



INDIAN SCHOOLAL WADI AL KABIR

Class: XI	Department: Commerce
Worksheet no: 1	Topic: Other Subsidiary Books

Multiple choice questions:

1. Which of the following is recorded in the Purchase Book?

- a. Cash purchases
- b. Credit purchases of goods
- c. Purchase of assets
- d. All of the above

2. Purchase of furniture on credit is recorded in:

- a. Purchase Book
- b. Journal Proper
- c. Cash Book
- d. Sales Book

3. Sales Book records:

- a. Cash sales
- b. Credit sales of goods
- c. Sale of fixed assets
- d. All of the above

4. Which document is used to record entries in the Sales Book?

- a. Debit Note
- b. Credit Note
- c. Invoice
- d. Receipt

5. Sale of old machinery on credit is recorded in:

- a. Sales Book
- b. Journal Proper
- c. Cash Book
- d. Purchase Book

6. Purchase Return Book is used to record:

- a. Return of goods purchased on credit
- b. Return of goods sold
- c. Return of assets
- d. Return of goods purchased for cash

7. Which document supports entries in the Purchase Return Book?

- a. Invoice
- b. Debit Note
- c. Credit Note
- d. Receipt

8. Sales Return Book records:

- a. Return of goods sold on credit
- b. Return of goods purchased
- c. Return of fixed assets
- d. Return of goods sold for cash

9. Which document is issued when goods sold are returned by the customer?

- a. Debit Note
- b. Credit Note
- c. Invoice
- d. Receipt

Numericals/Descriptive Questions:

1. Prepare a purchase book from the following transactions for Craft Store, a stationery shop.

- 1.4.2025. Purchased 50 boxes of pens from Ravi Traders on credit for ₹5,000.
- 12. 4.2025 Bought office chairs from Comfort Furniture on credit for ₹10,000.
- 15.04.2025 Purchased 100 notebooks from Paper Mart for cash ₹2,000.
- 20.04.2025 Purchased 200 folders from Stationery World on credit for ₹3,000.
- 21.04.2025 Paid ₹1,000 in cash for courier services.

2. Prepare the Purchase Book of M/s Elite Traders, a business dealing in electronic goods, from the following transactions.

April 3: Purchased 10 LED TVs from Bright Electronics @ ₹20,000 each, at a trade discount of 10% and cash discount 2%. Invoice received No.34521.

April 7: Bought 5 Air Conditioners from Cool Tech Pvt. Ltd. @ ₹30,000 each at a Trade discount of 5%. Packing charges ₹12,000.

April 10: Purchased 2 office tables from Furni World @ ₹5,000 each.

April 15: Bought 20 Bluetooth speakers from Sound Max Ltd. @ ₹2,000 each.

April 20: Purchased 10 LED bulbs from Light House for ₹1,500 each, TD @6% and CD@ 2%. The amount was paid to the dealer immediately.

3. Prepare Return Books from the following and post into ledger: 2025.

Dec 1. Ram returned 20 chairs @Rs.200, the chairs were sold to him at a T.D of 5%.

Dec 4. Returned to Sohan 9 of those chairs returned by Ram @ Rs.180 each.

Dec 5. Received back from Singh 4 Almirahs of Rs.1,000 each being broken.

Dec 8. Returned 3 chairs to Balwant @190 each, T.D @ 10%.

Dec 10. Sent back one almirah to Sohan @ Rs.950., Carrying charges paid Rs.100.

Dec 15. Lokesh returned 15 tables @ Rs.300 and issued him a credit note No.112

4. Prepare the Purchase, Sales and Return Books and there from post the transactions into ledgers:

2025

Apr 4 We purchased goods from Mukesh, 60 units @ Rs10. Trade Discount @ 15%
 Apr 6 One quarter of the goods purchased from Mukesh is sold to Neeraj for Rs12 each, invoice No.222. Carrying charge received in cash Rs100.
 Apr 8 Purchased a scooter for home delivery of goods for Rs.2,500
 Apr 14 5 units of the goods were returned by Neeraj to us.
 Apr 18 The goods returned by Neeraj were returned to Mukesh.
 Apr 21 Purchased goods worth Rs 800 from Amir, trade discount 5% and cash discount of 2% and received a cash memo.
 Apr 22 We sold 20 units to Akash @ Rs15. Trade discount @ 10%
 Apr 24 We issued a Credit note to Akash for 3 units broken in transit.
 Apr 25 We purchased goods worth Rs1,200 from Keshav.
 Apr 26 Sent a Debit Note to Keshav of Rs.300.

5. Enter the following transactions in the Purchase Book, Sales Book, Purchase Returns Book and Sales Returns Book of Abhishek and Co. for the month of January, 2025.

Jan.

1 Purchased goods from Raj Traders Rs 16,400 at 10% TD.
 3 Preeti enterprises invoiced goods to us Rs 17,250.
 6 Sold goods to Vinita Stores Rs 19,000 at 5% trade discount.CD offered @2%.
 9 Mitesh Associates invoiced goods to us Rs 17,000 at 2 ½ trade discount.
 12 Returned goods to Raj traders Rs 1,600 at list price.
 15 Vinita Traders returned goods to us as they were damaged in transit Rs 4,000.
 18 Returned goods to Preeti Rs 2,550.
 23 Placed an order with Novel Stores for goods worth Rs 29,000.
 25 Novel Stores supplied goods worth Rs 19,000 only. Transportation charged Rs.1,000.
 26 Returned goods to Novel Stores as they were not as per specification Rs 2,550.
 28 Sold goods to Deepika Rs 24,000 at 8% trade discount and issued cash memo.

6. Prepare purchase book, sales book and return books and post the entries into the ledger from Purchase Book for the month of February 2024:

FEB

01--- Goods sold to Sachin 5,000
 04 ---Purchase from Kushal Traders 2,480
 06--- Sold goods to Manish Traders 2,100
 07---Sachin returned goods 600 08--- Returns to Kushal Traders 280
 10--- Sold to Mukesh 3,300
 14--- Purchased from Kunal Traders 5,200
 15--- Furniture purchased from Tarun 3,200
 17--- Bought of Naresh 4,060
 20--- Return to Kunal Traders 200
 22--- Return inwards from Mukesh 250
 28--- Ramesh Brothers returned goods Rs. 200