INDIAN SCHOOL AL WADI AL KABIR

Class: XI	**Department: Commerce**
Worksheet: 1	**Chapter: Subsidiary Books 1: Cash Book and Petty Cash Book.**

MULTIPLE CHOICE QUESTIONS

1. Cash Book is a type of:
(A) Journal (B) Ledger
(C) Both journal and ledger (D) Statement

2. A contra entry is recorded in the cash book when:
(A) Goods are purchased for cash (B) Cash is withdrawn from bank for office use
(C) Discount is allowed to a customer (D) Goods are sold on credit

3. Suresh owed ₹5,000, he settled his account by paying us @10%, the amount to be recorded in the cash book as received:
(A) ₹5,000 (B) ₹4,500
(C) Not recorded at all (D) ₹6,500

4. A petty cash book is generally maintained on the:
(A) Imprest system (B) Double entry system only
(C) Single entry system (D) Accrual system

5. The dishonour of a cheque received earlier and deposited is recorded on the:
(A) Debit side of the cash book-bank column (B) Credit side of the cash book-bank column
(C) It is not recorded in the cash book (D) Credit side of the cash book-cash column

6. A double column cash book records:
(A) Only cash transactions (B) Only bank transactions
(C) Both cash and bank transactions (D) Only credit transactions

7. The balance of a petty cash book represents:
(A) Total petty expenses of the period (B) Cash in hand with the petty cashier
(C) The full imprest amount (D) The amount reimbursed by the head cashier

8. When a cheque received from a debtor is endorsed to a creditor, the entry appears on the:
(A) Debit side of the bank column (B) Credit side of the bank column
(C) Both cash and bank columns (D) It is not recorded in the cash book

NUMERICALS:

1. Enter the following transactions of Mr. Kabir in a Single Column Cash Book and balance it:

2026		₹
Jan 1	Cash in hand	65,000
Jan 4	Cash received from Sameer	3,500
Jan 6	Rent paid	1,800
Jan 9	Purchased goods from Farida for cash	5,500
Jan 14	Sold goods for cash	8,200
Jan 17	Purchased stationery	250
Jan 21	Cash paid to Neha on account	1,800
Jan 27	Paid salary	900
Jan 29	Paid rent	450
Jan 31	Paid life insurance premium	950

2. Prepare a Bank Column Cash Book from the following information for December 2025:

Dec 1	Cash in hand	18,600
Dec 1	Bank overdraft	4,800
Dec 4	Paid wages	1,300
Dec 6	Cash sales	18,500
Dec 9	Cash deposited into bank	4,500
Dec 13	Purchased goods and paid by cheque	4,500
Dec 15	Cash deposited into bank	4,500
Dec 18	Paid trade expenses by cheque	2,000
Dec 22	Rent paid	1,200
Dec 25	Received cash from Tariq	2,300
Dec 27	Commission paid	1,800
Dec 29	Salary paid	3,200
Dec 31	Bought goods by cheque	2,800

3. Record the following transactions of Mr. Waseem in a Double Column Cash Book for January 2025:

Jan 1	Cash at office ₹2,600. Bank balance (Cr.) ₹5,100	
Jan 2	Sold goods for ₹8,500 and deposited 60% of the amount in bank	
Jan 5	Received a cheque from Tariq	13,200
Jan 7	Endorsed Tariq's cheque in favour of Salim in full settlement of his debt of ₹13,700	
Jan 10	Bought raw materials for ₹7,400 and paid half by cash and remaining by cheque	
Jan 12	Interest credited by bank	240
Jan 16	Purchased goods from Hamid ₹7,000; transportation charge of ₹320 paid by cash	
Jan 19	Withdrew cash from bank	1,200
Jan 20	The cheque endorsed to Salim is returned dishonoured	
Jan 22	A travelling allowance balance refunded by a salesman	180
Jan 25	Bank charges as per Pass Book	120

4. Prepare a Double Column Cash Book from the following transactions of M/s Noor Traders for December 2025:

Dec 1	Cash in hand ₹18,200, Cash at bank ₹5,600	

Dec 3	Purchased goods for cash	3,300
Dec 5	Received cheque from Salma	10,500
Dec 8	Sold goods for cash ₹7,400 and deposited half of it into bank	
Dec 10	Salma's cheque deposited into bank	
Dec 12	Purchased goods and paid by cheque	21,000
Dec 15	Paid establishment expenses through bank	1,100
Dec 18	Sold goods ₹5,400 and received an invoice from supplier	
Dec 20	Deposited into bank	10,500
Dec 24	Paid trade expenses	550
Dec 27	Received commission by cheque	6,300
Dec 29	Paid rent	4,200
Dec 30	Withdrew cash for personal use	1,300

5. Prepare a Double Column Cash Book from the following information for Mr. Kabir, January 2026:

Jan 1	Cash in hand	850
Jan 1	Bank overdraft	5,900
Jan 3	Received a cheque from Ravi ₹3,400, allowed discount ₹260	
Jan 7	Sold goods for ₹12,500 and received cash, allowed discount @1%	
Jan 10	Deposited Ravi's cheque into bank	
Jan 15	Paid Suresh by cheque ₹270 in full settlement of ₹285	
Jan 18	Deposited into bank	4,200
Jan 20	Interest debited by bank	110
Jan 21	Paid wages ₹520 by cash and salary ₹1,050 by cheque	
Jan 22	Honoured our own acceptance by cash	680
Jan 27	Aman, who owed ₹2,100, is declared bankrupt and paid 50 paise in a rupee	
Jan 31	Withdrew from bank for private purpose	260
Jan 31	Deposited into bank in excess of	520

