

# HERAMB COACHING CLASSES

**Q.1.** Record the following transactions in the proper subsidiary books of Mr.Rakesh.

**(15)**

2004

- April 1. Started business with cash Rs. 1,00,000
3. Bought goods from Simran Rs 10,000.
5. Purchased from Vicky goods of Rs 11,000.
7. Purchased from Avinash Furniture of Rs 25,000.
8. Cash deposited in to the bank Rs 100
10. Commission received Rs 2,000.
12. Purchase Machinery worth Rs 10,000.
13. Placed an order with Abhishek for goods worth Rs 25,000.
15. Return to Vicky goods of Rs 1,000.
16. Goods worth Rs 500 withdrawn for personal use.
17. Invoiced to Sunderlal goods of Rs 4,000.
18. Salary paid Rs. 5,000.
22. Abhishek execute our order.
28. Purchased goods from Sukhram Rs 25,000 on cash.
29. Sold goods to Gulshan Rs 30,000.
30. Cash withdrawn from bank for personal use.
30. Goods distributed as free sample Rs. 500.

**Q.2.** Record the following transactions in the proper subsidiary books of Mr.Rakesh.

**(15)**

2010

Jan 1<sup>st</sup> Commenced business with Cash Rs 50,000

1. Cash deposited in to the Bank of India Rs 2,000.
2. Cash withdrawn from Bank for personal use 500
3. Cash sales Rs 2,000
4. Cash purchases Rs 500
5. Purchase two cows of Rs 1,000 each.
6. Good destroyed by fire Rs. 200
7. Purchase shares of Rs. 5,000
8. Dividend received Rs 100
9. Rent paid to Sandesh Rs 250
10. Cash received Rs 5,000 from Jayesh.
11. Cash paid to Mahesh Rs 1,000.
12. Cash borrowed from wife Rs 5,000.
13. Life insurance premium paid Rs 350.
14. Bought Machinery worth Rs 20,000.