



Class: XI B	ACCOUNTANCY (055)	Ref. Book: NCERT
	Topic: SUBSIDIARY BOOKS	Type : SHORT & LONG ANSWER
		Date of Submission:

1. Enter the following transaction in a single column cash book:-

2023 March 01. Commenced business with cash ₹ 10,000.

02. Bought goods for cash ₹ 2,500.

05. Sold goods for cash ₹ 2,000.

10. Goods purchased from Ravi on credit ₹ 5,000.

13. Paid to Ravi ₹ 3,500.

15. Cash sale ₹ 4,000.

18. Purchased furniture for cash ₹ 3,000.

20. Paid wages ₹ 190.

24. Paid rent ₹ 200.

26. Received commission ₹ 300.

28. Withdrew for personal use ₹ 500.

31. Paid salary ₹ 450.

Ans: Dr.

Simple Cash Book

Cr.

Date	Particulars	L.F	(₹)	Date	Particulars	L.F	(₹)
2023, Mar 1	To Capital A/c			2023, Mar 2	By Purchases		2,500
5	To Sales A/c		10,000	13	By Ravi A/c		3,500
15	To Sales A/c		2,000	18	By Furniture A/c		3,000
26	To Commission A/c		4,000	18	By Wages A/c		190
			300	20	By Rent A/c		200
				24	By Drawings A/c		500
				28	By Salary A/c		450
				31	By Balance c/d		5,960
			<u>16,300</u>				<u>16,300</u>
2017, April 1	By Balance b/d		5,960				

2.

Date	Details	Amt. (₹)
Sep 1, 2022	Bank balance.	21,000
Sep 01	Cash balance.	7,500
Sep 04	Purchased goods by cheque.	6,000
Sep 08	Sale of goods for cash.	3,000
Sep 13	Purchase of machinery by cheque.	2,750
Sep 16	Sold goods and received cheques (deposited same day.)	2,250
Sep 17	Purchase goods from Mira in cash.	8,700
Sep 20	Purchase stationery by cheque.	550
Sep 24	Cheque given to Rohit.	750
Sep 27	Cash withdrawn from the bank.	5,000
Sep 31	Rent paid by cheque.	1,250
Sep 31	Paid salary.	1,750

Ans: Dr.

Double column cash book

Cr.

Date	Particulars	LF	Cash (₹)	Bank (₹)	Date	Particulars	L.F	Cash (₹)	Bank (₹)
2022,01Sep	To balance b/d		7,500	21,000	04 Sept	By Purchases		-----	6,000
08 Sept	To Sales A/c		3,000	-----	13 Sept	By Machinery A/c		-----	2,750
16 Sept	To Sales A/c		-----	2,250	17 Sept	By Purchases A/c		8,700	-----
27 Sept	To Bank A/c		5,000	-----	20 Sept	By Stationery A/c		-----	550
					24 Sept	By Rohit		-----	750
					27 Sept	By Cash A/c		-----	5,000
					31 Sept	By Rent A/c		-----	1,250
					31 Sept	By Salary A/c		1,750	-----
					31 Sept	By Balance c/d		5,050	6,950
			15,500	23,250				15,500	23,250
Oct 1	To balance b/d		5,050	6,950					

3. Prepare double column cash book of M/s Adreno Technology Pvt. Ltd. for the month of December 2022 from the following transactions:

<i>Date</i>	<i>Details</i>	<i>Amt. (₹)</i>
2022, Dec. 01	Cash in hand	3,065
	Cash at bank	6,780
Dec. 02	Cash paid to petty cashier	1,000
Dec. 03	Received cheque from Priya	3,000
Dec. 04	Cash sales	2,000
Dec. 05	Deposited into bank	1,200
Dec. 06	Priya's cheque deposited into bank	3,000
Dec. 08	Purchased furniture by cheque	6,500
Dec. 10	Paid trade expenses	400
Dec. 12	Cash Sales	9,000
Dec. 13	Bank charges	300
Dec. 15	Dividend collected by bank	1,200
Dec. 16	Paid electric bill by cheque	600
Dec. 17	Cash purchases	2,000
Dec. 19	Paid for advertising	1,000
Dec. 21	Goods sold and received a cheque (deposited same day)	6,000
Dec. 22	Paid legal charges	500
Dec. 23	Drew from bank for personal use	2,000
Dec. 24	Paid establishment expenses	340
Dec. 25	Paid for printing of bill book	850
Dec. 26	Paid insurance premium by cheque	2,150
Dec. 27	Cash sales	7,200
Dec. 28	Paid salary by cheque	4,000
Dec. 29	Rent paid	3,000
Dec. 30	Commission received by cheque (deposited same day)	2,500
Dec. 31	Paid for charity by cheque	800

Dr.

Cash Book with Cash & Bank Column

Cr.

