 1,50,000 at 6% p.a. for 9 months.

(e) Rahul become insolvent, who owed is ₹ 2,000 a final dividend of 60 paise in a rupee is received from his estate.

5. Prepare Journal from the transactions given below :

(a) Cash paid for installation of machine ₹ 500

(b) Goods given as charity ₹ 2,000

(c) Interest charge on capital @7% p.a. when total ₹ 70,000 capital were

(d) Received ₹ 1,200 of a bad debts written-off last year.

(e) Goods destroyed by fire ₹ 2,000

(f) Rent outstanding ₹ 1,000

(g) Interest on drawings ₹ 900

(h) Sudhir Kumar who owed me ₹ 3,000 has failed to pay the amount. He pays me a compensation of 45 paise in a rupee.

(i) Commission received in advance ₹ 7,000

6. Journalise the following transactions, post to the ledger: 2014

Nov. 01 Business started with (i) Cash 1,50,000 (ii) Goods 50,000

Nov. 03 Purchased goods from Harish 30,000

Nov. 05 Sold goods for cash 12,000

Nov. 08 Purchase furniture for cash 5,000

Nov. 10 Cash paid to Harish on account 15,000

Nov. 13 Paid sundry expenses 200
Nov. 15 Cash sales 15,000
Nov. 18 Deposited into bank 5,000
Nov. 20 Drew cash for personal use 1,000
Nov. 22 Cash paid to Harish in full settlement of account 14,700
Nov. 25 Good sold to Nitesh 7,000
Nov. 26 Cartage paid 200
Nov. 27 Rent paid 1,500
Nov. 29 Received cash from Nitesh 6,800 Discount allowed 200
Nov. 30 Salary paid 3,000

7. Journalise the following transactions is the journal of M/s GoelBrothers and post them to the ledger. 2015

Jan. 01 Started business with cash 1,65,000
Jan. 02 Open bank account in PNB 80,000
Jan. 04 Goods purchased from Tara 22,000
Jan. 05 Goods purchased for cash 30,000
Jan. 08 Goods sold to Naman 12,000
Jan. 10 Cash paid to tara 22,000
Jan. 15 Cash received from Naman 11,700, Discount allowed 300
Jan. 16 Paid wages 200
Jan. 18 Furniture purchased for office use 5,000
Jan. 20 withdrawn from bank for personal use 4,000
Jan. 22 Issued cheque for rent 3,000
Jan. 23 goods issued for house hold purpose 2,000
Jan. 24 drawn cash from bank for office use 6,000
Jan. 26 Commission received 1,000
Jan. 27 Bank charges 200
Jan. 28 Cheque given for insurance premium 3,000
Jan. 29 Paid salary 7,000
Jan. 30 Cash sales 10,000

8 Give journal entries of M/s Mohit traders, Post them to the Ledger from the following transactions : August 2014

1. Commenced business with cash 1,10,000

2. Opened bank account with H.D.F.C. 50,000
 3. Purchased furniture 20,000
 7. Bought goods for cash from M/s Rupa Traders 30,000
 8. Purchased good from M/s Hema Traders 42,000
 10. Sold goods for cash 30,000
 14. Sold goods on credit to M/s. Gupta Traders 12,000
 16. Rent paid 4,000
 18. Paid trade expenses 1,000
 20. Received cash from Gupta Traders 12,000
 22. Goods return to Hema Trade` 2,000
 23. Cash paid to Hema Traders 40,000
 25. Bought postage stamps 100
 30. Paid salary to Rishabh 4,000
9. Journalise the following transaction in the Books of the M/s BhanuTraders and Post them into the Ledger.

December, 2014

1. Started business with cash 92,000
 2. Deposited into bank 60,000
 4. Bought goods on credit from Himani 40,000
 6. Purchased goods from cash 20,000
 8. Returned goods to Himani 4,000
 10. Sold goods for cash 20,000
 14. Cheque given to Himani 36,000
 17. Goods sold to M/s Goyal Trade` 3,50,000
 19. Drew cash from bank for personal use 2,000
 21. Goyal traders returned goods 3,500
 22. Cash deposited into bank 20,000
 26. Cheque received from Goyal Traders 31,500
 28. Goods given as charity 2,000
 29. Rent paid 3,000
 30. Salary paid 7,000
 31. Office machine purchased for cash 3,000
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10. Journalise the following transaction in the Book of M/s Beautitraders. Also post them in the ledger.
Dec. 2014

1. Started business with cash 2,00,000
2. Bought office furniture 30,000
3. Paid into bank to open an current account 1,00,000
5. Purchased a computer and paid by cheque 2,50,000
6. Bought goods on credit from Ritika 60,000
8. Cash sales 30,000
9. Sold goods to Karishna on credit 25,000
12. Cash paid to Mansi on account 30,000
14. Goods returned to Ritika 2,000
15. Stationery purchased for cash 3,000
16. Paid wages 1,000
18. Goods returned by Karishna 2,000
20. Cheque given to Ritika 28,000
22. Cash received from Karishna on account 15,000
24. Insurance premium paid by cheque 4,000
26. Cheque received from Karishna 8,000
28. Rent paid by cheque 3,000
29. Purchased goods on credit from Meena Traders 20,000
30. Cash sales 14,000