6. Prepare a Double Column Cash Book for the month of June 2026, with cash in hand ₹4,200 and at bank ₹8,900 on 1st June, for Ms. Sara:

June 5	Settled Rohan's A/c of ₹1,050 at a discount of 10%	
June 7	Purchased goods from Aman	4,200
June 8	Received a cheque from Rajat for ₹3,600, allowed discount ₹110	
June 9	Cash purchase	1,050
June 11	Rent for the month ₹520, of which ₹100 paid by cash and balance by cheque.	
June 15	Rajat's cheque returned dishonoured with a bank charge of ₹55	
June 16	Purchased machinery for	950
June 18	Purchased a toy for son	260
June 22	Reena paid ₹3,300, allowed her discount ₹65 and deposited half of the amount into bank	
June 30	Sold goods for ₹9,000. Deposited half of the amount in bank	

7. Prepare a Two-Column Cash Book from the following transactions of Mr. Danish for April 2026:

April 1	Cash in hand ₹16,000; Cash at bank ₹5,500	
April 3	Purchased goods for cash ₹6,900, received discount of ₹230	
April 5	Deposited into bank	5,200
April 7	Cash sales	10,500
April 10	Cash withdrawn from bank for office use	2,100

April 15	Drew a cheque for office use	5,200
April 18	Received cheque from Sameer for	5,200
April 20	Cheque received from Sameer deposited in bank	
April 22	Paid to Kabir by cheque	2,600
April 25	Withdrew from bank for personal use	1,050
April 27	Sold goods to Rehan Traders, Chennai	10,500
April 29	Purchased goods from Nasir, Delhi	21,000
April 30	Received cheque from Rehan Traders ₹5,200 and deposited in bank	

8. Enter the following transactions in the Double Column Cash Book of M/s Sharma & Sons for June 2026:

June 1	Cash in hand ₹8,500, Bank overdraft ₹6,000	
June 7	Received a cheque from Salma, discount allowed ₹160	3,400
June 9	Deposited the above cheque into bank	
June 13	Received a post-dated cheque (dated 25/6/24) from Naina	2,100
June 15	Cheque received from Kiran	1,300
June 20	Salma's cheque returned dishonoured	
June 25	Naina's cheque is deposited into bank	
June 27	Naina's cheque is dishonoured and bank charged	160
June 28	Kiran's cheque was endorsed to Aslam	
June 30	Income tax paid by cheque	1,600

9. Enter the following transactions in the Double Column Cash Book of Mr. Ravi for December 2025:

Dec 1	Cash in hand ₹29,000, Cash at bank ₹12,000	
Dec 5	Cash received from Meena	13,000
Dec 8	Life insurance premium paid	2,200
Dec 10	Furniture purchased and payment made by cheque	6,500
Dec 14	Sold goods for cash	17,000
Dec 15	Bank debited our account	550
Dec 18	Purchased goods from Kabir for cash	27,000
Dec 22	Cash paid to Reema	3,400
Dec 25	Sold goods to Anika and received a cheque	18,500
Dec 26	Anika's cheque endorsed to Farhan	
Dec 28	Cash deposited into bank	5,200
Dec 30	Rent paid	4,200
Dec 31	Anika's cheque was dishonoured	
Dec 31	Salary paid	7,200
Dec 31	Withdrawn from bank keeping a balance of ₹250	

10. A petty cashier receives ₹2,800 as cash imprest every week. During the week his expenses are as follows:

June 1	Balance in hand	1,150
June 1	Received cash from Head Cashier	
June 1	Railway freight	550
June 2	Repair to typewriter	170
June 3	Postage stamps purchased	60
June 3	Taxi fare for Manager	240
June 3	Purchased papers for printing	110
June 4	Refreshment for customers	60

June 6	Letters sent to suppliers	220

11. Prepare an Analytical Petty Cash Book for February 2024, cash imprest being ₹1,200:

Feb 1	Cash in hand with petty cashier	350
Feb 1	Cash received from Head Cashier for the balance of imprest amount	
Feb 2	Paid for courier	140
Feb 3	Paid for printing invitation cards	110
Feb 5	Refreshment expenses	60
Feb 12	Bus fare	25
Feb 18	Lorry charges	210
Feb 19	Repairing locks/keys	60
Feb 21	Stationery	80
Feb 22	Petrol charges	90
Feb 27	Rickshaw	15
Feb 28	Maintenance charges	90

12. Prepare a Petty Cash Book from the following transactions. The imprest amount was ₹3,200 for April 2024:

April 1	Balance with petty cashier	600
April 1	Paid cartage	110
April 2	Telephone charges	90
April 3	Bus fare	45
April 5	Postage	65
April 7	Snacks for employees	170
April 8	Cleaning charges	110
April 10	Cartage	75
April 12	Taxi fare to manager	150
April 16	Printing	140
April 24	Telegram charges	75
April 29	Repair on furniture	220

13. Prepare a Petty Cash Book from the following transactions. The imprest amount is ₹2,200 for March 2025:

March 1	Paid papers and ink	55
March 2	Courier charges	45
March 2	Bus fare	25
March 3	Postage	35
March 4	Repairs for electrical switches	85
March 6	Decoration of hall	35
March 8	Refreshment of customer	55
March 15	Taxi fare to manager	75
March 22	Fax charges	35
March 31	Miscellaneous expenses	110