<i>Date</i>	<i>Receipts</i>	<i>L.F.</i>	<i>Cash(₹)</i>	<i>Bank(₹)</i>	<i>Date</i>	<i>Payments</i>	<i>L.F.</i>	<i>Cash(₹)</i>	<i>Bank(₹)</i>
2022,1.De	To Balance b/d		3,065	6,780	2022,Dec	By Petty Cashier		1,000	
c	To Priya		3,000		2	By Bank A/c	C	1,200	
03	To Sales A/c		2,000		05	By Bank A/c	C	3,000	
04	To Cash A/c	C		1,200	06	By Furniture A/c			6,500
05	To Cash A/c	C		3,000	08	By Trade exp. A/c		400	
06	To Sales A/c		9,000		10	By Bank char. A/c			300
12	To Dividend A/c			1,200	13	By Electric charges			600
15	To Sales A/c			6,000	16	By Purchases A/c		2,000	
21	To Sales A/c		7,200		17	By Advertisement		1,000	
27	To Commission			2,500	19	By Legal charges		500	
30					22	By Drawings A/c			2,000
					23	By Establi. exp. A/c		340	
					24	By Printing A/c		850	
					25				
					26	By Insurance			2,150
					28	Prem. By Salary			4,000
					29	A/c		3,000	
					31	By Rent A/c By			800
					31	Charity A/c By		10,97	4,330
						Balance c/d		5	
			24,265	20,680				24,265	20,680
1 Jan, 2023	To Balance b/d		10,975	4,330					

4. Mr. Mohit, the petty cashier of M/s Samaira Traders received ₹ 2,000 on May 01, 2023 from the Head Cashier. For the month, details of petty expenses are listed here under.

Date	Details	Amt. (₹)
2023, May	Auto fare	55
02	Courier services	40
03	Postal stamps	105
04	Erasers/Sharpener/Pencils/Pads	225
05	Speed post charges	98
06	Taxi fare (₹ 105 + ₹ 90)	195
08	Refreshments	85
08	Auto fare	60
10	Registered postal charges	42
12	Telegram	34
13	Cartage	25
14	Computer stationery	165
16	Bus fare	24
19	STD call charges	87
19	Office sanitation including disinfectant (₹ 36 + ₹ 24)	60
20	Refreshment	45
22	Photo stating charges	47
23	Courier services	40
28	Unloading charges	40
29	Bus fare	15
30		

The Petty Cash Book for the month will be prepared as follows:

Amt. Received	Date	Particulars	Voucher No.	Amt. paid	Analysis of Payments				
					Postage	Telephone & Telegram	Conveyance	Stationery	Misc.
	2023 May								
2,000	01	To Cash received							
	02	By Auto fare		55			55		
	03	By Courier services		40	40				
	04	By Postal stamps		105	105				

	05	By Erasers/Sharpeners /Pencils	225				225
	06	By Speed post charges	98	98			
	08	By Taxi fare (105 + 90)	195			195	
	08	By Refreshments	85				85
	10	By Auto fare	60			60	
	12	By Registered postal charges	42	42			
	13	By Telegram	34			34	
	14	By Cartage	25				25
	16	By Computer stationery	165				165
	19	By Bus fare	24			24	
	19	By STD call charges	87			87	
	20	By Office sanitation including disinfectant (36+24)	60				60
	22	By Refreshment	45				45
	23	By Photo stating charges	47				47
	28	By Courier services	40	40			
	29	By Unloading charges	40				40
	30	By Bus fare	15			15	
			1,487	325	121	349	390
	31	By Balance c/d	513				
		2,000	2,000				
	Jun. 01	To Balance b/d					
	01	To Cash received					
		513					
		1,487					

5.

Enter the following transactions in the Purchase Book, Sales Book, Purchase Returns Book and Sales Returns Book of Abhishek and Co. for the month of January, 2022.

01. Jan. Purchased goods from Raj Traders ₹ 16,400 at 10% trade discount.
03. Jan. Preeti enterprises invoiced goods to us ₹ 17,250.
06. Jan. Sold goods to Vinita Stores Rs 19,000 at 5% trade discount.
09. Jan. Mitesh Associates invoiced goods to us ₹ 17,000 at 2½ trade discount.
12. Jan. Returned goods to Raj traders ₹ 1,650 (Net).
15. Jan. Vinita Traders returned goods to us as they were damaged in transit ₹ 4,000(Gross).

Answer:

In the Books of
Abhishek and Co.

Purchases Book

Date	Particulars	L.F.	Details (₹)	Amount(₹)
2022				
1 Jan	Raj Traders		16,400	
	Less: Trade Discount @ 10%		<u>(1,640)</u>	14,760
3 Jan	Preeti Enterprises			17,250
9 Jan	Mitesh Associates		17,000	
	Less: Trade Discount @ 2.5%		<u>(425)</u>	16,575
25 Jan	Novel Stores			<u>19,000</u>
31 Jan	Purchases A/c	Dr.		<u>67,585</u>

Sales Book

Date	Particulars	L.F.	Details (₹)	Amount (₹)
2022				
6 Jan	Vinita Stores		19,000	
	Less: Trade Discount @ 5%		<u>(950)</u>	18,050
28 Jan	Deepika		24,000	
	Less: Trade Discount @ 8%		<u>(1,920)</u>	22,080
31 Jan	Sales A/c	Cr.		<u>40,130</u>

Purchase Return Book

Date	Particulars	L.F.	Details (₹)	Amt. (₹)
2022				
12 Jan	Raj Traders		1650	
18 Jan	Preeti Enterprises		2550	
26 Jan	Novel Stores		<u>2550</u>	
31 Jan	Purchases Returns A/c	Cr.		<u>6750</u>

Sales Return Book

Date	Particulars	Credit Note No.	L.F.	Details (₹)	Amt. (₹)
Jan 2022					
15 Jan	Vinita Traders			4,000	
	Less: Trade Discount @ 5%			<u>(200)</u>	3,800
30 Jan	Deepika			4,000	
	Less: Trade Discount @ 8%			<u>(320)</u>	3,680
31 Jan	Sales Returns A/c	Dr.			<u>7,480</u>