INDIAN SCHOOL AL WADI AL KABIR

Class: XI	**Department: Commerce**
Worksheet: 01	**ACCOUNTANCY**
	Topic: OTHER SUBSIDIARY BOOKS

Q.NO.	QUESTIONS
1	Purchase of goods for cash is recorded in the: (A) Purchase Book (B) Cash Book (C) Journal Proper (D) Purchase Return Book
2	The total of the Purchase Book is posted periodically to the debit of: (A) Sales Account (B) Purchases Account (C) Purchase Return Account (D) Cash Account
3	The source document for recording a credit purchase in the Purchase Book is the: (A) Debit Note received (B) Credit Note received (C) Invoice received from the supplier (D) Cash Memo
4	The total of the Sales Book is posted periodically to the credit of: (A) Purchases Account (B) Sales Account (C) Sales Return Account (D) Debtors Account
5	A Debit Note is prepared by the buyer when: (A) Goods are purchased on credit (B) Goods purchased are returned to the supplier (C) Goods sold are returned by the customer (D) Goods are sold on credit
6	The total of the Purchase Return Book is posted periodically to the credit of: (A) Purchases Account (B) Purchase Return Account (C) Sales Account (D) Supplier's personal account only
7	Purchase of a computer on credit for office use will be recorded in the: (A) Purchase Book (B) Journal Proper (C) Cash Book (D) Purchase Return Book
8	Trade discount allowed on credit purchases is: (A) Recorded separately in the Purchase Book (B) Deducted from the invoice price before recording in the Purchase Book (C) Ignored while recording purchases (D) Recorded in the Cash Book

9	Goods returned by a customer, who had originally purchased them on credit, are recorded in the: (A) Purchase Return Book (B) Sales Return Book (C) Sales Book (D) Journal Proper
10	Journal Proper is used to record: (A) Credit purchases of goods (B) Credit sales of goods (C) Transactions that cannot be recorded in any other subsidiary book (D) Cash transactions only
	COMPREHENSIVE QUESTIONS
1	**Prepare a Purchase Book from the following transactions for Bright Stationers, a stationery shop.** 1.6.2026 -Purchased 100 reams of paper from Sharma Traders on credit for ₹8,000. 8.6.2026 - Bought a computer for office use from Tech Solutions on credit for ₹25,000 14.6.2026- Purchased 150 packets of sketch pens from Rainbow Supplies on credit for ₹ 4,500 18.6.2026 - Purchased 80 geometry boxes from Metro Traders for cash ₹1,600. 22.6.2026 — Paid ₹800 in cash as delivery charges for goods received. 27.6.2026 — Purchased 300 notebooks from Sharma Traders on credit for ₹6,000.
2	**Prepare the Purchase Book of M/s Prime Electronics for the month of May 2026, a business dealing in electronic goods, from the following transactions.** **May 2:** Purchased 8 Refrigerators from Cool Zone Ltd. @ ₹18,000 each, at a trade discount of 10% and cash discount 2%. Invoice received No. 21876. **May 6:** Bought 6 Washing Machines from Aqua Home Appliances @ ₹25,000 each at a trade discount of 5%. Freight charges ₹9,000. **May 9:** Purchased 3 office chairs from Comfort Interiors @ ₹4,000 each. **May 14:** Bought 15 Wireless Earphones from Sonic World Ltd. @ ₹1,800 each. **May 18:** Purchased 12 LED Panels from Bright Vision Traders for ₹2,500 each, TD @5% and CD @3%. The amount was paid to the dealer immediately.
3	Prepare the Purchase Book of M/s Anand Traders from the following transactions for the month of July 2026: **July 2:** Purchased from Ramita Enterprises on credit :50 units of Table Lamps @ ₹300 each, less 10% trade discount. **July 6:** Bought an office table from Tech World for ₹28,000 on credit. **July 10:** Purchased from Sohan & Sons on credit — 100 units of Ceiling Fans @ ₹800 each, less 15% trade discount. **July 14:** Purchased goods for cash from Rekha Traders, ₹5,500. **July 19:** Returned goods of list price ₹4,000 to Sohan & Sons, being defective. **July 23:** Purchased from Suresh Traders on credit — 200 units of LED Bulbs @ ₹50 each, less 5% trade discount. **July 28:** Purchased office stationery for cash, ₹1,200.

