

Cash Book

Solution 1

Cash Book

2023	Particulars	Amount	2023	Particulars	Amount
Jan. 1	To Balance b/d	1,200	Jan. 7	By Rent A/c	30
Jan. 5	To Ram A/c	300	Jan. 10	By Shyam A/c	700
Jan. 8	To Sales A/c	300	Jan. 27	By Furniture A/c	200
			Jan. 31	By Salaries A/c	100
			Jan. 31	By Balance c/d	770
		1,800			1,800
Feb.1	To Balance b/d	770			

Solution 2

Cash Book

Date 2023	Particulars	L.F	Disc.	Amount	Date 2023	Particulars	L.F	Disc.	Amount
Apr 1	To Capital A/c			2,000	Apr 1	By Furniture A/c			250
Apr 4	To Sales A/c			950	Apr 2	By Purchases A/c			500
Apr 6	To Krishna & Co.		20	600	Apr 5	By Ram Mohan A/c		10	560
					Apr 7	By Petty Exp. A/c			15
					Apr 8	By Purchase A/c			150
					Apr 13	By Wages A/c			1,000
					Apr 14	By Ali & Sons A/c		8	400
					Apr 30	By Balance c/d			675
			20	3,550				18	3,550
May 1	To Balance b/d			675					

Solution 3

Cash Book

Date 2022	Particulars	L.F	Disc.	Cash	Bank	Date 2022	Particulars	L.F	Disc.	Cash	Bank
Apr 1	To Balance b/d			9,000	36,000	Apr 2	By Bank A/c	C		3,000	
Apr 2	To Cash A/c	C			3,000	Apr 5	By Furniture A/c				4,500
Apr 12	To Kamini A/c		60	2,940		Apr 8	By Purchase A/c			1,500	
Apr 14	To Sales A/c			15,000		Apr 16	By Shikha A/c		150		4,350
Apr 19	To Cash A/c	C			1,500	Apr 19	By Bank A/c	C		1,500	
Apr 20	To Sales A/c				4,000	Apr 23	By Drawings A/c				1,800
Apr 24	To Reema A/c		60	4,290		Apr 26	By Bank A/c	C		4,290	
Apr 26	To Cash A/c	C			4,290	Apr 28	By Cash A/c	C			6,000
Apr 28	To Bank A/c	C		6,000		Apr 30	By Rent A/c				2,400
						Apr 30	By Commission A/c				40
						Apr 30	By Balance c/d		-	26,940	29,700
			120	37,230	48,790				120	37,230	48,790
May 1	To Balance b/d			26,940	29,700						

Note:

- (1) Discount allowed and discount received ₹ 120 and ₹ 150 respectively should be posted in respective Accounts in the ledger.
- (2) When cheque is not promptly deposited into Bank, first it is entered in the Cash Column and subsequently at the time of deposit, Bank Account is debited and Cash Account is credited.

Solution 4

Petty Cash Book

Date 2023	Receipts	Amount	Date	Payments	Voucher No.	Amount	Conveyance	Cartage	Stationary	Postage & Telegram	Wages	Sundries
Jan 1	To Cash	10,000										
			Jan 2	By Conveyance	1	50	50					
			Jan 2	By Cartage	2	250		250				
			Jan 3	By Postage and Telegrams	3	500				500		
			Jan 3	By Wages	4	600					600	
			Jan 4	By Stationary	5	400			400			
			Jan 4	By Conveyance	6	200	200					

			Jan 5	By Repairs	7	1,500						1,500
			Jan 5	By Conveyance	8	100	100					
			Jan 5	By Cartage	9	400		400				
			Jan 6	By Postage and Telegrams	10	700				700		
			Jan 6	By Conveyance	11	300	300					
			Jan 6	By Cartage	12	300		300				
			Jan 6	By Stationary	13	200			200			
			Jan 6	By General Exp.	14	500						500
						6,000	650	950	600	1,200	600	2,000
				By Balance c/d		4,000						
		10,000				10,000						
Feb 1	To Bal b/d	4,000										

Solution 5

Petty Cash Book

Receipts	Date	Payments	V No.	Total	Conveyance	Cartage	Stationary	Postage & Telegram	Wages	Sundries
20,000	Apr 1	To Cash								
	2	By Conveyance	1	500	500					
	3	By Cartage	2	2500		2500				
	4	By Postage and Telegrams	3	500				500		
	5	By Wages	4	600					600	
	5	By Stationary	5	400			400			
	6	By Repairs	6	1,500						1,500
	6	By Conveyance	7	100	100					
	7	By Cartage	8	400		400				
	7	By Postage and Telegrams	9	700				700		
	8	By Cartage	10	3000		3000				
	9	By Stationary	11	2000			2000			
	10	By Sundry Exp.	12	5000						5000

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				17,200	600	5,900	2,400	1,200	600	6,500
		By Balance c/d		2,800						
20,000				20,000						
2,800		To balance b/d								
17,200	11	To Cash								

Solution 6

- In a business house a number of small payments, such as for taxi fare, cartage, etc., have to be made. If all these payments are recorded in the cash book, it will become unnecessarily heavy. Also, the main cashier will be overburdened with work.
- Therefore, it is usual for firms to appoint a person as 'Petty Cashier' and to entrust the task of making small payments. of-course he will be reimbursed for the payments made.
- Later, on an analysis, the respective account may be debited.
- Imprest system of petty cash is followed, under this system a fixed sum of money is given to petty cashier for meeting expenses for a prescribed period.

Advantages of Petty cash book are:

- a) Saving of time of the chief cashier
- b) Saving in labour in writing up the cash book and posting into the ledger
- c) Control over small payments

Solution 7

M/s Raj Agencies Cash Book

Date	Particulars	LF	Discount ₹	Cash ₹	Bank ₹	Date	Particulars	L.F.	Discount ₹	Cash ₹	Bank ₹
2022						2022					
Mar 1	To Balance b/d			30,000	1,20,000	Mar 2	By Bank	C		10,000	
Mar 2	To Cash	C			10,000	Mar 5	By Furniture				15,000
Mar 12	To Mohan		200	9,800		Mar 8	By Purchases			5,000	
Mar 14	To Sales			50,000		Mar 16	By Lata		500		14,500
Mar 19	To Cash	C			5,000	Mar 19	By Bank	C		5,000	
Mar 24	To Gupta		200	14,300		Mar 23	By Drawings				6,000
Mar 26	To Cash	C			14,300	Mar 26	By Bank	C		14,300	

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Mar 28	To Bank	C		20,000		Mar 28	By Cash	C		20,000
						Mar 30	By Rent			8,000
						Mar 31	By Balance c/d		89,800	85,800
			400	1,24,100	1,49,300				500	1,24,100
Apr 1	To Balance b/d			89,800	85,800					