

VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 17.10.2020

Teacher name – Ajay Kumar Sharma

Recording of Transactions-II

Illustration 2

Record the following transactions in double column cash book and balance it.

Date	Details	Amount Rs.
2017		
Aug. 01	Cash balance	15,000
	Bank balance	10,000
Aug. 03	Paid insurance premium by cheque	4,200
Aug. 08	Cash sales	22,000
	Cash discount	750
Aug. 09	Payment for cash purchases	21,000
	Cash discount	700
Aug. 09	Cash deposited in bank	15,000
Aug. 10	Telephone bill paid by cheque	2,300
Aug. 14	Withdrawn from bank for personal use	6,000
Aug. 16	Withdrawn from bank office use	14,500
Aug. 20	Received cheque from John in full and final settlement and deposited the same in the bank	10,700
Aug. 23	Received cash from Michael	6,850
	Discount allowed	150
Aug. 24	Stationery purchased for cash	1,800
Aug. 25	Cartage paid in cash	350
Aug. 25	Cheque received from Kumar	4,500
Aug. 28	Cheque received from Kumar deposited in Bank	4,500
Aug. 31	Cheque deposited on Aug. 28 dishonoured and returned by the bank	
Aug. 31	Rent paid by cheque	4,000
Aug. 31	Paid wages to the watchman in cash	3,000
Aug. 31	Paid cash for postage	220

Solution

Cash Book

Dr.					Cr.				
Date	Receipts	L.F.	Cash Rs.	Bank Rs.	Date	Payments	L.F.	Cash Rs.	Bank Rs.
2017					2017				
Aug.					Aug.				
01	Balance b/d		15,000	10,000	03	Insurance			4,200
08	Sales		22,000		09	Purchases		21,000	
09	Cash	C		15,000	09	Bank	C	15,000	
16	Bank	C	14,500		10	Telephone expenses			2,300
20	John			10,700	14	Drawings			6,000
23	Michael		6,850		16	Cash	C		14,500
25	Kumar		4,500		24	Printing and stationery		1,800	
28	Cash	C		4,500	25	Cartage		350	
31	Balance c/d			6,000	28	Bank	C	4,500	
					31	Kumar			4,500
					31	Rent			4,000
					31	Wages		3,000	
					31	Postage		220	
					31	Balance c/d		16,980	4,700
			62,850	40,200				62,850	40,200
Sept.									
01	Balance b/d		16,980	4,700					