

## Worksheet: Recording of Transactions – I

Gujarat State Board · Class 11 · Accountancy · 9 questions · 17 marks

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ / 17

**Q1.** State the basic accounting equation. *[1 mark]*

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**Q2.** Is an increase in an asset debited or credited? *[1 mark]*

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**Q3.** Name the source document prepared when goods are sold on credit. *[1 mark]*

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**Q4.** Show the effect on the accounting equation: started business with 50,000 cash, then bought goods for 10,000 cash. *[2 marks]*

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**Q5.** Pass the journal entry: purchased furniture for cash 12,000. *[2 marks]*

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**Q6.** Pass the entry: sold goods on credit to Mohan 8,000. *[2 marks]*

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**Q7.** State the debit/credit rule for liabilities and give an example entry. *[2 marks]*

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**Q8.** Pass a compound entry: paid salary ₹6,000 and rent ₹4,000 in cash. *[3 marks]*

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**Q9.** Pass entries: (a) owner withdrew ₹5,000 cash for personal use; (b) took goods worth ₹2,000 for home. *[3 marks]*

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