

1. Record the following transactions in Two-column Cash Book of Ripple, Delhi:

2023		₹
March 1	Cash balance.....	25,000
	Bank balance	20,000
March 4	Paid insurance premium by cheque	14,200
March 7	Cash purchases of goods	15,000
	Received cash discount of 3% of purchase cost of goods	
March 8	Cash sale.....	15,000
	Allowed cash discount @ 2% of sale value of goods	
March 10	Cash deposited in bank	15,000
March 11	Telephone bill paid by cheque.....	2,000
March 14	Withdrew from bank for personal use.....	6,000
March 15	Withdrew from bank for official use.....	14,500
March 20	Received cheque from Dinesh in settlement of ₹ 11,000 and deposited the same in bank	10,700
March 23	Cash received from Mohan	6,850
	Discount allowed	150
March 24	Stationery purchased for cash	1,000
March 24	Cheque received from Gupta, allowed him discount ₹ 250	4,500
March 28	Cheque received from Gupta deposited in bank	
March 31	Cheque deposited on March 28 dishonoured and returned by the bank	
March 31	Rent paid by cheque.....	4,000
March 31	Paid cash for postage	220
March 31	Paid wages to watchman in cash	3,000

[Cash Balance—₹ 27,280; Bank Balance—₹ 5,000.]

2. The following transactions took place during the week ended 28th May, 2023. How will it be recorded in the Petty Cash Book which was maintained with a weekly 'float' of ₹ 3,000?

2023		₹
May 23	Postage.....	400
May 24	Casual labour.....	500
May 24	Taxi hire	600
May 26	Note pads and registers.....	800
May 27	Cartage.....	200
May 28	Bus fare	300

[Petty Cash Balance—₹ 200.]

3. Determine the missing values of the Cash Book with Bank Column of Yashika on the basis of following transactions:

2022	₹	2022	₹
Sept. 1	Cash in Hand 7,500	Sept. 15	Goods Purchased and Paid by Cheque 2,000
	Bank Overdraft 3,500	Sept. 20	Paid Rent 500
Sept. 2	Paid Wages 200	Sept. 25	Drew from bank for personal use 400
Sept. 5	Cash Sales 7,000	Sept. 30	Salary Paid 1,000
Sept. 10	Cash Deposited into Bank 4,000		

Dr. CASH BOOK (DOUBLE COLUMN)					Cr.				
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2022					2022				
Sept. 1	To Balance b/d		...(1)...		Sept. 1	By Balance b/d			3,500
Sept. 5	To Sales A/c		7,000		Sept. 2	By Wages A/c		200	
Sept. 10	To ...(2)...	...(3)...		4,000	Sept. 10	By ...(4)...	...(5)...	4,000	
Sept. 30	To Balance c/d (Bank Overdraft)			...(6)...	Sept. 15	By Purchases A/c			...(7)...
					Sept. 20	By Rent A/c		500	
					Sept. 25	By ...(8)...			400
					Sept. 30	By Salary A/c		1,000	
					Sept. 30	By Balance c/d		...(9)...	
			...(10)...	...(11)...				...(12)...	...(13)...

[1: ₹ 7,500; 2: Cash A/c; 3: C; 4: Bank A/c; 5: C; 6: ₹ 1,900; 7: ₹ 2,000; 8: Drawings A/c; 9: ₹ 8,800; 10: ₹ 14,500; 11: ₹ 5,900; 12: ₹ 14,500 13: ₹ 5,900.]

4. Enter the following transactions in the Double Column Cash Book of M/s. Gupta Store:

2022		₹
June 1	Cash in Hand ₹ 800, Bank overdraft ₹ 5,700	
June 7	Received a cheque from Bharati, discount allowed ₹ 150	3,250
June 9	Deposited the above cheque into Bank	
June 15	Cheque received from Panna Lal	1,200
June 20	Bharati's cheque returned dishonoured	
June 28	Panna Lal's cheque was endorsed to Kamal	
June 30	Income tax paid by cheque.....	150

[Cash Balance—₹ 800; Bank Overdraft—₹ 5,850.]

5. Enter the following transactions in the Cash Book of Chandrika:

2023		₹
Jan. 1	Chandrika commences business with cash	1,00,000
Jan. 3	She opened a Bank Current Account with her Savings Account cheque.....	10,00,000
Jan. 4	She receives cheque from Kirti & Co. as advance	60,000
Jan. 7	She pays Kirti & Co's cheque into Bank	
Jan. 10	She advanced Ratan & Co. by cheque	35,000
Jan. 12	Tripathi & Co. pays into her Bank A/c.....	47,500
Jan. 15	She receives cheque from Warsi and allows him discount ₹ 3,500.....	45,000
Jan. 20	She receives cash ₹ 7,500 and cheque ₹ 10,000 from Kalyan against credit balance	
Jan. 25	She pays into Bank, including cheques received on 15th and 20th January	1,00,000
Jan. 27	She pays by cheque for purchases	27,500
Jan. 28	Cheque received from Warsi was dishonoured	
Jan. 30	She pays sundry expenses in cash.....	50
Jan. 30	She pays John & Co. in cash and is allowed discount ₹ 3,500.....	37,500
Jan. 31	She pays office rent by cheque	20,000
Jan. 31	She draws a cheque for office use	40,000
Jan. 31	She pays staff salaries by cheque	30,000
Jan. 31	Paid cash for stationery	2,500
Jan. 31	Purchased goods for cash.....	12,500
Jan. 31	She pays commission by cheque to Jagpal	30,000
Jan. 31	Received cheque for commission from Raghubir & Co. and deposits the same in Bank	50,000
Jan. 31	Cash Sales	45,000

[Cash Balance—₹ 94,950; Bank Balance—₹ 10,30,000.]