Class-11 Accountancy

Topic- Cash book, subsidiary books

 Q-1 Prepare cash book from the following transations:

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| --- | --- | --- |
| **2013** |  | **Amt (Rs.)** |
| Mar 1 | Cash in hand | 85,000 |
|  | Bank Balance with ICICI | 2,50,000 |
|  | Overdraft with (Axis) | 1,75,000 |
| Mar 3 | Cash sales | 70,000 |
| Mar 5 | Paid salary to staff by cheque on ICICI | 1,00,000 |
| Mar 8 | Cheque received from Raj deposited with Axis | 90,000 |
| Mar 10 | Cash deposited into ICICI | 50,000 |
| Mar 12 | Amount transferred from ICICI to Axis by cheque | 30,000 |
| Mar 15 | Cash withdrew from ICICI | 80,000 |

Q-2 Enter the following transactions in proper subsidiary books of Balram

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| --- | --- | --- |
| **2013** |  | **Amt (Rs.)** |
| Jan 1 | Sold goods to Rames | 21,000 |
|  | Bought of Hari Ram, | 31,200 |
| Jan 2 | Ramesh Returned goods | 3,000 |
|  | Sold to Dina Nath | 22,000 |
| Jan 2 | Purchased goods from Mangal | 28,000 |
| Jan 4 | Returned goods to Mangal | 4,000 |
| Jan 4 | Bought of Devi Dayal | 13,000 |
| Jan 4 | Sold to Zakir Hussain | 14,000 |
| Jan 5 | Zakir Hussain returned goods | 1,800 |
| Jan 6 | Sold to Ram Saran | 20,000 |
| Jan 6 | Sold to Ghanshyam | 12,000 |
| Jan 7 | Ram Saran returned goods | 2,000 |
| Jan 7 | Bought of  Devi Dayal | 28,000 |
| Jan 8 | Returned goods to Devi Dayal | 3,000 |
| Jan 9 | Purchased goods from Raghu Nath subject to a trade discount of 10% | 40,000 |
| Jan 10 | Sold to Raja Ram goods subject to trade discount of 5% | 20,000 |

Q-3 Prepare Two column cash book from the following transactions of Mani, Kochi:

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| --- | --- | --- |
| **2022** |  | **Amt (Rs.)** |
| March 1 | Cash in hand rs. 15,000, cash at bank rs. 5000 |  |
| March 3 | Purchased goods for cash rs. 6720 received cash discount of rs. 220 |  |
| March 5 | Deposited in the bank  | 5,000 |
| March 7 | Cash sales | 10,000 |
| March 15 | Received three months post dated cheque of rs. 20,000 from Raj and discounted from bank paying discounting charges rs. 750  |  |
| March 18 | Recevied cheque from Deepak for rs 5000(not banked) allowed discount rs 200 |  |
| March 20 | Cheque received from Deepak deposited in Bank |  |
| March 22 | Paid to Chandra by cheque rs 2500, received discount rs. 100 |  |
| March 25 | Withdrew from bank for personal use rs.  | 1000 |
| March 28 | Sold goods to Ashok for rs. | 10,000 |
| March 30 | Purhcased goods from chander | 20,000 |
| March 31 | Received cheque from Ashok rs 5000 and deposited in bank, allowed cash discount | 200 |
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Q-4 Inder maintains a columnar petty cash book on the imprest system. The imprest amount is rs. 5000. From the following information, show how his petty cash book would appear for the week ended 12th sept. 2021

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| --- | --- | --- |
| Sep 7 | Balance in hand | 1349 |
|  | Received cash reimbursement to make up imprest |  |
|  | postage | 123 |
|  | Stationary | 321 |
| Sep8 | Travelling and conveyance | 126 |
|  | Miscellaneous expenses | 11 |
|  | Entertainment | 72 |
| Sep 9 | Repairs | 1567 |
| Sep 10 | Postage | 174 |
|  | Travelling | 673 |
| Sep 12 | Miscellaneous expenses | 201 |
|  | Postage | 483 |
|  | Repairs | 30 |