



INDIAN SCHOOL AL WADI AL KABIR

Class: XI ACCOUNTANCY	Department: Commerce
Worksheet No: 1	Topic: CASH BOOK

- Enter the following transactions in a simple cash book for December 2024:
 - 01 Cash in hand 72,000
 - 05 Cash received from Bijoy 4,000
 - 07 Rent Paid 2,000
 - 10 Purchased goods Maria for cash 6,000
 - 15 Sold goods for cash 9,000
 - 18 Purchase stationery 300
 - 22 Cash paid to Sona on account 2,000
 - 28 Paid salary 1,000
 - 30 Paid rent 500
 - 31 Paid life insurance premium 1,000
- Record the following transaction in simple cash book for March 2025:
 - 01 Cash in hand 50,000
 - 04 Cash paid to Ajay 600
 - 07 Purchased goods 800
 - 12 Cash received from Sanjay 1,900
 - 16 Sold goods for cash 800
 - 20 Paid to Manish 500
 - 25 Paid cartage 100
 - 31 Paid salary 1,000
 - 31 Paid income tax 3,000
- Prepare a double column cash book with the help of following information for December 2024:
 - 01 Started business with cash 1,20,000
 - 03 Cash paid into bank 50,000
 - 05 Purchased goods from Ranjana 20,000
 - 06 Sold goods to Sharukh and received a cheque 20,000
 - 10 Paid to Ranjana cash 20,000
 - 14 Cheque received on December 06 deposited into bank
 - 18 Sold goods to Raniya 12,000
 - 20 Cartage paid in cash 500
 - 21 Sharukh's cheque returned dishonoured

22 Received cash from Raniya 12,000

27 Commission received 5,000

30 Drew cash for personal use 2,000

4. Enter the following transactions in double column cash book for July 2025:

01 Commenced business with cash 90,000

03 Opened bank account with ICICI 30,000

05 Purchased goods for cash 10,000

10 Purchased office machine for cash 5,000

15 Sold goods to Rohan and received cheque 7,000

18 Cash sales 8,000

20 Rohan's cheque deposited into bank

22 Paid cartage by cheque 500

25 Cash withdrawn for personal use 2,000

30 Paid rent by cheque 1,000

31. Paid fire insurance premium by cheque 2,000.

5. Enter the following transactions in bank column cash book.

Dec. 1 Cash in hand Rs 50,000

Dec. 1 Bank Rs 1,000 (Cr.)

Dec. 3 Received a cheque from A Rs 2900 and allowed him discount of Rs 100

Dec. 7 A's cheque deposited into the bank

Dec. 10 Withdrew from bank for office use Rs 800

Dec. 12 Paid B/P by cheque Rs 600

Dec. 20 Issued a cheque for Petty Cashier Rs 1000

Dec. 25 Paid to Gupta by cheque Rs 9200; discount received Rs 800

Dec. 28 Made cash-sales Rs 900.

6. Enter the following transactions in the double column cash book

December 01 Cash in Hand 27,000

Cash at Bank 10000

December 05 Cash received from Nitu 12,000

December 08 Life insurance Premium paid 2,000

December 10 Furniture purchased and payment was made by cheque 6,000

December 14 Sold Goods for cash 16,500

December 15 Bank debited our account Rs 500

December 18 Purchased Goods from Naman for cash 26,000
December 22 Cash paid to Rohini 3,200
December 25 Sold Goods to Kanika and received a cheque 18,000
December 26 Kanika's cheque endorsed to Sonam
December 28 Cash Deposited into Bank 5,000
December 30 Rent paid 4,000
December 31 Kanika's cheque was dishonoured
December 31 Salary paid 7,000
December 31 Withdrawn from bank keeping a balance of Rs 200

7. Prepare Cash Book for the month of April 2025

April 01 Cash in hand 17,000
April 01 Cash at Bank 5,000
April 03 Purchased Goods for cash from Reena 7,500
April 06 Sold Goods to Rohan 6,000
April 10 Wages paid in cash 500
April 15 Cash paid to Neena 3,500
April 17 Cash Sales 10,000
April 19 Commission paid 700
April 20 Bank credited our account with interest 500
April 21 Cash received from Teena 1,500
April 25 Furniture Purchased for cash 1,700
April 28 Rent paid by cheque 3,000
April 30 Paid Electricity bill in cash 1,300
April 30 Deposited into bank keeping a balance of Rs 100

8. Enter the following transaction in a double column cash book for January 2025

01 Cash in hand 9,000
 Bank overdraft 2,300
03 Goods purchased for cash 1,200
05 Paid wages 200
10 Cash sales 8,000

- 15 Deposited into bank 6,000
- 22 Sold goods for cheque which was deposited into 2,000 bank same day
- 25 Paid rent by cheque 1,200
- 28 Drew from bank for personal use 1,000
- 31 Bought goods by cheque 1,000

PETTY CASH BOOK

1. A petty cashier receives Rs.2,500 as cash imprest every week. During the week his expenses are as follows:
 - June 1 Balance in hand Rs.1000.
 - June 1 Received cash from Head cashier.
 - June 1 Railway freight Rs.500.
 - June 2 Repair to typewriter Rs.150.
 - June 3 Postage Stamp purchased Rs.50.
 - June 3 Taxi fare for Manager Rs.220.
 - June 3 Purchases papers for printing Rs.100.
 - June 4 Refreshment for customers Rs. 50.
 - June 6 Letters sent to suppliers Rs.200.
2. Prepare petty cash book from the following transactions. The imprest amount is Rs 2,000.
 - 2025 January
 - 01 Paid cartage Rs50
 - 02 STD charges Rs40
 - 02 Bus fare Rs20
 - 03 Postage Rs30
 - 04 Refreshment for employees Rs80
 - 06 Courier charges Rs30
 - 08 Refreshment of customer Rs50
 - 15 Taxi fare to manager Rs70
 - 22 Fax charges Rs30
 - 31 Miscellaneous expenses Rs100
3. Record the following transactions during the week ending January, 2025 with a weekly imprest Rs 500.
 - 24 Stationery Rs100
 - 25 Bus fare Rs12
 - 25 Cartage Rs 40
 - 27 Wages to casual labour Rs 90
 - 29 Postage Rs 80

4. Prepare analytical petty cash book for March 2025, Cash imprest being Rs.1,500
 - 1 Cash in hand with petty cashier Rs.900
 - 1 Cash received from head cashier for the balance of imprest amount.
 - 2 Paid for courier Rs.130
 - 3 Paid for printing invitation cards Rs.100
 - 5 Refreshment expenses Rs.50
 - 12 Bus fare Rs.20
 - 19 Repairing locks/keys Rs.50
 - 21 Stationery Rs.70
 - 27 Rickshaw Rs.10

5. Prepare petty cash book from the following transactions. The imprest amount was Rs.3,000.
March 2025
 - 1 Paid cartage Rs. 100
 - 2 Telephone charges Rs. 80
 - 3 Bus fare Rs. 40
 - 5 Postage Rs.60
 - 7 Refreshment for employees Rs. 160
 - 12 Taxi fare to manager Rs. 140
 - 16 Printing Rs. 130
 - 22 Fax charges Rs. 60