11. Journalise the following transaction in the books of Sanjana and post them into the ledger :

January, 2015

1. Cash in hand 6,000 Cash at bank 55,000 Stock of goods 40,000 Due to Rohan 6,000 Due from Tarun 10,000
 3. Sold goods to Karuna 15,000
 4. Cash sales 10,000
 6. Goods sold to Heena 5,000
 8. Purchased goods from Rupali 30,000
 10. Goods returned from Karuna 2,000
 14. Cash received from Karuna 13,000
 15. Cheque given to Rohan 6,000
 16. Cash received from Heena 3,000
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20. Cheque received from Tarun 10,000
22. Cheque received from to Heena 2,000
25. Cash given to Rupali 18,000
26. Paid cartage 1,000
27. Paid salary 8,000
28. Cash sale 7,000
29. Cheque given to Rupali 12,000
30. Sanjana took goods for Personal use 4,000
31. Paid General expense 500

12. The following balances of ledger of M/s Marble Traders on April 01, 2015

Cash in hand 6,000 Cash at bank 12,000 Bills receivable 7,000 Ramesh (Cr.) 3,000 Stock (Goods) 5,400 Bills payable 2,000 Rahul (Dr.) 9,700 Himanshu (Dr.) 10,0

Transactions during the month were:

- April ` 01 Goods sold to Manish 3,000
- 02 Purchased goods from Ramesh 8,000
- 03 Received cash from Rahul in full settlement 9,200
- 05 Cash received from Himanshu on account 4,000
- 06 paid to Remesh by cheque 6,000.
- 08 Rent paid by cheque 1,200
- 10 Cash received from manish 3,000
- 12 Cash sales 6,000
- 14 Goods returned to Ramesh 1,000
- 15 Cash paid to Ramesh in full settlement 3,700 Discount received 300
- 18 Goods sold to Kushal 10,000
- 20 Paid trade expenses 200
- 21 Drew for personal use 1,000
- 22 Goods return from Kushal 1,200
- 24 Cash received from Kushal 6,000
- 26 Paid for stationery 100
- 27 Postage charges 60
- 28 Salary Paid 2,500
- 29 Goods purchased from Sheetal Traders 7,000
- 30 Sold goods to Kirit 6000
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30 Goods purchased from Handa Traders 5,000

13. Journalize the above transactions and post them to the ledger.

Soraj Mart furnishes the following information : Transactions during the month of April, 2015 are as under :

1.4.2015 Business started with cash ` 1,50,000.

1.4.2015 Goods purchased form Manisha ` 36,000.

1.4.2015 Stationery purchased for cash ` 2,200.

2.4.2015 Open a bank account with SBI for ` 35,000.

2.4.2015 Goods sold to Priya for ` 16,000.

3.4.2015 Received a cheque of ` 16,000 from Priya.

5.4.2015 Sold goods to Nidhi ` 14,000.

08.4.2015 Nidhi pays ` 14,000 cash.

10.4.2015 Purchased goods for ` 20,000 on credit from Ritu.

14.4.2015 Insurance paid by cheque ` 6,000.

18.4.2015 Paid rent ` 2,000.

20.4.2015 Goods costing ` 1,500 given as charity.

24.4.2015 Purchased office furniture for ` 11,200.

29.4.2015 Cash withdrawn for household purposes ` 5000.

30.4.2015 Interest received cash `1,200.

30.4.2015 Cash sales `2,300.

30.4.2015 Commission paid ` 3,000 by cheque.

30.4.2015 Telephone bill paid by cheque ` 2,000.

30.4.2015 Payment of salaries in cash ` 12,000.

14. Journalise the following transactions of M/s Time Zone and post them to the ledger accounts 2014`

Dec. 01 Business started with cash 1,20,000

Dec. 02 Opened a bank account with ICICI 4,00,00

Dec. 04 Goods purchased for cash 12,000

Dec. 10 Paid cartage 500

Dec. 12 Goods sold on credit to M/s Lara India 25,000

Dec. 14 Cash received from M/s Lara India 10,000

Dec. 16 Goods returned from Lara India 3,000

Dec. 18 Paid trade expenses 700

Dec. 19 Goods purchased on credit from Taranum 32,000

Dec. 20 Cheque received from M/s Lara India for final settlement 11,500 and deposited same day into bank

Dec. 22 Goods returned to Taranum 1,500

Dec. 24 Paid for stationery 1,200

Dec. 26 Cheque given to Taranum on account 20,000

Dec. 28 Paid rent by cheque 4,000

Dec. 29 Drew cash for personal use 10,000

Dec. 30 Cash sales 12,000

Dec. 31 Goods sold to M/s Rupak Traders 11,000
