

## Worksheet: Recording of Transactions – II

Tamil Nadu State Board · Class 11 · Accountancy · 9 questions · 17 marks

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

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

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

**Q1.** What is posting? *[1 mark]*

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**Q2.** Which cash book has cash, bank and discount columns? *[1 mark]*

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**Q3.** In which book is a credit sale of goods recorded? *[1 mark]*

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**Q4.** A cash account has debit total ₹40,000 and credit total ₹31,000. State the balance and its type. *[2 marks]*

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**Q5.** What is a contra entry? Give an example. *[2 marks]*

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**Q6.** Explain the imprest system of petty cash. *[2 marks]*

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**Q7.** Why is the ledger called the 'book of secondary entry'? *[2 marks]*

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**Q8.** State which book records each: (a) credit purchase of goods, (b) goods returned by a customer, (c) purchase of machinery on credit. *[3 marks]*

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**Q9.** Differentiate trade discount and cash discount in recording. *[3 marks]*

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