



Class: XI	Department: Commerce & Social Science
Worksheet	Topic: CASH BOOK

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

2023		₹
Jan 1	Rony started business with capital	2,00,000
Jan 2	Purchased furniture for cash	50,000
Jan 3	Purchased goods for cash	30,000
Jan 5	Paid freight	500
Jan 7	Sold goods for cash	28,000
Jan 10	Paid to Ramesh	20,000
Jan 15	Sold goods for cash	10,000
Jan 20	Paid wages	10,000
Jan 25	Purchased goods from Raj on credit	20,000
Jan 31	Paid life insurance premium by Cheque	5,000

2. Prepare Simple Cash Book from the following transactions of Mr. Arnav:

2023		₹	2023		₹
April 1	Mr. Arnav commenced business with cash	80,000	April 17	Paid for stationery	200
April 3	He bought goods	50,000	April 18	Paid for office furniture	3,000
April 5	Sold goods for Cash	40,000	April 21	Received from Mr. Kailash Chand	6,800
April 6	Received cash from Mr. Manohar	3,600	April 22	Paid for advertising	1,000
April 9	Paid into Bank	30,000	April 25	Purchased postage stamps	100
April 13	Paid cash Harikrishan	2,000	April 28	Paid Rent	1,100
			April 30	Paid electricity charges	1,000

3. Prepare Bank Column Cash Book from the following information for December 2022

Date		
2022		
Dec 1	Cash in hand	20,500
Dec 1	Bank Overdraft	5,500
Dec 4	Paid Wages	1400
Dec 6	Cash Sales	20,000
Dec 9	Cash deposited into Bank	5,000
Dec 13	Purchased Goods and paid by cheque	5,000
Dec 15	Cash deposited into Bank	5,000
Dec 18	Paid Trade Expenses by cheque	2,200
Dec 22	Rent paid	1,300
Dec 25	Received Cash from Rahul	2,500
Dec 27	Commission paid	2,000
Dec 29	Salary paid	3,500
Dec 31	Bought Goods by Cheque	3,000

4. Enter following transactions in the Bank column cash Book of Ram for April 2023

Date		
2023		
April 01	Commenced business with Cash	40,000
April 01	Opened Bank account with SBI	25,000
April 05	Purchased Goods	2,500
April 10	Purchased Furniture	5,000
April 15	Sold Goods to Sreeja and received cheque	10,000
April 18	Cash Sales	10,000
April 22	Sreeja's Cheque deposited into Bank	
April 25	Paid Salaries by cheque	1,000
April 28	Cash withdrawn from Bank for personal use	2,000
April 30	Rent paid by Cheque	3,000

5. Record the following transactions in a double column cash book:

Date		
2023		
Jan 1	Cash at office: Rs 2350. Bank Balance (Cr): Rs. 4700	
Jan 2	Sold goods for Rs 8000 and deposited 60% of the amount in bank.	
Jan 5	Received a cheque from Rahul Rs 12,500.	
Jan 7	Endorsed Rahul's cheque in favor of Nitin in full settlement of his debt of Rs 13,000.	
Jan 10	Bought raw materials for Rs7,000 and paid half of the amount by cash and remaining by cheque.	
Jan 12	Interest credited by bank Rs 225.	
Jan 16	Purchased goods from Kishan Rs 6,700. The transportation charge of Rs 300 is paid by cash.	
Jan 19	Withdrew cash from bank Rs 1,100.	
Jan 20	The cheque endorsed to Nitin is returned dishonoured.	
Jan 22	A travelling allowance balance of Rs 150 refunded by a salesman.	
Jan 25	Bank charges as per Pass Book Rs100	

6. Prepare double column cash book from the following transactions for December 2022:

- 01 Cash in hand 17,500 Cash at bank 5,000
- 03 Purchased goods for cash 3,000
- 05 Received cheque from Jasmeet 10,000
- 08 Sold goods for cash 7,000 and deposited half of it into bank.
- 10 Jasmeet's cheque deposited into bank
- 12 Purchased goods and paid by cheque 20,000
- 15 Paid establishment expenses through bank 1,000
- 18 Sold goods 5,000 and received an invoice from supplier.
- 20 Deposited into bank 10,000
- 24 Paid trade expenses 500
- 27 Received commission by cheque 6,000
- 29 Paid Rent 4,000.
- 30 Withdrew cash for personal use 1,200

7. Prepare a double column cash book from the following information:

Jan 2023.

