



ACCOUNTANCY OF CLASS XI CHAPTER-7 VOUCHERS

- Q.1. Define a cheque.
- Q.2. What is a compound voucher?
- Q.3. What is Pay-in-slip?
- Q.4. What are the types of Accounting Vouchers?
- Q.5. What do you understand by source documents?
- Q.6. Explain the need of cash memo.
- Q.7. 'Invoice is a legal document'. Comment
- Q.8. 'Pay – in – slip and cheque are used for same purpose. Do you agree with the statement. Justify
- Q.9. Write a note on debit voucher. Explain its contents.
- Q.10. Explain transfer vouchers with the help of an example.
- Q.11. What is the meaning of vouchers? Describe the types of Accounting Vouchers.
- Q.12. What are the essential qualities of a good accounting voucher.
- Q.13. Compare debit note and credit note.
- Q.14. Prepare the transfer vouchers from the Source vouchers:
Purchased goods from M/s Diamond book store vide bill no 212 ₹ 10000 Sold goods to M/s Honey bite vide Bill No 41598 Depreciation charged on Building @ 10% on ₹ 200000.



Q.15. Identify which source document is involved and voucher/ vouchers are required in the following transactions.

- a) Goods sold for cash
- b) Purchased goods from Mayank of list price ₹ 12000 and at trade discount of 10%.
- c) Paid ₹ 2000 to Brijmohan in full settlement of his dues of ₹ 2120 through cheque
- d) Paid salary
- e) Goods returned to supplier

Q.16. Prepare the required vouchers in the books of ABC traders for the following transactions:

- a) Withdrew cash from bank ₹ 3000 for office use vide cheque no 211304 of State Bank of India.
- b) Purchased furniture worth ₹ 70000 from unique furnishings vide cash memo no 789.
- c) Sold goods of ₹ 15000 to Hiralal vide bill no 1011
- d) Withdrew ₹ 5000 for personal use by cheque no 31145.
- e) Received a cheque of ₹ 12000 from Kailash and deposited into Bank in full settlement of his dues of ₹ 12500
- f) Wages paid ₹ 23000 vide wage sheet no 25
- g) Paid ₹ 5900 to Rajesh discount allowed by him vide cash receipt no 1335.

Q.17. Prepare the Vouchers :



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- a) Cash from Sahi & co on account vide cash receipt number 302 2000
- b) Commission received vide Cash receipt number 323 1000
- c) Sold leather purses for cash vide cash memo no 121 – 135 6000
- d) Sold two old machines vide cash memo no 1320

Q.18. The following transactions took place at M/s Nandi Ram Tailoring Shop, prepare debit vouchers :

2004		₹
March 1	Bought tailoring materials for cash vide memo No. 338	7,200
March 28	Wages Paid for the month of February, 2004, vide wage sheet No. 39	5,000

Q.19. Prepare credit voucher from the following:

2011		₹
1st Jan	Goods sold for cash vide memo No. 380	7,000
2nd Jan	Commission received (C.B. Folio : 212)	2,000