J. K. SHAH CLASSES

FYJC - ACCOUNTS -TEST 02

NAME _____

BRANCH : BORIVALI, ABDHERI, VASAI Date: 09/10/2016

Total Marks: 40 Time:1 hour 30 minutes

SOLUTION

ANS.1. Prepare personal account of Aishwarya in the ledger of Jazbaa & Co. (10 Marks)

2015 Ledger of Jazbaa & Co.
Oct 1 Aishwarya A/c

Dr Cr

Date	Particulars	LF	₹	Date	Particulars	LF	₹
01-10-2015			7,000	7-10-15	By Bank a/c		5,000
04-10-2015			3,000	7-10-15	By Discount allowed		1,000
10-10-2015 20-10-2015			2,000	14-10-15	By Purchases a/c		6,000
	To Discount Received		5,000	31-10-15	By Cash a/c		6,000
	To Purchase Return		500				
			500				
			18.000				18.000

ANS.2. Record the following transactions in the Subsidiary books of Pepsico & Co.

(10 Marks)

2015 Sept 1

Books of Pepsico & Co. Purchase Book

Date	Invoice No.	Suppliers Name	LF	
3-09-2015		Sprite & Co.		4,000
30-9-2015		Appy & Co.		4,000
				8,000

Sales Book

Date	Invoice No.	Suppliers Name	LF	
1-09-2015		Thumbs Up & Co.		9,000
7-09-2015		Miranda & Co.		13,000
14-09-2015		Coca Cola		2,500
26-09-2015		Frooti & Co.		7,000
				31,500

Books of Pepsico & Co Purchase Return Book

Date	Debit Note No.	Suppliers Name	LF	
17-9-2015		Sprite & Co.		800
				800

Sales Return Book

		000 11010 = 0.011		
Date	Debit Note No.	Suppliers Name	LF	
10-09-2015		Miranda & Co.		1,300
				1,300

ANS.3. Prepare Cash Book of Amazon & co for the month of Aug 2015 with Cash & Bank Column (10 Marks)

2015 Cash Book of Messrs Amazon & Co. Aug 1 Receipts

2011 June

Date	Particular	RNo	LF	Cash	Bank
01-08-2015	To Balance b/d			30,000	
05-08-2015	To Sales A/c			18,000	
09-08-2015	To Cash A/c		С		18,000
24-08-2015	To Katrina A/c				3,000
31-08-2015	To Cash A/c		С		21,000
				48,000	42,000
01-09-2015	To Balance c/d			7,000	7,000

Payment

Date	Particular	V.No.	LF	Cash	Bank
01-08-2016	By Balance b/d				10,000
07-08-2015	By Flipkart a/c				2,000
09-08-2015	By Bank a/c		С	18,000	
14-08-2015	By Investment (Share) a/c				20,000
18-08-2015	By Salary a/c			2,000	3,000
31-08-2015	By Bank a/c			21,000	
31-08-2016	By Balance c/d			7,000	7,000
	•			48,000	42,000

Ans.4. Enter the following transactions in an analytical petty cash book on Imprest system for June. Imprest money was maintained at ₹. 1,700. [10 Marks]

Messrs..... Petty Cash book for the months ended 30th June, 2011.

Date	Particulars	٧.	Total	Р	Cart	Statio	Reapirs	S.Exp.	LF	Amt.
		No.	payment	&T	age	nery	•	•	Ledger	
2011										135
June 1	To Balance b/d									
1	To cash									1565
2	By Gift to clerk		151					151		
5	By Registered & Speed post		104	104						
7	By Washing Charges		72					72		
10	By Lunch Bill		143					143		
13	By Loan to Arun		250						250	
16	By Cartage		80		80					
19	By Chari for Office		200						200	
22	By Stationery		107			107				
26	By office files		90			90				
30	By Repairs of Machinery		153				153			
			1,350	104	80	197	153	366	450	1,700
July 1	To Balance b/d									350
	To Cash									1350