



ACCOUNTANCY OF CLASS XI CHAPTER – 9 CASH BOOK

- Q.1. Is cash book a ledger or a journal ?
- Q.2. Write one difference between cash a/c and cash book?
- Q.3. Why the cash column of the double column cash book always shown a debit balance?
- Q.4. What does the credit balance of bank column of a cash book indicate?
- Q.5. Which form is filled to deposit cash or cheque in the bank?
- Q.6. What does bearer and an order cheque mean?
- Q.7. What are contra entries? How can they be differentiated in the cash book?
- Q.8. What is an imprest system of petty cash book?
- Q.9. Prepare two column cash book (with bank column) from the following details:

April 2012:

1. Business started by Ramesh with cash ₹5,00,000 and goods worth ₹ 2,00,000.
2. Opened an a/c with SBI by depositing ₹ 3,00,000.
3. Cash sales ₹ 30,000.
4. Goods sold to Kailash costing ₹ 20,000 for ₹ 22,500.



5. Purchased furniture for ₹ 25,000 and payment is made by cheque.
6. Kailash paid ₹ 22000 in full settlement of his a/c.
7. Purchased a building worth ₹ 20,00,000 and downpayment ₹ 2,00,000 is made through cheque.
8. Chq of ₹ 24,000 received from Bhanu against his dues of ₹ 25000.
9. Salary paid ₹ 30000
10. Bhanu's chq deposited into bank.
11. Chq. of 10,000 received from Mohan and deposited into bank.
12. Goods of list price ₹ 40,000 purchased for cash at 10% discount.
13. Received a chq of ₹ 5000 from Rakesh.
14. Commission received in advance ₹ 12000.
15. Rakesh's chq endorsed in favour of Suresh.
16. Paid phone bill ₹ 2000.
17. Withdrew from bank ₹ 3000 for personal use.
18. Rakesh's chq returned dishonoured.
19. Cash given as charity ₹ 2000.
20. Keeping ₹ 25000 in hand remaining balance has been deposited into bank.

Q.10. Enter the following transactions in a double column cash book of Vikram Ltd with cash and bank column:



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2012

Jan. 1	Cash in hand	24000
	Bank overdraft	2,500
Jan. 2	Bought goods from Hari	5,000
Jan. 3	Printers purchased for office use for cash	7,000
Jan. 4	Deposited in Bank	15,000
Jan. 5	Paid to Hari by chq in full settlement	4850
Jan. 7	Bills receivable for 3 months received from Om	2000
Jan. 10	Om's bill discounted from Bank @ 10%	
Jan. 12	Wages paid to workers	900
Jan. 14	Loan repaid through cheque	8100
Jan. 17	Sold to Meeraji Goods worth	2500
Jan. 20	Paid Proprietor's personal laundry bill	800
Jan. 24	Meerji became insolvent & received @25% from him	
Jan. 27	Bank charges	50
Jan. 28	Cash sales (goods costing ₹ 1500@33.33% profits) and half the proceeds deposited in bank.	

11. Prepare a double column cash book to give effect of the following transactions made by M/S Vinod Traders.

May 1	Cash in hand	28590
	Cash at bank (Cr. Balance)	7810



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May 4	Received a chq from Himmat Singh on a/c	1160
	Allowed him discount	40
May 5	Himmat Chq deposited in Bank	
May 10	Staff Salaries Paid	13000
May 12	Withdrew from Bank	5,500
May 15	Paid of Hiranand Traders ₹ 1120 in full settlement of their dues of ₹ 1500 by chq.	
May 18	Chq in favour of Hiranand returned not honored. Issued a fresh cheque in their favour including ₹ 300 bank charges on account of returned cheque.	
May 20	Honored own acceptance by Chq ₹ 500	
May 22	Sent a chq for household expenses	800
May 23	Received cash for bills of exchange from Suresh & deposited the same into bank ₹ 1000	
May 25	Paid rent by chq	1500
May 27	Issued chq for petty cash	200
May 28	Paid to Vijay by chq ₹ 540 and discount received 60.	
May 31	Interest received	300

12. Prepare a petty Cash book on the Imprest system from the following:

2010		₹
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Jan. 1	Received for petty cash	1000.00
Jan. 2	Paid Bus fare	5.00
Jan. 2	Paid Cartage	25.00
Jan. 3	Paid for postage and Telegram	50.00
Jan. 3	Paid for casual labour	60.00
Jan. 4	Paid for stationary	40.00
Jan. 4	Paid for Tonga charges	20.00
Jan. 5	Paid for Chair repair charges	150.00
Jan 5	Bus fare	10.00
Jan 6	Cartage	40.00
Jan 6	Postage and Telegram	70.00
Jan 6	Tonga charge	30.00
Jan 6	Cartage	30.00
Jan 6	Stationary	20.00
Jan 6	Refreshment to customers	50.00

13. Enter the following transaction in a cashbook with cash and bank columns.

Date	Details	Amount ₹
2005		
Jan. 01	Bank Overdraft	24,000



	Cash in Hand	4,600
Jan. 04	Received cheque from Shyam	8,000
	Discount allowed	400
Jan. 08	Shyam's cheque deposited into the bank	
Jan. 13	Payment made to Radha by cheque	5,000
	Discount received	100
Jan. 16	Cheque of Shyam returned dishonored	
Jan. 17	Drawn cash for office use	6,800
Jan. 20	Children's fee paid by cheque	150
Jan. 24	Cheque received from Rani and endorsed it to	9,000
	Amar on 28 Jan	
Jan. 30	Bank charges	40
Jan. 31	Paid into bank entire balance after	
	retaining ₹ 1,400 at office	

14. Record the following transactions in Two column cash book



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2007	
Jan 2	Ghanshyam started business with cash ₹ 10,000. He pays ₹ 2300 for goods purchased; ₹ 500 for furniture purchased; ₹ 400 for office equipment.
6	He sells goods for cash ₹ 1,800
8	He sells goods to N and 5 days credit ₹ 800
9	He pays wages ₹ 15; cartage ₹ 5
11	He buys goods for cash ₹ 700 and pays a creditor S ₹ 425 in settlement of a claim of ₹ 430
13	He receives cash from N ₹ 798 in full settlement of the debt.
15	He sells goods for cash ₹ 50.

15. Mr. Mohit , the petty cashier of M/s Sultan Chand & Sons received ₹ 2,000 on Jan 01, 2006 from the head cashier. For the month, details of petty expenses are listed as follows:

Date	Details	Amount ₹
2006		
Jan.01	Auto fare	55
Jan.04	Taxi fare	195



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Jan.08	Refreshments	85
Jan.13	Auto fare	60
Jan.16	Bus fare	24
Jan.17	Office sanitation	60
Jan.20	Unloading charges	40
Jan. 24	Bus fare	15

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