

Chapter 6 – Rules of Dr. and Cr. Worksheet

Q1 Classify the following items according to Modern Approach:-

1. Capital		18. Bank Overdraft	
2. Sales		19. Bad Debt	
3. Drawings		20. Advance income	
4. Outstanding salary		21. Accrued income	
5. Cash		22. Expenses O/S	
6. Rent		23. Prepaid Expense	
7. Interest paid		24. Unsold Stock	
8. Bank		25. Motor Car	
9. Discount received		26. Purchase Return	
10. Building		27. Furniture	
11. Purchases		28. Repairs	
12. Sohan (Proprietor)		29. Depreciation	
13. Rent received		30. Sales	
14. Bills Payable		31. Sales Return	
15. Goodwill		32. Discount allowed	
16. Ram (customer)		33. Discount received	
17. Carriage		34. Aman (supplier)	

**Q2 : On which side Increase in following accounts be recorded
Also mention nature of accounts**

	Nature of Account	Increase recorded on Dr. or Cr.
1. Mohan (creditor)		
2. Machinery		
3. Rent		
4. Capital		
5. Commission received		

**Q3 : On which side Decrease in following accounts be recorded
Also mention nature of accounts**

	Nature of Account	Decrease recorded on Dr. or Cr.
1. Stock		
2. Interest received		
3. Interest paid		
4. Drawing		
5. Rent Outstanding		

Q4 Analyse the following transactions , state which accounts are involved and whether they will be debited or credited

Sno.	Transaction	Accounts involved	Nature of account	Dr.	Cr.
1.	Mrs. Rama commenced business with cash Rs 30,000				
2.	Paid into bank Rs 21,000				
3.	Purchased goods by cheque Rs 15,000				
4.	Drew cash from bank for office use Rs 3,000				
5.	Sold goods to Divij on credit Rs.55,000				
6.	Cash received from Divij Rs. 40,000				
7.	Paid Salaries Rs 2,000				
8.	Bought furniture from Jagan Rs 5,000				
9.	Bought furniture from Ajit Furnitures for cash Rs 5,000				
10.	Withdrew cash for domestic use Rs 1,000				
11.	Cash sales Rs 30,000				
12.	Received interest Rs. 600				
13.	Loan taken from Bank Rs. 50,000				
15.	Paid interest on Loan Rs. 5,000				
16.	Loan repaid Rs. 50,000				
17.	Purchased goods from Siva Rs 15,000				
18.	Paid Rs. 12,000 to Shiva				

