

J. K. SHAH CLASSES

FYJC - ACCOUNTS - TEST 02

NAME _____

BRANCH : BORIVALI, ABDHERI, VASAI

Total Marks: 40

Date: 09/10/2016

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	To Balance b/d		7,000	7-10-15	By Bank a/c		5,000
04-10-2015	To Sales a/c		3,000	7-10-15	By Discount allowed		1,000
10-10-2015	To Sales a/c		2,000	14-10-15	By Purchases a/c		6,000
20-10-2015	To Cash a/c		5,000	31-10-15	By Cash a/c		6,000
20-10-2015	To Discount Received		500				
25-10-2015	To Purchase Return		500				
			18,000				18,000

ANS.2. Record the following transactions in the Subsidiary books of Pepsico & Co. (10 Marks)

2015 **Books of Pepsico & Co.**
Sept 1 **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

Date	Debit Note No.	Suppliers Name	LF	₹
10-09-2015		Miranda & Co.		1,300
				1,300

