



INDIAN SCHOOL AL WADI AL KABIR

Class: XI	Department: Commerce
Worksheet: 1	Topic: JOURNAL

1. Enter the following transactions in the Journal of Manohar Lal & Sons.

2021		₹
Feb 1	Manohar Lal & Sons started business with cash	60,000
2	Purchased furniture for cash	10,000
4	Purchased goods for cash	25,000
5	Bought goods from Kamlesh	15,000
10	Paid cash to Kamlesh	15,000
16	Purchased goods from Sohan	6,000
18	Purchased goods from Sohan <i>for cash</i>	8,000
20	Paid rent for the office	1,000

2. Enter the following transactions in the Journal of M/s Tripathi Bros.

2021		₹
Jan. 6	Sold goods for cash	36,000
8	Sold goods to Hari	30,000
14	Received cash from Hari	18,000
26	Received Commission	750
27	Paid Salary to Gopal	1,200
28	Received cash from Hari	12,000
29	Withdrew cash from office for personal use	4,000
30	Wages paid	7,200
30	Bought Machinery for Cash	8,000

3. Pass Journal entries in the books of Hari Shankar & Co. from the following:

2021		₹
April 1	Commenced business with cash	50,000
2	Purchased goods from Subhash	20,000
4	Sold goods to Ramnath	15,000
6	Ramnath returned defective goods	1,000
10	Received cash from Ramnath and Discount allowed	13,800 200
12	Gopal sold goods to us	10,000
14	Paid to Gopal in full settlement of his account after deducting 5% discount.	
15	Paid Rent	10,000
16	Paid Rent of Hari Shankar's residence	5,000
18	Purchased goods <i>for cash</i> from Govind for ₹ 6,000 at 20% trade discount.	
20	Purchased goods from Govind for ₹ 10,000 at 20% trade discount.	
24	Paid to Govind ₹ 7,850 in full settlement of his account.	
25	Paid to Subhash ₹ 4,750; discount received ₹ 250.	
30	Paid Wages ₹ 400	

4. Enter the following transactions in the Journal of Sahil Bros. :

2021		₹
May	1 Purchased goods from Anil for Cash	40,000
	3 Purchased goods from Atul	75,000
	6 Returned goods to Atul	3,000
	8 Paid cash to Atul	50,000
	10 Sold goods to Charu	1,00,000
	12 Charu returned 20% of goods	
	15 Paid rent	2,000
	20 Sahil withdrew for personal use	10,000

5. Enter the following transactions in the Journal of Ganesh Bros. :

2021		₹
March 3	Sold goods to Dev	1,00,000
5	Received from Dev in full settlement of his account	98,000
6	Sold goods to Manmohan	80,000
8	Manmohan returned goods	1,000
15	Received from Manmohan in full settlement of his account	78,200
16	Received cash from Ram and discount allowed	19,500 500
20	Paid cash to Pawan and discount received from him	4,700 300
25	Sold goods to Varun of the list price of ₹ 25,000 at 20% trade discount	

6. Pass Journal entries in the books of Raghunath Bros. from the following transactions:-

2021	
June 01	Raghunath Bros. started business with cash ₹ 80,000; Goods ₹ 40,000 and furniture ₹ 20,000.
June 02	Sold goods to Nandlal of the list price of ₹ 20,000 at trade discount of 10%.
June 04	Nandlal returned goods of the list price of ₹ 4,000.
June 08	Received from Nandlal ₹ 14,150 in full settlement of his account.
June 10	Purchased goods from Brij Mohan of the list price of ₹ 10,000 at 15% trade discount.
June 13	Returned goods to Brij Mohan of the list price of ₹ 1,000.
June 16	Settled the account of Brij Mohan by paying cash, under a discount of 4%.
June 18	Purchased goods from Anil ₹ 5,000; Sunil ₹ 10,000.
June 19	Paid cash to Anil ₹ 1,900 and discount received ₹ 100.
June 20	Paid ₹ 9,800 to Sunil in full settlement of his account.
June 20	Bought a 'Table Fan' for ₹ 8,000 for the domestic use of Raghunath.
June 25	Sold goods for cash of the list price of ₹ 8,000 at 10% trade discount and 3% cash discount.
June 30	Trade Expenses ₹ 7,000 and Travelling Expenses ₹ 3,800.