

Professor Vishwanathan Iyer's

HERAMB COACHING CLASSES

Basement, Yogeshwar Towers, Katemanivali, Kalyan (E)

XI/Book-keeping

Marks:30

Duration:1 hour

Date:27/09/2018

Q.1 Give one word or phrase for each of the following statement:

(5 marks)

- 1) A book of original entry.
- 2) Transfer of a journal entry from journal to ledger.
- 3) Brief explanation of an entry.
- 4) Page number of ledger.
- 5) The French word from which the word journal is derived.

Q.2 Select the most appropriate alternative from the alternative given below and rewrite the statement:

(5 marks)

- 1) Goods or amount taken by proprietor for his personal use should be debited to -----
a) Sales A/c b) Drawings A/c c) Purchases A/c d) Cash A/c
- 2) Machinery A/c shows ----- balance.
a) credit b) debit c) positive d) negative
- 3) Debtors A/c shows ----- balance.
a) debit b) credit c) normal d) real
- 4) The amount brought in by the proprietor in the business should be credited to
a) Salary A/c b) Mandar's A/c c) Cash A/c d) Capital A/c
- 5) Left hand side of an account is called ----- side.
a) credit b) debit c) middle d) centre

Q.3 From the following transactions pass necessary journal entries and prepare necessary ledger accounts in the books of Mr. Joshi and balance the same:

(20 marks)

2011 July 1 Started Business with Cash Rs.8000.

4 Purchased goods on credit from Mr. Deshmukh Rs.3000 at 10% T.D.

6 Cash sales Rs.4000 at 5% T.D.

10 Paid Rent Rs.900.

15 Cash purchase Rs.800.

20 Credit sales to Mr. Kulkarni Rs.2000.

22 Paid cash to Mr. Deshmukh Rs.2700.

23 Received cash from Mr. Kulkarni Rs.1000.

31 Paid wages Rs.500.