

VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 09.11.2020

Teacher name – Ajay Kumar Sharma

Recording of Transactions-II

Illustration 4

Prepare double column cash book of M/s Advance Technology Pvt. Ltd. for the month of December 2014 from the following transactions :

Date	Details	Amount Rs.
2017		
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

Solution

**Books of Advance Technology
Cash Book**

Dr.					Cr.				
Date	Receipts	L.F.	Cash Rs.	Bank Rs.	Date	Payments	L.F.	Cash Rs.	Bank Rs.
2016 Dec.					2016 Dec.				
01	Balance b/d		3,065	6,780	02	Petty Cashier		1,000	
03	Priya		3,000		05	Bank	C	1,200	
04	Sales		2,000		06	Bank	C	3,000	
05	Cash	C		1,200	08	Furniture			6,500
06	Cash	C		3,000	10	Trade expenses		400	
12	Sales		9,000		13	Bank charges			300
15	Dividend			1,200	16	Electric charges			600
21	Sales			6,000	17	Purchases		2,000	
27	Sales		7,200		19	Advertisement		1,000	
30	Commission			2,500	22	Legal charges		500	
					23	Drawings			2,000
					24	Establishment expenses		340	
					25	Printing		850	
					26	Insurance premium			2,150
					28	Salary			4,000
					29	Rent		3,000	

				31	Charity			800
				31	Balance c/d		10,975	4,330
			24,265				24,265	20,680
2017 Jan. 01	Balance b/d		10,975					

(ii) Ledger Posting

Petty Cashier's Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2016 Dec.02	Cash		1,000				

Priya's Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
				2016 Dec. 03	Cash		3,000

Sales Account**Dr.****Cr.**

<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>	<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>
				2016 Dec.04	Cash		2,000
				Dec.12	Cash		9,000
				Dec.21	Bank		6,000
				Dec.27	Cash		7,200

Furniture Account**Dr.****Cr.**

<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>	<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>
2016 Dec.08	Bank		6,500				

Trade Expenses Account**Dr.****Cr.**

<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>	<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>
2016 Dec.10	Cash		400				

Bank Charges Account**Dr.****Cr.**

<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>	<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>
2016 Dec.13	Bank		300				

Dividend Account**Dr.****Cr.**

<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>	<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>
				2016 Dec.15	Bank		1,200

Electric Charges Account**Dr.****Cr.**

<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>	<i>Date</i>	<i>Particulars</i>	<i>J.F.</i>	<i>Amount Rs.</i>
2016 Dec.16	Bank		600				

Purchases Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2016 Dec. 17	Cash		2,000				

Advertisement Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2016 Dec. 19	Cash		1,000				

Legal Charges Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2016 Dec. 22	Cash		500				

Drawings Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2016 Dec. 23	Bank		2,000				

Establishment Expenses Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2016 Dec. 24	Cash		340				

Printing Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2016 Dec. 25	Cash		850				

Insurance Premium Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2016 Dec. 26	Bank		2,150				

Salary Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2016 Dec. 28	Bank		4,000				

Rent Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2016 Dec. 29	Cash		3,000				

Commission Received Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
				2016 Dec. 30	Bank		2,500

Charity Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount Rs.	Date	Particulars	J.F.	Amount Rs.
2016 Dec. 31	Bank		800				