**The City School  
North Nazimabad Boys Campus**

**Subject: Accounts**

**Work sheet**

**Class: 9-T**

**Week: November 14-18, 16**

Before attempting this question read the **Business documents** Chapter No. 5 from your text book, in case of any query please ask your teacher for help.

Q: Abdul is a wholesaler and he trades with Omar who is a retailer. They exchanged the following documents during the month:

Cheque, credit note, debit note, invoice, statement of account and receipt.

1. Complete the table below to show he order in which the documents re likely to be issued and name the person issuing each document.

|  |  |  |
| --- | --- | --- |
|  | Document | Name of person issuing the document |
| 1. |  |  |
| 2 |  |  |
| 3 |  |  |
| 4 |  |  |
| 5 |  |  |
| 6 |  |  |

1. Explain why a debit not may be issued
2. Explain why a receipt may be issued
3. Name the ledger in which Abdul would maintain Omar’s account
4. Name the ledger in which Omar would maintain Abdul’s account
5. Complete the table below to shoe the ledger accounts used by each trader to record the flowing documents.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Document | Books of Abdul |  | Books of Omar |  |
|  | Account to be debited | Account to be credited | Account to be debited | Account to be credited |
| Cheque |  |  |  |  |
| Credit Note |  |  |  |  |
| Invoice |  |  |  |  |

1. Explain why not entries will be made in the books of either trader for the following documents:
2. Debit note
3. Statement of account