The City School

**North Nazimabad Boys Campus**

**Second Monthly Test Session 2019 – 20**

**Class - 9**

**Time: 35 Minutes Accounting-7707 Marks 20**

**Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Sec: \_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Q#1. You are to enter up;

1. the Sales Day Book from the following details. [5]
2. Post the items to the relevant accounts in the Sales Ledger [5]
3. show the transfer to the sales account in the General Ledger. [5]

2017

Mar 1 Credit sales to B Hope $310

== 3 Credit sales to T Fine $285

== 6 Credit sales to L Moore $38

== 10 Credit sales to B Hope $74

== 17 Credit sales to H Tor $534

== 19 Credit sales to J Young $92

== 27 Credit sales to T Most $44

== 31 Credit sales to R Best $112

Q#2. Answer the following MCQs; [5]

1. Another name of the Sales Journal is;
2. A sales invoice
3. The sales day book
4. The sales ledger
5. None of the above
6. The use of sales journal is to record;
7. Money received from Trade receivables
8. Details of customers
9. Invoice issued to customers in respect of goods sold on credit
10. None of the above
11. Sales Journal totals are posted to;
12. The credit side of the sales account in the nominal (General) ledger
13. The debit side of the sales account in the nominal (General) ledger
14. The debit side of the sales journal
15. None of the above
16. The Sales Day Book is best described as
17. Part of the double entry system
18. Containing customers’ accounts
19. Containing real accounts
20. A list of credit sales.
21. Which one of the following are not included in the Sales Journal;
22. Credit sales made without deduction of trade discount
23. Credit sales made to overseas customers
24. Cash sales
25. Credit sales which eventually turn out to be bad debts.