



ACCOUNTS

BOOKS - ARYA ACCOUNTS (HINGLISH)

BOOKS OF ORIGINAL ENTRY - SPECIAL PURPOSE SUBSIDIARY BOOKS

Illustration

1. Enter the following transactions in the Purchase Book of Pawan Electric Store, New Delhi assuming CGST @6% and SGST @6% :



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2. Enter the following transactions in the Purchase Book of Superior Cloth House, New Delhi, assuming CGST @ 2.5% and SGST @ 2.5%. :-



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3. Prepare a Sales Book from the following transactions of Navketan Furniture House, Ludhiana (Punjab) assuming CGST @6% and SGST @6% :-



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4. Record the following transactions in the Sales Book of Ganesh Electronics, Kolkata (West Bengal) assuming CGST @9% and SGST @9% :



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5. Enter the following transactions in the Purchases Return Book of Goving Traders, New Delhi, assuming CGST @6% and SGST @6% :-



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6. Prepare Sales Return Book in the Books of Ram Lal & Co., Hisar (Haryana) from the following transactions assuming CGST @6% and SGST @6% :-



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7. Prepare Return Books of M/s Gupta Brothers, Jaipur (Rajasthan) from the following transactions assuming CGST @6% and SGST @6% :-



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8. Record the following transactions in the 'JOURNAL PROPER' of M/s Mukesh Traders :



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9. Enter the following transactions of Kumar Bros. in appropriate Subsidiary books:



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10. Mention the subsidiary books in which the following transactions are recorded along with reason thereof :

(i) Purchase of furniture on credit for use in shop.

(ii) Sale of goods on credit.

(iii) Goods returned by Debtors.

(iv) Purchase of stock on credit.

(v) Providing for interest on capital to proprietor.

(vi) Goods returned to creditors.

(vii) Bill accepted by proprietor from creditor.

(viii) Sale of goods for cash.



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Very Short Answer Questions

1. What is a purchase book?



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2. What is a sales book?



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3. Give one point of distinction between Purchases Book and Purchases Account.



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4. What is a debit note?



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5. What is a credit note?



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6. Mention two transactions which are recorded in Journal Proper.

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7. An old machinery was sold to Manish for Rs. 56,000. Name the book in which this entry will be recorded.

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8. "When a Sales Book is maintained, there is no need to open Sales Account in the Ledger". Do you agree?

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Objective Type Question Match

1. Match the transactions in column I with relevant subsidiary books in column II

Column I	Column II
(i) Credit purchases	(A) Return outward Book
(ii) Depreciation	(B) Sales Book
(iii) Goods returned to Alisha	(C) Journal proper
(iv) Trade discount allowed	(D) Purchase Book

A. (i)-(A), (ii)-(B), (iii)-C, (iv)-D

B. (i)-(D), (ii)-(C), (iii)-B, (iv)-A

C. (i)-(B), (ii)-(D), (iii)-A, (iv)-C

D. (i)-(D), (ii)-(C), (iii)-A, (iv)-B

Answer: D



Choose The Best Alternate

1. Purchase book is used to record :

Option1 Purchases of goods

Option2 Credit Purchases of goods

Option3 Credit Purchases of asset

Option4 All credit Purchases

A. Purchases of goods

B. Credit Purchases of goods

C. Credit Purchases of asset

D. All credit Purchases

Answer: B



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2. Debit notes issued are used to prepare :

Option1 Purchases Return Book

Option2 Sales Return Book

Option3 Purchases Book

Option4 Sales Book

A. Purchases Return Book

B. Sales Return Book

C. Purchases Book

D. Sales Book

Answer: A



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3. Is not a subsidiary book

Option1 Purchase Return Book

Option2 Purchase Book

Option3 Ledger

Option4 Sales Book

A. Purchase Return Book

B. Purchase Book

C. Ledger

D. Sales Book

Answer: C



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4. Recording is made in purchases book :

Option1 After deducting trade discount

Option2 After adding trade discount

Option3 After deducting cash discount

Option4 After adding cash discount

A. After deducting trade discount

B. After adding trade discount

C. After deducting cash discount

D. After adding cash discount

Answer: A



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5. Debit Note is the source of writing :

Option1 A debit entry in an Account:

Option2 A sale to a person:

Option3 Sales Return Book:

Option4 Journal Proper

A. A debit entry in an Account

B. A sale to a person

C. Sales Return Book

D. Journal Proper

Answer: A



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6. A separate column is made for 'Credit Note No'. In

Option1 Purchase Book

Option2 Sales Book

Option3 Purchases Return Book

Option4 Sales Return Book

A. Purchase Book

B. Sales Book

C. Purchases Return Book

D. Sales Return Book

Answer: D



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7. The total of Purchase Return Column of Purchases Return book will be posted to the :

Option1 Debit of Purchases A/c

Option2 Credit of Purchases A/c

Option3 Debit side of Purchases Return A/c

Option4 Credit side of Purchases Return A/c

A. Purchase Return A/c - Debit

B. Purchase Return A/c - Credit

C. Purchases A/c -Debit

D. Purchases A/c - Credit

Answer: B



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8. Total of Sales Return Column in the Sales Return Book is posted to :

