

VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 18.10.2020

Teacher name – Ajay Kumar Sharma

Recording of Transactions-II

Illustration 3

Prepare bank column cash book from the following transactions of M/s Laser Zone for the month of January 2014 and post them to the related ledger accounts :

| Date | Details | Amount Rs. |
|---------|------------------------------------|---------------|
| 2017 | | |
| Jan. 01 | Cash in hand | 4,000 |
| | Bank overdraft | 3,200 |
| Jan. 04 | Wage paid | 400 |
| Jan. 05 | Cash sales | 7,000 |
| Jan. 07 | Purchased goods by cheque | 2,000 |
| Jan. 09 | Purchased furniture for cash | 2,200 |
| Jan. 11 | Cash paid to Rohit | 2,000 |
| Jan. 13 | Cash sales | 4,500 |
| Jan. 14 | Deposited into bank | 7,000 |
| Jan. 16 | Bank charged interest on overdraft | 200 |

| | | |
|---------|---|-------|
| Jan. 20 | Paid telephone bill by cheque | 600 |
| Jan. 25 | Sale of goods and received cheque (deposited same day) | 3,000 |
| Jan. 27 | Paid rent | 800 |
| Jan. 29 | Drew cash for personal use | 500 |
| Jan. 30 | Paid salary | 1,000 |
| Jan. 31 | Interest collected by bank | 1,700 |

Solution

**Books of Laser Zone
Cash Book**

| Dr. | | | | | Cr. | | | | |
|------------|-------------|----------|-------------|-------------|------------|-----------------------|----------|-------------|-------------|
| Date | Receipts | L.F. | Cash Rs. | Bank Rs. | Date | Payments | L.F. | Cash Rs. | Bank Rs. |
| 2017 | | | | | 2017 | | | | |
| Jan. | | | | | Jan. | | | | |
| 01 | Balance b/d | | 4,000 | | 01 | Balance b/d | | | 3,200 |
| 05 | Sales | | 7,000 | | 04 | Wages | | 400 | |
| 13 | Sales | | 4,500 | | 07 | Purchase | | | 2,000 |
| 14 | Cash | C | | 7,000 | 09 | Furniture | | 2,200 | |
| 25 | Sales | | | 3,000 | 11 | Rohit | | 2,000 | |
| 31 | Interest | | | 1,700 | 14 | Bank | C | 7,000 | |
| | | | | | 16 | Overdraft interest | | | 200 |
| | | | | | 20 | Telephone | | | 600 |
| | | | | | 27 | Rent | | 800 | |
| | | | | | 29 | Drawings | | 500 | |
| | | | | | 30 | Salary | | 1,000 | |
| | | | | | 01 | Balance c/d | | 1,600 | 5,700 |
| | | | 15,500 | 11,700 | | | | 15,500 | 11,700 |
| Oct. | | | | | | | | | |
| 01 | Balance b/d | | 1,600 | 5,700 | | | | | |

Wages Account

| Dr. | | | | Cr. | | | |
|------------|-------------|------|---------------|------------|-------------|------|---------------|
| Date | Particulars | J.F. | Amount Rs. | Date | Particulars | J.F. | Amount Rs. |
| 2017 | | | | | | | |
| Jan.04 | Cash | | 400 | | | | |

Sales Account

| Dr. | | | | Cr. | | | |
|------------|-------------|------|---------------|------------|-------------|------|---------------|
| Date | Particulars | J.F. | Amount Rs. | Date | Particulars | J.F. | Amount Rs. |
| | | | | 2017 | | | |
| | | | | Jan. 05 | Cash | | 7,000 |
| | | | | Jan.13 | Cash | | 4,500 |
| | | | | Jan.25 | Bank | | 3,000 |

Purchases 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> |
|----------------|--------------------|-------------|-----------------------|-------------|--------------------|-------------|-----------------------|
| 2017 Jan.07 | Bank | | 2,000 | | | | |

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> |
|-----------------|--------------------|-------------|-----------------------|-------------|--------------------|-------------|-----------------------|
| 2017 Jan. 09 | Cash | | 2,200 | | | | |

Rohit 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> |
|-----------------|--------------------|-------------|-----------------------|-------------|--------------------|-------------|-----------------------|
| 2017 Jan. 11 | Cash | | 2,000 | | | | |

Ovedraft Interest (Paid) 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> |
|----------------|--------------------|-------------|-----------------------|-------------|--------------------|-------------|-----------------------|
| 2017 Jan.16 | Bank | | 200 | | | | |

Telephone 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> |
|----------------|--------------------|-------------|-----------------------|-------------|--------------------|-------------|-----------------------|
| 2017 Jan.20 | Bank | | 600 | | | | |

Rent 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> |
|----------------|--------------------|-------------|-----------------------|-------------|--------------------|-------------|-----------------------|
| 2017 Jan.27 | Cash | | 800 | | | | |

Drawings 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> |
|----------------|--------------------|-------------|-----------------------|-------------|--------------------|-------------|-----------------------|
| 2017 Jan.29 | Cash | | 500 | | | | |

Salary 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> |
|----------------|--------------------|-------------|-----------------------|-------------|--------------------|-------------|-----------------------|
| 2017 Jan.30 | Cash | | 1,000 | | | | |

Interest (Received) 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> |
|-------------|--------------------|-------------|-----------------------|----------------|--------------------|-------------|-----------------------|
| | | | | 2017 Jan.31 | Bank | | 1,700 |