



### III. Questions on Numerical's

Question 1. From, the following information prepare a Cash Register:

- Ms. Keerti commenced business with Rs 5,00,000.
- Bought furniture worth Rs 2,00,000 and paid freight of Rs 5,600.
- Sold to us by Mr. Martin for cash :

- 5 coloured TV @10,000 each.
- 5 LED @ 18,000 each.

- Sold to M/s Nehal for cash: 2 colour TV @ 20,000 each.
- Returned 1 LED TV to Mr. Martin as it was defective and received payment.
- Received commission of Rs 3,000
- Paid 3 months rent Rs 30,000.
- Paid salary to Mohan Rs 2000.
- Sold to Neerja for cash :

- 3 colour TV for 20,000
- 3 LED Rs 18,000 each for Rs 25,000.

- Paid electricity bill of Rs 800.
  - Depreciation charged on furniture @ 5% p.a.
  - Paid income tax of Rs 3,000 and Sales Tax of Rs 2000.
- Answer: CASH REGISTER (For the month of )

Date	Description	Ref. No.	Bill/Cash Received (in ₹)	Cash Paid (in ₹)	Cash Balance (in ₹)
(a)	Capital amount		5,00,000		5,00,000
(b)	Purchased Furniture (₹ 2,00,000 + ₹ 5,600)			2,056,00	2,94,400
(c)	Purchases: 5 coloured TV @10,000 each. 5 LED @ 18,000 each			1,40,000	1,54,400
(d)	Sales 2 colour TV @ 20,000 each		40,000		1,94,400
(e)	Purchases Returned 1 LED TV to Mr. Shantanu		18,000		2,12,400
(f)	Commission Received		3,000		2,15,400
(g)	Rent Paid		30,000		1,85,400
(h)	Salary Paid to Mohan ₹ 2000			2,000	1,83,400
(i)	Sales 3 colour TV for ₹ 20,000 3 LED of 18,000 each for ₹ 25,000.		1,35,000		3,18,400
(j)	Electricity bill paid			800	3,17,600
(l)	Tax Paid income tax of ₹ 3,000 + and Sales Tax of ₹ 2000)			5,000	3,12,600

Note: Depreciation on furniture will not be taken into account because it is a non-cash expenditure.

The Cash Balance and Bank at the end of January month is :  
Cash Balance Rs 3,12,600.

Question 2. Mr. Varun started an enterprise of shoes and other footwear, with an Cash balance of are one lakh rupees and a bank balance of fifty thousand rupees.

- On 4th December, 2013, he purchased shoes and sandles worth Rs 15,000.
- 8th December, 2013 Adda Enterprises paid a cheque of Rs 12,000 for buying stock on a large extend in the previous month.
- On 12th December, 2013 bought cabinet and extra furniture worth Rs 20,000.
- On 13th December, 2013 sold shoes worth Rs 30,000.
- On 14th December, 2013 sold sandles worth Rs 10,000.

- (vi) On 16th December, 2013 sold sleepers worth Rs 10,000 and cheque received.
- (vii) On 18th December, 2013 purchased slippers and sandles from Bombay Shoes co. worth Rs 20,000.
- (viii) On 19th December, 2013 paid carriage Rs 300.
- (ix) On 28th December, 2013 paid rent Rs 15,000 (by cheque).
- (x) On 29th December, 2013 paid salary to workers of Rs 7,000.
- (xi) On 30th December, 2013 half amount paid through cheque to Bombay Shoes co.
- (xi) On 30th December, 2013 Deposited in bank Rs 5000.

Answer: CASH REGISTER

For the month of December 2013

Date	Description	Ref. No.	Bill/Cash Received (in ₹)	Cash Paid (in ₹)	Cash Balance (in ₹)	Cheque Received (in ₹)	Cheque Issued (in ₹)	Bank Balance (in ₹)
	Cash and Bank Balance				1,00,000			50,000
2013 4 <sup>th</sup> Dec.	Purchased shoes			15,000	85,000			50,000
8 <sup>th</sup> Dec.	Cheque received from Adda Enterprises				85,000	12,000		62,000
12 <sup>th</sup> Dec.	Purchased cabinet and furniture			20,000		65,000		62,000
13 <sup>th</sup> Dec.	Sales: Shoes		30,000		95,000			62,000
14 <sup>th</sup> Dec.	Sales: Sandles		10,000		1,05,000			
16 <sup>th</sup> Dec.	Sales: Sleepers					10,000		72,000
18 <sup>th</sup> Dec.	Purchases: Bombay Shoes Co.			20,000	85,000			72,000
19 <sup>th</sup> Dec.	Paid Carriage			300	84,700			72,000
28 <sup>th</sup> Dec.	Paid Rent				84,700		15,000	57,000
29 <sup>th</sup> Dec.	Paid Salary			7,000	77,700			57,000
30 <sup>th</sup> Dec.	Cheque paid to Bombay Shoes Co. (half amount)						10,000	47,000
30 <sup>th</sup> Dec.	Deposited in Bank			5,000	72,700	5,000		52,000

The Cash Balance and Bank at the end of January month are :

Cash Balance Rs 72,700

Bank Balance Rs 52,000

Question 3. Ms. Neerja, who runs a computer stationery store, has the following transactions. Please help her with the cashbook for her operations.

- (i) On 1st of January, 2014, she has Rs 22,500/- in cash and Rs 40,000 in bank account.
- (ii) On 5th January, 2014, she makes a cash sale of Rs 19,500.
- (iii) On 7th January, 2014, she receives a cheque for 16,000 from Excel Company for sales made in December.
- (iv) On 9th January, 2014, she buys CDs and pendrives and makes a cheque payment of Rs 5,000
- (v) On 12th January, 2014, she makes cash payment of Rs 25,000 for various stationery purchased.
- (vi) On 17th January, 2014, she withdraws cash of Rs 15,000 from her checking account.
- (vii) On 18th January, 2014, she pays salary of Rs 25,000 to her sales staff.
- (viii) On 24th January, 2014, she pays the monthly rent of Rs 12,500 by cheque.
- (ix) On 29th January, 2014, she deposits Rs 25,000 in her bank account.

Answer: CASH REGISTER

For the month of January 2014

Date	Description	Ref. No.	Bill/Cash Received (in ₹)	Cash Paid (in ₹)	Cash Balance (in ₹)	Cheque Received (in ₹)	Cheque Issued (in ₹)	Bank Balance (in ₹)
2014 1 <sup>st</sup> Jan.	Cash and Bank Balance				22,500			40,000
5 <sup>th</sup> Jan.	On, she makes a cash sale of ₹		19,500		42,000			40,000
7 <sup>th</sup> Jan.	Cheque Received Excel Company				42,000	16,000		56,000
9 <sup>th</sup> Jan.	Cash Purchases (CDs and Pendrives)			5,000	37,000			56,000
12 <sup>th</sup> Jan.	Purchases Stationery			25,000	12,000			56,000
17 <sup>th</sup> Jan.	Cash Withdrawal from bank		15,000		27,000		15,000	41,000
18 <sup>th</sup> Jan.	Paid Salary			15,000	12,000			41,000
24 <sup>th</sup> Jan.	Paid Rent						12,500	28,500
29 <sup>th</sup> Jan.	Cash Deposited		5,000	7,000	5,000			33,500

The Cash Balance and Bank at the end of January month are:

(ii) Cash Balance Rs 7,000

(iii) Bank Balance Rs 33,500

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