**The City School  
North Nazimabad Boys Campus**

**Class: 11  
Subject: Accounting  
Teacher: Fazal Ur Rahman**

**Blog questions for 11-T Principles of Accounts**

**Topic: Capital and Revenue Expenditures**

**Solve the following questions in your class register; in case of any difficulty you are encouraged to ask your teacher.**

**Q#1** You are required to prepare a sales ledger control account from the following for the

month of November:

20X7 $

Nov 1 Sales ledger balances 23,220

Totals for November:

Sales journal 14,194

Returns inwards journal 826

Cheques and cash received from customers 17,918

Discounts allowed 312

Nov 30 Sales ledger balances 18,358

**Q#2.** Prepare a sales ledger control account from the following:

20X9 $

March 1Debit balances 12,271

Totals for March:

Sales journal 9,334

Cash and cheques received from debtors 11,487

Discounts allowed 629

Debit balances in the sales ledger set off against credit

balances in the purchases ledger 82

March 31 Debit balances ? (Find as balancing figure)

Credit balances 47

**Q#3.** Prepare a sales ledger control account from the following information for October 20X6,

carrying down the balance at 31 October:

20X6 $

Oct 1 Sales ledger balances 28,409

Oct 31 Sales journal 26,617

Bad debts written off 342

Cheques received from debtors 24,293

Discounts allowed 416

Cheques dishonored 120

Returns inwards 924

Set-offs against balances in purchases ledger 319

**(Note: Set off (contra) entries will be credited in the Sales ledger Control Account) and debited to Purchase Ledger Control Account)**