

TS Grewal

Class 11

Accountancy Solutions



CHAPTER-7 - Special Purpose Books 1 Cash Book

Q1

Solution:

Please find below the transactions under cash book:

Cash Book

Dr.				Cr.			
Date	Particulars	L. F	Cash Rs.	Date	Particulars	L.F	Cash Rs.
1st January	To Capital A/c		2,00,000	2nd January	By Furniture A/c		50,000
7th January	To Sales A/c		28,000	3rd January	By Purchase A/c		30,000
15th January	To Sales A/c		10,000	5th January	By Freight A/c		500
				10th January	By Ram A/c		20,000
				20th Jan	By Wages A/c		10,000
				3st January	By Balance A/c		1,27,500
			2,38,000				2,38,000

Q2

Solution:

Please find below the transactions under cash book:

Cash Book

Dr.							Cr.
Date 2018	Particulars	L . F	Cash Rs.	Date 2018	Particulars	L. F	Cash Rs.
1 st April	To Capital A/c		80,000	3 rd April	By Purchase A/c		50,000
5 th April	To Sales A/c		40,000	9 th April	By Bank A/c		30,000
6 th April	To Mr. Mohan		3,600	13 th April	By Hari A/c		2,150
21 st April	To Mr. Kailash		6,800	17 th April	By Stationery A/c		200
				18 th April	By Office Furniture A/c		3,000
				22 nd April	By Advertising A/c		1,008
				25 th April	By Postage Stamp A/c		80
				28 th April	By Rent A/c		1,120

				30th April	By Electricity charge A/c		150
			1,30,400	30th April	Balance c/d		1,30,400

Q3

Solution:

Please find below the transactions under cash book:

Cash Book

Dr.					Cr.				
Date 2018	Particulars	L · F	Cash Rs.	Bank Rs.	Date 2018	Particulars	L · F	Cash Rs.	Bank Rs.
1st March	To Balance b/d		12,750	72,400	7th March	By Salary A/c			25,600
4th March	To Asha A/c		1,200	3,200	9th March	By Cash A/c	C		21,900
9th March	To Bank A/c	C	21,900		16th March	By Furniture A/c		16,500	
12th March	To Bank Interest			1,200	21st March	By Mohua A/c			10,900
29th March	To Sales A/c		14,800		24th March	By Drawing A/c		11,600	

31st March	To Cash A/c	C		21,200	31st March	By Bank A/c	C	21,200	
						By Balance c/d		1,350	39,600
			50,650	98,000				50,650	98,000

Q4

Solution:

Please find below the transactions under cash book:

Cash Book

Dr.					Cr.				
Date 2018	Particulars	L.F	Cash Rs.	Bank Rs.	Date 2018	Particulars	L.F	Cash Rs.	Bank Rs.
1st June	To Balance b/d		800		1st June	By Balance b/d (Overdraft)			5,700
9th June	To Cheque- in-Hand A/c			3,250	20th June	By Bharat A/c			3,250
15th June	To Pramita A/c		1,200		28th June	By Komal A/c		1,200	
30th June	To Balance c/d (Overdraft)			5,850	30th June	By Income Tax A/c			150
					30th June	By balance c/d		800	
			2,000	9,100				2,000	9,100

Working Note:

1. Journal entry for cheque received from Bharat

Cheque-in-Hand A/c	Dr.		
To Bharat A/c		3,250	
(Being received cheque but not deposited)			3,250

2. Journal entry for cheque received from Pramita

Cheque-in-Hand A/c	Dr.		
To Pramita A/c		1,200	
(Being received cheque from Pramita)			1,200

3. Journal entry for cheque endorsed to Komal

Komal A/c	Dr.		
To Cheque-in-Hand A/c		1,200	
(Being received cheque from Pramita endorsed to Komal)			1,200

Q5

Solution:

Please find below the transactions under cash book:

Petty Cash Book

Amount Received Rs.	Cash Book Folio	Date 2018	Particulars	V. No.	Amount Paid Rs.
3,000		23 rd May 23	To Cash A/c		
		23 rd May 23	By Postage A/c		400
		24 th May 24	By Wages A/c		500

		24 th May 24	By Travelling Expenses A/c		600
		26 th May 26	By Stationery A/c		800
		17 th May 27	By Cartage A/c		200
		28 th May 28	By Travelling Expenses A/c		300
		28 th May 28	By Balance c/d		200
3,000					3,000
200		29 th May 29	To Balance b/d		
2,800		29 th May 29	To Cash A/c		

Q6

Solution:

Please find below the transactions under cash book:

Cash Book

Dr.					Cr.				
Date 201 8	Particulars	L · F	Cash Rs.	Bank Rs.	Date 201 8	Particulars	L · F	Cash Rs.	Bank Rs.
1st June e	To Balance b/d		5,000	17,50 0	7th June e	By Das A/c			12,500

5th Jun e	To Investment A/c		5,000		9th Jun e	By Wages A/c		3,000	
6th Jun e	To Cash A/c	C		50,000	21st Jun e	By Cash A/c	C		5,000
20th Jun e	To Mukherjee A/c			6,000	29th Jun e	By Office Salaries A/c		4,000	
21st Jun e	To Bank A/c	C	5,000		30th Jun e	By Rent A/c			1,000
30th Jun e	To Sales A/c			8,000	30th Jun e	By Input CGST A/c			60
30th Jun e	To Output CGST A/c			480	30th Jun e	By Input SGST A/c			60
30th Jun e	To Output SGST A/c			480	30th Jun e	By Bank A/c	C	7,500	
30th Jun e	To Cash A/c	C		7,500	30th Jun e	By Balance c/d		500	71,340
			15,000	89,960				15,000	89960

Working Note:

Journal entry for discount received

Das A/c	Dr.		
To Discount Received A/c		200	
(Being received discount)			200

Q7

Solution:

Please find below the transactions under cash book:

Cash Book

Dr.					Cr.				
Date 2018	Particulars	L. F	Cash Rs.	Bank Rs.	Date 2018	Particulars	L. F	Cash Rs.	Bank Rs.
1st March	To Balance b/d		15,000	5,000 5,000	3rd March	By Purchase A/c		5,780	
5th March	To Cash A/c				3rd March	By Input CGST A/c		360	
7th March	To Sales A/c	C	10,000		3rd March	By Input SGST A/c		360	
7th March	To Output CGST A/c		600		5th March	By Bank A/c	C	5,000	
7th March	To Output SGST A/c	C	600		10th March	By Cash A/c	C		2,000
10th March	To Bank A/c		2,000		22nd March	By Chandu A/c			2,500
15th March	To Bill Receivable A/c			19,250	25th March	By Chinu A/c			1,000

20th March	To Cheque in Hand A/c			5,000	31st March	By Balance c/d		16,700	33,750
30th March	To Ashu A/c			5,000					
			28,200	39,250				28,200	39,250

Kopykitab