



# INDIAN SCHOOL AL WADI AL KABIR

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| <b>Class: XI</b>    | <b>Department: Commerce</b> |
| <b>Worksheet: 1</b> | <b>Topic: JOURNAL</b>       |

1. Enter the following transactions in the Journal of Mano & Sons.

| 2021  |   | ₹      |
|-------|---|--------|
| Feb 1 | Manohar Lal & Sons started business with cash | 80,000 |
| 2     | Purchased furniture for cash                  | 40,000 |
| 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                      | 10,000 |

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

| 2021   |   | ₹      |
|--------|---|--------|
| Jan. 1 | Started business with cash 30,000 and cheque 20,000 |        |
| 2      | Purchases goods from Sam                            | 30,000 |
| 6      | Returned goods to Sam                               | 10,000 |
| 16     | Received Cash from Sam                              | 16,000 |
| 27     | Paid Salary to Gunjan                               | 10,200 |
| 28     | Received cash from Hari                             | 10,000 |
| 29     | Withdrew cash from bank                             | 4,000  |
| 30     | Wages paid to workers                               | 6,000  |
| 30     | Bought Furniture from ABC Furniture Mart.           | 8,000  |

4. 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<br>Discount allowed                             | 13,800<br>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   |               |

5. 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   |

6. 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  | 19,500   |
|       |    | and discount allowed  | 500      |
|       | 20 | Paid cash to Pawan  | 4,700    |
|       |    | and discount received from him  | 300      |
|       | 25 | Sold goods to Varun of the list price of ₹ 25,000 at 20% trade discount |          |

7. 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.