

CLASS - XI ACCOUNTANCY TEST PAPER "JOURNAL"

Q1. Journalize the following transactions: (12 Marks)

Date	Particulars	Amount (Rs)
Apr-01	Aman Started business with cash	5,00,000.00
Apr-04	Bought goods from M/s G&S	20,000.00
Apr-10	Sold goods for cash	5,000.00
Apr-15	Cash withdrawn by owner for personal use	2,000.00
Apr-18	Purchased Computer from Remcon, Surat on credit	40,000.00
Apr-19	Paid cash to Shyam	21,500.00
	Discount received	1,000.00
Apr-20	Paid to bank	20,000.00
Apr-22	Wages paid	7,200.00
Apr-23	Received commission	750.00
Apr-24	Paid salary to Gopal	1,200.00
Apr-26	Paid rent	2,000.00
Apr-30	Paid rent for Aman's residence	5,000.00

Q2. Journalize the following transactions in the books of Dhruv: (12 Marks)

Date	Particulars
Mar-01	Commenced business with cash Rs. 100,000 and cheque Rs. 700,000
Mar-03	Deposited cash to open a Current A/C with bank Rs. 100,000
Mar-05	Goods lost in fire costing Rs 6,000
Mar-06	Salaries due to employees Rs. 20,000
Mar-07	Provided interest on capital of Rs. 100,00 @ 10% per annum
Mar-08	Goods lost in theft of Rs. 5,000 which were purchased by the company.
Mar-09	Received Rs. 23,500 from Anil on his account of Rs. 25,000
Mar-10	Paid electricity expenses Rs. 2,000 in cash.
Mar-13	Provide 10% depreciation on furniture costing Rs. 22,000
Mar-19	Purchased goods from Raghu of the list price of Rs. 60,000 @ 10% trade discount.
Mar-23	Returned goods to Raghu of the list price of Rs. 5,000
Mar-26	Paid cash to Raghu Rs. 49,000 in full settlement of his account.

Q3. Journalize the following entries: (12 Marks)

Sr. no.	Particulars
1	Purchased goods at list price of Rs. 20,000 from Neha @ 20% trade discount against cheque payment
2	Sold goods of Rs. 60,000 to Vimal, recovered 50% of due amount allowing 2% discount.
3	Charged interest on drawings of Rs. 1500
4	Sold personal car for Rs. 100,000 and deposited the amount in the firm's account.
5	Purchased computer for donation against cheque for Rs. 25,000
6	Paid Insurance premium of Rs. 12,000 for a period of one year.
7	Paid to staff Rs. 30,000 against outstanding salary of Rs. 50,000
8	Out of insurance premium paid this year, Rs. 15,000 is related to next year.
9	Goods worth Rs. 50,000 were destroyed by fire.
10	Goods costing Rs. 1,000 damaged by fire and Insurance company accepted Rs. 800 and cheque of Rs. 800 is received from the Insurance company.