

Q. Prepare a single column cash book of Vinod from the following transactions:

- Aug 1 Business started with cash ₹10,000
- " 2 Purchased goods for cash ₹6,000
- 5 Purchased furniture for office use ₹1,000
- 7 Goods sold for cash ₹4,000
- 9 Goods purchased from Ram on credit ₹4,000
- 10 Commission received ₹500
- 15 Paid to Ram ₹2,000
- 18 Goods sold to Hari on credit ₹5,000
- 24 Received from Hari ₹4,000
- 28 Stationery purchased ₹300
- " 31 Rent paid ₹400 and withdrew for personal use ₹2,800

Dr.		Cash Book		Cr.	
Date	Particulars	Cash (₹)	Date	Particulars	Cash (₹)
	To Capital	10,000		By Purchases	6,000
	Sales	4,000		Furniture	1,000
	Commission received	500		Ram	2,000
	Hari	4,000		Stationery	300
				Rent	400
				Withdrawal for personal uses	2,800
				Balance c/d	5,700
				(Cash Balance)	
	To Balance b/d	18,500			18,500
		5,700			

Note: Withdrawal for personal use → Amount taken out of business ∴ payments

Withdrawal for office use → Amount taken for business itself ∴ receipts

Q. Prepare Single Cash Book.

1987		₹
Nov 1	Commenced business with cash	20,000
2	Deposited in bank A/c	10,000
3	Purchased furniture for cash	500
4	Paid cartage	70
13	Purchased goods for cash	5,000
4	Cash sales	4,000
8	Received from Shyam Lal	1,000
10	Withdrew from bank	5,000
18	Received cash from Hakesh	1,500
20	Received cash from Hakesh	7,000
25	Purchased a typewriter	500
28	Paid wages	5,000
30	Deposited into bank	4,000
31	Paid rent for the month	

(Answer: Cash in hand ₹2,430)

Q. Prepare Double Column Cash Book.

1987		₹
Dec 1	Cash in hand	10,000
2	Bought goods	4,000
3	Paid to Kapil	500
4	Paid to Kapil	2,000
4	Cash sales	3,000
5	Cash sales	3,000
6	Bought goods on credit from Luvesh	3,000

6. Paid cartage	60
8 Purchased stationery	100
10 Paid to Suresh	2950
Discount allowed by him	50
15 Paid travelling expenses	100
16 Sold goods on credit to Shankar	1600
18 Purchased furniture	2500
20 Received from Shankar	1550
Discount allowed to him	50
25 Purchased typewriter	5,000
27. Paid to Kundra ₹1900 in full settlement of his account of ₹2,000.	
29. Received from Haru	2,470
Discount allowed to him	30
31 Paid wages	500
31 Withdrew for personal use	200

Receipts				Cash Book				Payment			
Date	Particulars	Discount allowed	Cash	Date	Particulars	Discount received	Cash				
1.12.87	To Cash		10,000	2.12	By Purchase		4,000				
4.12	Sales		2,000	3.12	Kapil		500				
5.12	Sales		3,000	6.12	Cartage		60				
20.12	Shankar	50	1,550	8.12	Stationery		100				
29.12	Haru	30	2,470	10.12	Suresh	50	2,950				
				15.12	Travelling exp		100				
				18.12	Furniture		2,500				
				25.12	Typewriter		5,000				
				27.12	Kundra	100	1,900				
				31.12	Wages		500				
				31.12	Deductions		200				

Cash Balance							
			1210				
	80	19,020			150	19,020	
CONTRA ENTRY				Total			
Q. 1987				2			
Oct. 1				2,000			
Cash in hand				10,000			
Cash at bank				4,000			
3 Bought goods and paid by cheque				1,000			
5 Purchased furniture for cash				600			
7 Paid wages by cash				2,000			
10 Sold goods to Haru for cash				2,000			
12 Received cheque from Gopal				2,450			
15 Paid to Nabhax by cheque				50			
Discount received from him				500			
17. Received cheque from Rajesh				2,000			
18 Cheque received from Gopal deposited in the bank				3,000			
19 Paid to Banarasi Das by cheque				500			
Cheque of Rajesh endorsed to Ram				2,000			
20 Deposited into bank				4,000			
22 Sold goods and received a cheque				600			
24 Withdrew from bank for personal use				2,480			
25 Received from Rakesh				20			
Discount allowed to him				1,000			
31 Paid rent by cheque				3,000			
Paid salaries by cheque				2,000			
Withdrew from bank for office use							
Prepare triple column cash book.							

Dr.