4	Prepare the **Sales Book** of M/s Bansal Electronics from the following transactions for the month of April 2026: **April 2:** Sold to Mehta Traders on credit — 10 Table Fans @ ₹1,200 each, less 10% trade discount. **April 7:** Sold an old delivery van to Kapoor Motors for ₹35,000 on credit. **April 12:** Sold to Rani Enterprises on credit — 20 Ceiling Fans @ ₹1,500 each, less 8% trade discount. **April 18:** Sold goods for cash to Deepak, ₹6,000. **April 24:** Sold to Sharma & Sons on credit — 15 Mixer Grinders @ ₹2,000 each, less 5% trade discount. **April 28:** Sold old office furniture to Anand Traders for ₹9,000 on credit.
5	From the following transactions of M/s Verma Textiles, prepare **Sales Book** for the month of September 2026: **Sep 3:** Sold to Global Garments on credit — 100 metres of cotton fabric @ ₹250 per metre, less 10% trade discount. **Sep 9:** Sold goods to Fashion Hub for cash, ₹18,000. **Sep 14:** Sold an old sewing machine to Priya Boutique for ₹4,500 on credit. **Sep 20:** Sold to Elite Fabrics on credit — 60 metres of silk fabric @ ₹500 per metre. **Sep 25:** Sold to Modern Textiles on credit — 80 metres of woollen fabric @ ₹300 per metre, less 5% trade discount. **Sep 29:** Received ₹2,000 from Fashion Hub as advance for a future order.
6	Prepare the **Sales Return Book** of M/s Kohli Traders from the following transactions for the month of May 2026 and post them to ledger: **May 3:** Sharma & Co. returned goods of list price ₹5,000, less 10% trade discount, being not according to sample. **May 12:** Goods of list price ₹3,000, less 5% trade discount, returned by Ramesh Enterprises, being defective. **May 21:** Goods of list price ₹8,000, less 12% trade discount, returned by Anand Traders, as they were surplus to requirement.
7	From the following transactions of M/s Rathi Fabrics, prepare the **Sales Returns Book** for the month of October 2025 & post them to ledger. **Oct 4:** Goods of list price ₹4,500, less 10% trade discount, returned by Global Textiles due to poor quality. **Oct 14:** Priya Boutique returned goods of list price ₹6,200, less 8% trade discount, being wrong sizes supplied Which were sold for cash. **Oct 23:** Goods of list price ₹2,800, less 5% trade discount, returned by Neha Garments, as they did not meet the required specification.
8	Prepare the Purchase Return Book of M/s Malhotra Traders from the following transactions for the month of August 2026 & post them to ledger: **Aug 3:** Returned goods of list price ₹6,000, less 10% trade discount, to Kavita Enterprises, being defective.

	Aug 12: Returned goods of list price ₹3,500, less 5% trade discount, to Mohan Traders, as they did not match the sample. **Aug 16:** Returned an old office cupboard to Furniture World, which had been purchased on credit two months ago. **Aug 21:** Returned goods of list price ₹8,000, less 15% trade discount, to Suresh & Sons, being excess supply.
9	From the following transactions of M/s Nanda Hardware Stores, prepare the Purchase Return Book for the month of November 2025 & post them to ledger: **Nov 5:** Returned goods of list price ₹4,200, less 10% trade discount, to Bright Traders, being of inferior quality. **Nov 13:** Returned goods of list price ₹5,600, less 8% trade discount, to Golden Suppliers, as they were wrongly sent. **Nov 22:** Returned goods of list price ₹3,000, less 5% trade discount, to Prakash Traders, being damaged in transit. **Nov 27:** Goods of list price ₹2,000, less 10% trade discount, returned by Meena Stores, being not as per order.
10	Prepare Journal Proper rom the following. **June 1:** Commenced business with cash ₹80,000, furniture ₹20,000, and stock of goods ₹50,000. **June 5:** Purchased machinery from Kunal Traders for ₹45,000 on credit. **June 9:** Goods costing ₹4,000 were distributed as free samples for advertisement. **June 12:** Goods costing ₹2,500 (sale price ₹3,000) were taken by the proprietor for personal use. **June 15:** Sold an old typewriter to Ramesh for ₹1,800 on credit, book value being ₹2,500. **June 18:** Goods worth ₹3,500 were destroyed by fire, and the insurance company admitted a claim of ₹2,000. **June 22:** Received ₹1,900 in full settlement of a debt of ₹2,000 from Suresh, a debtor. **June 30:** Charged depreciation of ₹4,500 on furniture, and provided for interest on capital @ 6% per annum for one month on capital of ₹1,50,000.
11	**Enter the following transactions in the Purchase Book, Sales Book, Purchase Returns Book and Sales Returns Book of Malhotra & Co. for the month of March, 2026:** **1** Purchased goods from Kapoor Traders Rs 22,500 at 10% Trade Discount. **3** Sunrise Enterprises invoiced goods to us Rs 14,000. **5** Sold goods to Anjali Stores Rs 25,000 at 10% trade discount. **8** Ramesh Associates invoiced goods to us Rs 18,000 at 5% trade discount. **11** Returned goods to Kapoor Traders Rs 2,500 at list price. **14** Anjali Stores returned goods to us, damaged in transit, Rs 3,000. **17** Returned goods to Sunrise Enterprises Rs 1,800. **20** Placed an order with Golden Traders for goods worth Rs 32,000. **22** Golden Traders supplied goods worth Rs 21,000 only. **24** Returned goods to Golden Traders as they were not as per specification Rs 3,000. **27** Sold goods to Priya Verma Rs 18,500 at 10% trade discount and issued a cash memo.