

MERIT TUITION
CENTRE(MTC),Thirumayam(BO),
Pudukkottai(HO)
UNIT TEST-2024
ACCOUNTANCY-XI
(UNIT6)

PART-A**TOTAL MARK:020****2X2=4****I. ANSWER ANY 2 QUESTIONS:**

1. Mention four types of subsidiary books.
2. What is sales returns book?
3. What is purchases returns book?

PART-B**2X3=6****II. ANSWER ANY 2 QUESTIONS:**

4. Give the format of purchases book.
5. From the following transactions write up the Sales day book of M/s. Ram & Co., a stationery merchant.2017
 Jan. 1 Sold to Anbu & Co., on credit 20 reams of white paper @ ` 150 per ream
 Jan. 2 Sold to Jagadish & Sons on credit 6 dozen pens @ ` 360 per dozen
 Jan. 10 Sold old newspapers for cash @ ` 620. Jan. 15 Sold on credit M/s. Elango & Co., 10 drawing boards @ ` 170 per piece
 Jan. 20 Sold to Kani & Co., 4 writing tables at ` 1,520 per table for cash
6. From the following transactions write up the Sales day book of M/s. Ram & Co., a stationery merchant.2017
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PART-C**2X5=10****III. ANSWER ANY 2 QUESTIONS:**

7. Prepare necessary subsidiary books in the books of Niranjana and also Sachin account and Mukil account from the following transactions for the month of February, 2017.
 1 Purchased goods from Mukil Traders on credit 12,480
 Feb. 4 Goods sold to Sachin Traders on credit 15,000

- Feb. 6 Sold goods to Manish Traders on credit 12,100
- Feb. 7 Sachin Traders returned goods for which cash is not paid 1,200
- Feb. 9 Returned goods to Mukil Traders for which cash is not received 1,500
- Feb. 10 Sold goods to Manish & Co., on credit 13,300
- Feb. 14 Purchased from Mukil Traders on credit 15,200
8. Record the following transactions of Vijay Electrical & Co., in the purchases book, purchases returns book, sales book and sales returns book.2017
 Jan 1 Purchased on credit from Preethi & Co., 25 table fans @ ` 1,400 each
 10 fans @ ` 2,000 each
 Add: Auto charges @ ` 100
 Jan 5 Sold on credit to Sheela & co., 10 electric iron boxes @ ` 1,250 each
 20 electric stoves @ ` 450 each
 Less: 10% Trade discount
 Jan 10 Purchased for cash from Brinda & Co., 10 electric stoves @ ` 1,300 each
 Jan 18 Returned to Preethi & Co., 5 table fans being defective for which cash is not received
 Jan 20 Purchased from Sathya & Co., 10 fans @ ` 1,200 each
 Less: Trade discount 5%
 Jan 21 Sheela & Co., returned 3 electric iron boxes as defective for which cash is not paid
 Jan 23 Purchased from Elizabeth & Co., 10 water purifiers @ ` 4,700 each on credit
 Jan 25 Sold on credit to M/s. Bhavani & Co., 7 fans @ ` 1,450 each
 Jan 27 Returned to Sathya & Co., 2 damaged fans for which cash is not received

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