Option1 Sales A/c - Debit

Option2 Sales A/c - Credit

Option3 Sales Return A/c - Debit

Option4 Sales Return A/c - Credit

A. Sales A/c - Debit

B. Sales A/c - Credit

C. Sales Return A/c - Debit

D. Sales Return A/c - Credit

Answer: C



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9. In case lesser amount is recorded in sales invoice by mistake, then a Is sent

Option1 Debit Note

Option2 Credit Note

Option3 Cash Note

Option4 Debit or Credit Note

A. Debit Note

B. Credit Note

C. Cash Note

D. Debit or Credit Note

Answer: A



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10. A trade entered into following transactions. As a result, total of Purchase Column in the Purchases Book will be :

- (i) Goods purchased from Gaurav Rs. 8,000
- (ii) Goods Purchased from Sudhir for Cash Rs. 10,000
- (iii) Goods purchased from Kamal on credit Rs. 25,000
- (iv) Machinery purchased from Dinesh on credit Rs. 40,000

A. Rs. 83,000

B. RS. 73,000

C. Rs. 33,000

D. Rs. 25,000

Answer: C



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11. Goods taken away by the proprietor from business for his personal use will be recorded in :

- A. Purchases Book
- B. Sales Book
- C. Purchases Return Book
- D. Journal Proper

Answer: D



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12. Recording is made in Journal Proper of :

Option1 All transactions

Option2 Those transactions which are not recorded in any subsidiary book.

Option3 All cash transactions

Option4 All credit Transactions

A. All transactions

B. Those transactions which are not recorded in any subsidiary book.

C. All cash transactions

D. All credit Transactions

Answer: B



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13. Recording is made in Journal Proper of :

- A. Opening Entries
- B. Closing Entries
- C. Adjustment Entries
- D. All of the above

Answer: D

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14. The balance of sales column in the sales day book is Rs. 30,000. Rs. 5,000 were recovered from debtors. Then balance of sales column will be transferred by which amount?

A. Rs. 25,000

B. Rs. 30,000

C. Rs. 20,000

D. Rs. 35,000

Answer: B



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15. A note sent by buyer on return of goods is

Option1 Credit Note

Option2 Return Note

Option3 Debit Note

Option4 None of these

A. Credit Note

B. Return Note

C. Debit Note

D. None of these

Answer: C



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16. Goods sold for Cash Rs. 25,000 plus 12% IGST. Sales A/c will be credited by : Rs. 22,000

A. Rs. 22,000

B. Rs. 25,000

C. Rs. 28,000

D. None of these

Answer: B



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17. Purchase of furniture on credit should be recorded in

A. Journa

B. Purchase Book

C. Cash Book

D. Journal Proper

Answer: D



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18. A is sent to a supplier when we return goods.

Option1 Debit Note

Option2 Credit Note

Option3 Proforma Invoice

Option4 None of these

A. Debit Note

B. Credit Note

C. Proforma Invoice

D. None of these

Answer: A



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Practical Questions

1. Prepare a Purchase Book in the books of M/s Modern Furniture House, Lucknow (U.P) from the following transactions assuming CGST @6% and SGST @6% :-



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2. M/s Ram Narain & Sons of Kerala, who are dealers in readymade garments, purchased the following :-



Prepare Purchase Book assuming CGST @9% and SGST @9%.

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3. Record the following transactions in the Sales Book of Ganesh & Co. of Jaipur (Rajasthan), who deal in Furniture.

Assume CGST @6% and SGST @6% :-



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4. Record the following transactions in the Sales Book of M/s Ajanta Electronics, Ranchi (Jharkhand) assuming CGST @9% and SGST @9% :



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5. Write up Return Outward Book of Malthotra & Co., Bhiwani (Haryana) from the following transactions assuming CGST @6% and SGST @6% :-



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6. Enter the following transactions in the Returns Inward Book of Anand Cloth House Ajmal Khan Road, Mathura (U.P.) assuming CGST @2.5% and SGST @2.5% :-



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7. Prepare Returns Inward and Returns Outward Books from the following in the books of Modern Shoes, Kolkata (West Bengal) assuming CGST @6% and SGST @6% :-



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8. Enter the following transactions in the 'Journal Proper' of Karuna Stores :



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9. Record the following transactions of Keshav Bros. in the proper books :



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10. Name the books of original entry where the following transactions will be recorded with reasons thereof :



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[Additional Questions](#)

1. Prepare the purchase book of M/s Shiv Stationers from the following :



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2. From the following particulars prepare the Purchases Book of Rama Book Store :



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3. Enter the following transactions in the Sales Book of M/s Sri Ram & Sons, Kolkata :-





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4. Prepare Sales book and Purchases book of M/s Deendayal from the following transactions :-



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5. Following transactions were recorded in the books of Darshan Traders :-



You are required to prepare (i) Purchase Book, (ii) Sales Book, (iii) Purchase Return Book, and (iv) Sales Return Book.



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6. Enter the following transactions of a dealer in electrical goods in the appropriate subsidiary books :



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