



INDIAN SCHOOL AL WADI AL KABIR

Class: XI	Department: Commerce
Worksheet No:	Topic: OTHER SUBSIDIARY BOOKS

1.

Verma Bros. carry on business as wholesale cloth dealers. From the following, write up their Purchases Book for April, 2021

April 3	Purchased on credit from M/s. Birla Mills: 100 pieces long cloth @ ₹80 each 50 pieces shirting @ ₹100 each
April 8	Purchased for cash from M/s. Ambika Mills: 50 pieces muslin @ ₹120 each
April 15	Purchased on credit from M/s. Arvind Mills: 20 pieces coating @ ₹1000 each 10 pieces shirting @ ₹90 each
April 20	Purchased on credit from M/s. Bharat Typewriters Ltd.: 5 typewriters @ ₹1,400 each

2.

From the following transactions, prepare the Purchases Book of Jindal and Co., a saree dealer

Date	Invoice No.	Particulars
2021 Jan. 3	801	Purchased on credit from Goyal Mills, Surat-33 polyster ₹100 Less: Trade Discount @ 10%
Jan. 8	1600	Purchased for cash from Garg Mills, Kota-30 Kota Sarees @ ₹40
Jan. 15	710	Purchased on credit from Mills, Bengluru 6 Silk Sarees @ ₹260 Less: Trade Discount @ 10%
Jan. 30	840	Purchased on credit from Bansal and Co. 2 typewriters @ ₹3,500

3.

From the following information, prepare a Purchases Book and post them into Ledger

2021	
April 1	Purchased from BPL 20 colour T.V. @ ₹15,000 each, less Trade Discount @ 10%. Freight charges ₹2,000.
April 15	Purchased from Soni India Ltd. 10 colour T.V. @ ₹20,000 each less Trade Discount @ 10%. Freight charges ₹1,000.
April 20	Purchased from India Today Ltd. 10 music systems @ ₹10,000 each less Trade Discount @ 15%. Freight charges ₹1,000.
April 30	Purchased from Videocon India Ltd. 5 washing machines @ ₹15,000 each less Trade Discount @ 20%. Freight charges ₹1,000.

4.

From the following particulars, prepare the Sales Book of Gupta and Co., who deals in furniture:

2021	
Jan. 5	Sold on credit to Hari and Co: 10 Tables @ ₹1,100 each 20 Chairs @ ₹650 each
Jan. 10	Sold to M/s. Sharma and Co. on credit 5 Almirahs @ ₹1150 each 5 Stools @ ₹100 each
Jan. 20	Sold old typewriter for ₹600 to Raja and Co., on credit
Jan. 25	Sold to M/s. Sohan Lal and Bros. on credit: 5 Tables @ ₹575 each 1 Revolving Chair @ ₹1750

5.

Prepare a Sales Book from the following transactions. Open a Ledger account also:

2021	
	Sold to M/s. Gupta Furniture House, Delhi 120 Chairs @ ₹550 per chair 40 Tables @ ₹750 per table Less: 5% Trade Discount
April 10	Sold to M/s. Ajit Singh and Sons, Amritsar: 150 Desks @ ₹225 per desk 160 Chairs @ ₹225 per chair Less: Trade Discount of 5%
April 15	Sold to M/s. Ideal Furniture House, Patiala: 10 Sofa sets @ ₹7,500 each 5 Almirahs @ ₹750 each 25 Office Tables @ ₹850 each Less: 10% Trade Discount

6. Prepare the Purchases Book and Sales Book from the following transactions:

2021	
Jan. 1	Bought from M/s. Uma Datt, Bombay, on credit: 100 copies Business Statistics @ ₹80 each 100 copies Business Methods Without Tears by O.P. Goela @ ₹50 each
Jan. 2	Sold to Shri Dayal: 24 copies Business Statistics @ ₹85 each 25 copies Business Methods Without Tears @ ₹57 each
Jan. 8	Bought from S. Chand, Delhi: 40 copies Economics by K.K. Dewet @ ₹80 each Less: 15% Trade Discount
Jan 12	Sold to Gupta Bros.: 20 copies Economics @ ₹80 each
Jan. 18	Sold to Ram Saran Das: 20 copies Business Statistics @ ₹85 each
Jan. 22	Bought from Rajab Ali, Agra: 100 copies M.S.L.C. Arithmetic @ ₹45 each Less: Trade Discount 20%
Jan. 25	Bought from Hari Ram, Delhi: 50 copies History of England @ ₹50 each Less: 15% Trade Discount
Jan. 31	Sold to Rishi Kumar: 25 copies M.S.L.C. Arithmetic @ ₹45 each

7. Prepare Purchases Return Book of Aruna Stores from the following transactions and post them into a Ledger:

2021	
Jan. 10	Returned to Sohan and Sons: 1 Rohtas Fan 36" @ ₹1,250 Trade Discount 10% Reason - the fan being out of order
Jan. 25	Returned to Ram and Co.: 1 doz. lamp-holders @ ₹200 per doz. Reason-Received in excess of the order

8.

Enter the following transactions in the Sales Return Books Of Raj Stores:

2021	
July 1	Sohan and Sons returned 50 bags of rice, rate ₹130 per bag
July 2	Ramesh and Sons returned 60 bags of sugar, rate ₹150 per bag
July 20	Sidhir returned 10 tins of Ghee, rate ₹120 per tin
July 25	Dinesh returned goods of the value of ₹200
July 26	Goods returned by Ravi worth ₹200 which were sold for cash

9.

Prepare Returns Inward and Returns Outward Books from the transactions:

2021	
March 1	Mathur Bros., New Delhi, returned: 5 pairs of Shoes for being defective @ ₹500 per pair Less: Trade Discount 10%
March 5	Returned to Kanpur Leather Private Ltd., Kanpur: 100 pairs of Chappals being not up to the approved sample @ ₹150 per pair Less: Trade Discount 15%
March 12	Baluja Shoes Co., Delhi, returned 12 pairs of ladies chappals: ₹200 per pair Less: Trade Discount 10%
March 20	Returned to Bata Shoes Pvt. Ltd., Kolkata: 100 pairs B.S.C Canvas Shoes @ 175 per pair Less: Trade Discount 15%
March 24	Sethi Bros., Krishan Nagar, returned 10 pairs sandals: @ ₹250 per pair

10. Post the following transactions in proper subsidiary books

		₹
March 1	Bought goods for cash	4,750
March 2	Paid cash for typewriter	1,700
March 5	Deposited into bank	15,000
March 7	Sold to Shri Ramesh Chand goods:	
	Wheat	20,000
	Rice	5,000
		<hr/> 25,000
March 10	Received from Shri Ramesh Chand	11,000
March 14	Received from Jagdish Narain Cash	2,200
	Allowed him discount	300
March 15	Sold to Jagdish Narain goods:	
	Wheat	6,000
	Rice	500
		<hr/> 6,500
March 18	Bought of Shyam Lal goods:	
	Wheat	16,000
	Rice	2,000
		<hr/> 18,000
March 20	Drew from bank cash for office	7,000
March 21	Paid to Shyam Lal in full settlement	17,500
March 22	Purchased from Attar Chand goods	5,000
March 23	Cash sales	6,500
March 25	Paid salary	2,500
March 28	Paid rent	1,500
March 30	Paid into bank	8,000
March 31	Drew cash for private expenses	500