



INDIAN SCHOOL AL WADI AL KABIR

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

1. Enter the following transactions in a simple cash book for December 2023:
 - ` 01 Cash in hand 12,000
 - 05 Cash received from Bhanu 4,000
 - 07 Rent Paid 2,000
 - 10 Purchased goods Murari for cash 6,000
 - 15 Sold goods for cash 9,000
 - 18 Purchase stationery 300
 - 22 Cash paid to Rahul on account 2,000
 - 28 Paid salary 1,000
 - 30 Paid rent 500
2. Record the following transaction in simple cash book for March 2024:
 - 01 Cash in hand 12,500
 - 04 Cash paid to Hari 600
 - 07 Purchased goods 800
 - 12 Cash received from Amit 1,960
 - 16 Sold goods for cash 800
 - 20 Paid to Manish 590
 - 25 Paid cartage 100
 - 31 Paid salary 1,000
3. Prepare a double column cash book with the help of following information for December 2023:
 - 01 Started business with cash 1,20,000
 - 03 Cash paid into bank 50,000
 - 05 Purchased goods from Sushmita 20,000
 - 06 Sold goods to Dinker and received a cheque 20,000
 - 10 Paid to Sushmita cash 20,000

14 Cheque received on December 06, 2016 deposited into bank
18 Sold goods to Rani 12,000
20 Cartage paid in cash 500
21 Dinker's cheque returned dishonoured
22 Received cash from Rani 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 of M/s Ambica Traders for July 2024:

01 Commenced business with cash 50,000
03 Opened bank account with ICICI 30,000
05 Purchased goods for cash 10,000
10 Purchased office machine for cash 5,000
15 Sales goods on credit from 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25 Cash withdrawn for personal use 2,000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

5. Enter the following transactions of the Premier Trading Company in Cash Book with double columns and balance the accounts as on 31st December 2023:

Dec. 1 Cash in hand Rs 4,000

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

Dec. 3 Received a cheque from A Rs 290 and allowed him discount of Rs 40

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 100

Dec. 25 Paid to Gupta by cheque Rs 920; discount received Rs 30

Dec. 28 Made cash-sales Rs 900.

6. Enter the following transactions in the cash book of M/s. Rohan Traders:

Date Details Amount (Rs.)

2023

December 01 Cash in Hand 27,500

Cash at Bank 10000

December 05 Cash received from Nitu 12,000

December 08 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 18,700

December 26 Kanika's cheque endorsed to Sanal

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 2006 from the following particulars:

Date Details Amount (Rs.) 2023

April 01 Cash in hand 17,600

April 01 Cash at Bank 5000

April 03 Purchased Goods for cash from Rena 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 of M/s.Mohit Traders for January 2024:

01 Cash in hand 3,500

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