

V. M. C. C.
(The Pioneer Institute for C. B. S. E. Classes)

ACCOUNTANCY
TIME: 2 Hrs.

CLASS – 11th
TEST PAPER – 3

By: Mehul Mittal
Max. Marks - 50

Cash Book & Special Purpose Book

General Instructions: Use of calculator strictly prohibited.

- Q-1.** How does a Cash Book serve “Dual Purpose” ? 3.
- Q-2.** What are contra entries ? Why these are not posted into ledgers ? Cash Deposited Punjab National Bank to State Bank of India – Is it a contra entry ? Where this transaction is initially recorded ? 5
- Q-3.** Enter the following transactions in a Cash Book with Cash and Bank Columns : 6
- | 2015 | ₹ |
|---|--------|
| Jan. 1 Bank overdraft | 12,000 |
| Cash-in-hand | 2,300 |
| 7 Cheque received from Ram | 4,000 |
| Discount allowed | 200 |
| 9 Cheque received from Ram deposited in bank | |
| 12 Cheque paid to Radha | 2,500 |
| and discount received | 50 |
| 15 Ram's cheque dishonoured | |
| 20 Money withdrawn from bank for office use | 3,400 |
| 23 Fees of children paid by cheque | 75 |
| 25 Cheque received from Hira and endorsed it to Sunita on 27th Jan. | 4,500 |
| 27 Bank charges | 20 |
| 31 Paid into Bank the entire balance after retaining ₹ 700 at office. | |
- Q-4.** Enter the following transactions in the Cash Book with Cash and Bank columns :— 8
- | 2014 | ₹ |
|---|--------|
| Apr-01 Cash-in-Hand | 6,200 |
| Bank Overdraft | 18,500 |
| 2 Received a cheque from Hari and paid it into bank on the same day | 1,300 |
| 3 Received a cheque from Vinod | 3,300 |
| 4 Cheque received from Vinod paid into bank | |
| 5 Purchased goods and paid by cheque | 20,000 |
| Freight paid (in cash) | 250 |
| 6 Sold goods for cash | 12,220 |
| 8 Sold goods for cash | 16,000 |
| 9 Sale proceeds of April 8 deposited into Bank | |
| 11 Withdrew cash for private use | 1,000 |
| 12 Withdrew by cheque for private use | 5,000 |
| 14 Goods purchased from Suresh on Credit | 2,500 |
| 16 Paid to Suresh by Cheque | 2,500 |

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17	Received a cheque from Ajay	3,700
20	Cheque received from Ajay endorsed to Vijay	
22	Received Cheque from Mahesh and paid it into Bank	2,700
24	Received Cash ₹ 1,000 and Cheque ₹ 1,200 for cash sales	
25	Paid into Bank	10,000
26	Received a Cheque from Prem and sent it to bank immediately	4,150
27	Received a Cheque from Ashok	3,140
28	Endorsed Ashok's Cheque in favour of Ram Lai	
28	Bank notifies that Prem's Cheque has been dishonoured, Bank Charged ₹ 20 on this Cheque	
28	Kishore deposited directly in our Bank account	3,000
30	Bank has charged ₹ 60 for Bank Charges and interest on overdraft	720

Q-5. Enter the following transactions in a Cash Book with Cash and Bank Columns :— 8

Jun-01	Commenced business with cash	100,000
2	Opened a current account in Central Bank and deposited	80,000
3	Further capital introduced ₹ 50,000, out of which ₹ 40,000 deposited into the Bank.	
3	Purchased goods from Gopal on credit	50,000
4	Paid to Gopal by cheque	36,000
	Discount received	500
6	Received from Sudesh, and deposited into bank on 7th June	12,500
8	Sold goods to Ram on credit	7,500
10	Received cheque from Ram in full settlement of his Account	7,230
11	Commission paid to agent	650
12	Cheque received on 10th June deposited into bank.	
15	Office furniture purchased in cash from Modern Furniture House	12,000
16	Paid for rent	550
18	Drew cheque for personal use	2,000
19	Sold goods to Ghanshyam on Credit	20,000
24	Received from Ghanshyam, cheque for ₹ 5,000 (Immediately deposited into Bank) and Cash	3,600
	Discount allowed	400
25	Withdrew from bank for office use	10,000
25	Received a cheque from X and endorsed it to Y on 29th June	6,000
26	Goods sold to Mohan on Credit	1,000
28	Received a Money Order from Mohan	300
30	Paid salary by Cheque	8,000

Q-6. Enter the following transactions in a petty cash book in analytical form. The book is kept on imprest system, amount of imprest being ₹ 500. 6

2015

Apr-03	Petty Cash in hand ₹ 42. Received cash to make-up the imprest. Bought stamps for ₹ 30.
Apr-05	Paid for office cleaning ₹ 20 and repairs to furniture ₹ 25.

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Apr-07	Paid bus fare ₹ 44, railway fare ₹ 33, telegrams ₹ 20.
Apr-08	Paid for telephone calls ₹ 35.
Apr-09	Bought shorthand note book for office ₹ 25, Carriage on parcels ₹ 28.
Apr-10	Bought envelopes ₹ 45, served refreshment to customers ₹ 15.
Apr-12	Paid for conveyance ₹ 30. Charity ₹ 20. Stapler pins ₹ 28.
Apr-15	Gave tips to office peon ₹ 25.

Q-7. Enter the following transactions in the Purchase Book of Pawan Electric Store, New Delhi:— 6
2014

- Oct-02 Purchased goods from Surya Electric Store, Chandni Chowk, on credit (Invoice No. 480):
200 Tubelights @ ₹ 50 each
50 Table Fans @ ₹ 400 each
20 Heaters @ ₹ 100 each
Trade Discount 15%
- 10 Bought goods from New Light Traders, Connaught Place, on credit (Invoice No. 2310):
20 Table Fans @ ₹ 500 each
40 Ceiling Fans @ ₹ 600 each
10 Electric Irons @ ₹ 200 each
Value Added Tax 8%
Trade Discount 20%
- 20 Purchased goods from Ravindra Electric Co., Patel Nagar, on credit (Invoice No. 1508):
120 Dozen Bulbs @ ₹ 80 per Dozen
20 Water Heaters @ ₹ 120 each
Less : Trade Discount 10%
Freight Charges : 500
- 22 Bought from Sunny Lamp, Lucknow, Uttar Pradesh for cash (Invoice No. 705):
5 Electric Irons @ ₹ 175 each
Central Sales Tax @ 2%
- 28 Bought from Fashion Furniture Co., Chitra Gupta Road, on credit (Invoice No. 3450):
12 Chairs @ ₹ 200 each
2 Tables @ ₹ 1,000 each

Q. 6. Prepare Returns Inward and Returns Outward Books from the following 8

2015

- Jan-03 Returned to Bata Shoe Co.,
50 pairs of Chappals being not up to the approved sample @ ₹ 42 per pair
Less : Trade Discount 20%
- 10 Guru Nanak & Co., Fatehpuri, returned to us :—
10 pairs of Shoes, for being defective @ 120 per pair
Less : Trade Discount 10%

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- 15 Returned to Baluja Shoe Co.
20 pairs of ladies chappals @ ₹ 36 per pair
Less: 15%
- 22 Partap Footwear Co., Gandhi Nagar, returned to us :—
50 pairs of Shoes @ ₹ 150 per pair
Less: 5%
- 27 Manoj Shoe Co., Model Town, returned to us :—
20 pairs of Sandals @ ₹ 85 per pair
- 31 Returned to Liberty Shoe Co. defected goods worth ₹ 1,200.