

CLASS –XI
ASSIGNMENT- 4

SUBJECT – ACCOUNTANCY
TOPIC – ACCOUNTING PROCEDURES AND
SOURCE DOCUMENTS

QI) Classify the following accounts according to traditional as well as modern approach of accounting:

- 1) Capital brought in
- 2) Drawings A/c
- 3) Building purchased
- 4) Purchases A/c
- 5) Sales A/c
- 6) Carriage inward paid
- 7) Cash received
- 8) Interest paid
- 9) Discount allowed
- 10) Conveyance charges
- 11) Subscription received
- 12) Light, power and electricity
- 13) Bad debts written off
- 14) Bad debts recovered
- 15) Discount received
- 16) Furniture and fixtures purchased
- 17) Bank A/c
- 18) Sales promotion expenses
- 19) Loan A/c of a partner
- 20) Sales return
- 21) Bank overdraft
- 22) Sales returns
- 23) Prepaid rent A/c
- 24) Interest accrued
- 25) Outstanding salary
- 26) Interest received in advance
- 27) Goodwill
- 28) Loss by fire
- 29) Patents
- 30) Ram(debtor)

QII) What is meant by voucher? Explain the cash vouchers and non cash vouchers.

QIII) Discuss the various kinds of source documents.

QIV) Distinguish between credit voucher and credit note.