

**National Institute of Open Schooling**  
**Secondary Course : Accountancy**  
**Lesson 6 : Journal**  
**Worksheet - 6**

1. A journal is called a book of original records. Comment.
2. Journal provides a date wise record of all business transactions. What are the other reasons for preparing a journal?
3. Draw and explain the format of a journal.
4. You have recently learned to prepare a journal. You are excited to tell that to your sister who has not chosen accountancy as a subject. Write down the process of journalizing for her easy understanding.
5. Analyse the following business transactions using the modern approach for classification-2020
 

	Rs.
i. Goods sold for Cash	25,000
ii. Commission paid	1,000
iii. Withdrew cash for personal use	5,000
iv. Salaries paid	10,000
v. Purchased goods on credit	15,000
6. On the basis of above analysis, journalise them.
7. It is difficult to record all transactions in a journal if the number of transactions are large. Hence the journal is divided into various types of journals. Draw a chart to show the classification.
8. Visit any shop in your neighbourhood. Ask him different transactions he has done in the previous week. Select any five and pass journal entries.
9. There are entries that affect more than two accounts. Explain with the help of an example.
10. Journalise the following transactions in the books of Tarandeep Kaur Bhasin for the month of July -

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2020	Rs.
i. Started business with cash	90,000
ii. Purchased goods on credit from Vandana	10,000
iii. Received cheque from Singh Traders	12,000
iv. Paid Matrix furnitures	20,000
v. Paid telephone bill	1,500
vi. Bought stationary for cash	900