Subsidiary Books I - Special Purpose Books-2

Model Exam Question paper - 2

11th Standard

Accountancy

Reg.No. : | | | | | | |

I.Answer all the questions

Time : 00:45:00 Hrs

Total Marks : 35

Part-A

3 x 1 = 3

1) Purchases of machinery is recorded in

(a) Sales book (b) Journal proper (c) Purchases book

2) Purchases book is kept to record

(a) All purchases (b) Only cash purchases (c) Only credit purchases

3) Credit sales are recorded in

(a) Sales book (b) Cash book (c) Journal proper

Part-B

6 x 2 = 12

4) What are the various types of subsidiary books?

5) What si cash discount?

6) What is purchases book?

7) What is sales return book?

8) What is Days of grace?

9) What are the advantages of subsidiary books?

Part-C

5 x 3 = 15

10) Write short notes: (a)Purchases Return Book, (b)Debit Note, (c) Credit Note

11) Draw specimen of Purchases Return Book and explain the method of posting

12) Draw specimen of sales return book and explain the method of posting

13) What do you mean by dishonor, noting and protesting?

14) Write Short Notes: (a)Open entries (b)Adjusting entries (c)Transfer entries

Part-D

1 x 5 = 5

15) Enter the following transactions in Returns Inward Book:

2003		
April	6	Returned by Shankar 30 shirts each costing Rs.150, due to inferior quality.
	8	Amar Tailors returned 10 Baba suits, each costing Rs.100, on account of being not in accordance with their order
	21	T.N. Stores returned 12 Salwar sets each costing Rs.200, being not in accordance with order

****