- 1. Cash in hand Rs.800
- 2. Bank Overdraft Rs.5,700
- 3. Received a cheque from Ram Rs.3,250, allowed discount Rs.250.
- 7. Sold goods for Rs.12,000 and received cash, allowed discount @ 1%.
- 10. Deposited Ram's cheque into bank.
- 15. Paid Satish by cheque Rs.260 in full settlement of Rs.275.
- 18. Deposited into bank Rs.4,000.
- 20. Interest debited by bank Rs.100.
- 21. Paid wages Rs.500 by cash and salary Rs.1000 by cheque.
- 22. Honoured our own acceptance by cash Rs.650.
- 27. James who owed Rs.2000 is declared bankrupt and paid 50 paise in a rupee.
- 31. Withdrew from bank for private purpose Rs.250.
- 31. Deposited in to bank in excess of Rs.500.

8. Prepare a double column cash book for the month of May 2023, with cash in hand Rs.4,000 and at bank Rs.8,600 on 1st May.

- May 5. Settled Mohan's A/C of Rs.1000 at a discount of 10%.
- May 7. Purchased goods from Rahul Rs. 4,000.
- May 8. Received a cheque from Rajesh for Rs.3,500 allowed discount Rs. 100.
- May 9. Cash purchase Rs.1,000.
- May 11. Paid for rent Rs. 500 by cheque
- May 15. Rajesh's cheque returned dishonoured with a bank charge of Rs.50.
- May 16. Purchased a machinery for Rs.900.
- May 18. Purchased a toy for son Rs.250.
- May 22. Rita paid Rs.3200, allowed her Discount Rs.60 and deposited half of the amount into bank.
- May 31. Sold goods for Rs.8,800. Deposited half of the amount in bank

9. Prepare Two-column Cash Book from the following transactions of Daniel:

2023	
March 1	Cash in Hand ₹ 15,000; Cash at Bank ₹ 5,000
March 3	Purchased goods for cash ₹ 6,720 received discount of ₹ 220
March 5	Deposited into bank ₹ 5,000
March 7	Cash sales ₹ 10,000.
March 10	Cash withdrawn from Bank for Office use ₹ 2,000
March 15	Drew a cheque for office use ₹ 5,000
March 18	Received cheque from Deepak for ₹ 5,000.
March 20	Cheque received from Deepak deposited in Bank
March 22	Paid to Chandra by cheque ₹ 2,500
March 25	Withdrew from bank for personal use ₹ 1,000
March 28	Sold goods to Ashok Mitra, Kolkata ₹ 10,000.
March 30	Purchased goods from Chander, Delhi ₹ 20,000.
March 31	Received cheque from Ashok Mitra ₹ 5,000 and deposited in bank.

10. Enter the following transactions in the Double Column Cash Book of M/s. Gupta Store:

2023		₹
June 1	Cash in Hand ₹ 8,000, Bank overdraft ₹ 5,700	
June 7	Received a cheque from Bharati, discount allowed ₹ 150	3,250
June 9	Deposited the above cheque into Bank	
June 13	Received a post-dated cheque(dated 25/6 /23) from Rehana	2,000
June 15	Cheque received from Panna Lal	1,200
June 20	Bharati's cheque returned dishonoured	
June 25	Rehana's cheque is deposited in to bank	
June 27	Rehana's cheque is dishonoured and bank charged amounted to ₹ 1500.	
June 28	Panna Lal's cheque was endorsed to Kamal	
June 30	Income tax paid by cheque	1,500

11. 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.1050.
- 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.

12. Prepare analytical petty cash book for Jan 2023, Cash imprest being Rs.1000

January 2023

1	Cash in hand with petty cashier	Rs.300
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
18	Lorry Charges	Rs.200
19	Repairing locks/keys	Rs.50
21	Stationery	Rs.70
22	Petrol charges	Rs.80
27	Rickshaw	Rs.10
30	Maintenance charges	Rs.80

13. Prepare petty cash book from the following transactions. The imprest amount was Rs.3,000.

March 2023

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
8	Refreshment of customer	Rs. 100
10	Cartage	Rs. 70
12	Taxi fare to manager	Rs. 140
16	Printing	Rs. 130
22	Fax charges	Rs. 60
24	Telegrams charges	Rs. 70
29	Repair on furniture	Rs. 210