Cash Book

Date	Particulars	Dr. all	Cash	Bank	Date	Particulars	Disc. Recd	Cash	Bank
1.10.87	To Cash		2000	10,000 3.10	By Purchases			4000	
10.10	Sales		2000	2000 5.10	Furniture		1000		
12.10	Gopal			2000 7.10	Wage		600		
17.10	Rajesh			500 15.10	Manohar	50		74.50	
18.10	Gopal			2000 19.10	Baranasi Das			3000	
22.10	Cash (Contd)		2000	20.10	Ram			500	
24.10	Sales		4000	22.10	Bank (c)		2000		
26.10	Rajesh	20	7980	25.10	Draughts			600	
31.10	Withdrew office		2000	2000 31.10	Rent			1000	
				31.10	Salaries			3000	
					Balance c/d		4880	5750	
			79500						
			20	8480			50	8480	23500

Note

Withdrew from bank for office use :- So, company to be in cash form.

Proprietor System :- Initial amt will be given for purpose i.e., here in the below ques, 200 given for petty cash.

Petty Cash Book

Receipts	Date	Particulars	Total	Stationery	Cartage	Conveyance	Entertain	Sundry Expenses
200	Feb 1	Cash						
	2	Postage	4.70	4.70				
	4	Stationery	10	10				
	6	Travelling	5		5			
	8	Cartage	10		10			
	9	Telegram	15.20	15.20				
	12	Coolie	5					5
	15	Tea	5.50				5.50	
	17	Repairs	12					12

18	Bus fair	4.50			4.50		
19	Ink & Pencils	7.50	7.50				
20	Soap	5.50	5.50				
21	Sweepers	5			5		
22	Taxi fare	45.50				45.50	
23	Cold drinks	7.50					7.50
25	Travelling exps	20				20	
26	Air mail letters	17.50	17.50				
28	Order books	12	12				
	Balance	7.60					
		192.40	72.90	20	70	13	17

(Balance = 7.60)

Petty Cash Book

Receipt	Date	Particulars	Total	Stationery	Cartage	Entertain	Sundry expenses
300	Jan 1	Cash					
	2	Postage	85.20	85.20			
	3	Stationery	10.50	10.50			
	5	Conveyance	10.20				10.20
	6	Telegram	12.40	12.40			
	8	Ink	6.10	6.10			
	9	Tea	5				5
	10	Stamps	13	13			
	12	Pens	20	20			
	14	Trunk call charges	24.50				24.50
	15	Cartage	8		8		
	16	Taxi fare	43.50				43.50
	17	Soap	5.60				5.60
	18	Typewriting paper	40	40			
	19	Cartage	10		10		
	20	Bus fair	8.20				8.20
	21	Coolie	10.50				10.50
	22	Poor tip	2.5				2.5
	23	Register	20	20			

28	Rickshaw charge	2.50			7.50
30	Cold drinks	7.50			
		290.70	147.20	200.50	18.10
	Balance	9.30			

Bank Reconciliation Statement (BRS)

BRS as on 31st March 2017

Particulars		Amount (£)
Cash Balance		20,000
Add: Cheque issued not presented	5,000	
Bank Interest	100	
		5,100
Less: Cheque deposited but not realised	2,000	
Bank charges	50	
Cheque received but deposited on 2nd Aug	1,000	
		(3,050)
Pass Book Balance		22,050

BRS as on ...

Particulars		Amount (£)
Cash Balance		12,500
Add: Cheques issued but not present	600	
Directly deposited by customer	800	
Interest on investment collected	200	
		1,600
Less: Cheque deposited but not collected	900	
Bank paid Insurance premiums	500	
Bank charges	300	
		(1,700)
Pass Book Balance		12,400

Particulars		Amount (£)
Pass Book Balance		3,000
Add: Cheque paid into bank not cleared (1,000 + 500)	1,500	
	300	
		1,800
Bank charges		4,800

Less: Cheque issued not presented (2,000 + 500)	2,500	
Interest entered only in pass book	100	
		(2,600)
Cash Book Balance		2,200

Particulars		Amount (£)
Cash Book Balance (Overdraft)		(15,000)
Add: Cheque issued not presented	6,000	
		6,000
Less: Cheque deposited not credited	8,500	
Cheque deposited dishonoured	1,200	
Interest on overdraft not recorded	780	
Cheque received not sent to bank	2,420	
		(13,900)
(Overdraft) Pass Book Balance		(21,900)

Particulars		Amount (£)
Cash Book Balance		4,800
Add: Cheque issued not presented (1,600 + 2,000)	3,600	
Dividend credited by bank	520	
Cheque deposited directly	300	
		4,420
		12,220

Less: Cheque deposited but not cleared 1,200
Bank charges 60
Cheque dishonoured 500
Cheque not sent to bank 160

(1,920)

Pass Book Balance

10,300