

## **Class 11 Accountancy Chapter 7 - Special Purpose Books 1 Cash Book**

TS Grewal Solutions for Class 11 Accountancy Chapter 7 - Special Purpose Books 1 Cash Book is a concept that students should consider while preparing for their Accountancy exam. Here, are few solutions rendered in a simple and a stepwise method.

<b>Board</b>	CBSE
<b>Class</b>	Class 11
<b>Subject</b>	Accountancy
<b>Chapter</b>	Chapter 7
<b>Chapter Name</b>	Special Purpose Books 1 Cash Book
<b>Number of questions solved</b>	7
<b>Category</b>	TS Grewal

Chapter 7 - Special Purpose Books 1 Cash Book defines the below-mentioned concepts:

- Prepare Cash Book
- Single Column Cash Book
- Double Column Cash Book
- Two- Column Cash Book
- Analytical Petty Cash Book

TS Grewal Solutions for Class 11 Accountancy Chapter 7 - Special Purpose Books 1 Cash Book



## QUESTION 2

Arrange the simple cash book of a transaction for Mr. Suman, Karnataka.

2018		₹	2018		₹
April 1	Suma started a company with cash	80,000	April 17	Paid for Stationary	200
April 3	Goods bought	50,000	April 18	Paid for furniture in office	3,000
April 5	Goods sold for cash	40,000	April 21	Received from Kailash	6,800
April 6	Cash received from Mohan	3,600	April 22	Advertising payment	1,000
April 9	Paid to the Bank	30,000	April 25	Paid for a postage stamp	80
April 13	Paid to Hari	2,150	April 28	Rent paid	1,120
			April 30	Electricity charges paid	150

**Solution.**

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

				April 28	Rent A/c		1,120
				April 30	Electricity charge A/c		150
			1,30,400	April 30	Balance c/d		1,30,400

### QUESTION 3

Without (GST). Balance the book on 31st March 2018 and prepare a double column cash book for the following transaction.

2018		₹
March 1	Cash in hand	12,750
	Cash in Bank	72,400
March 4	Received cash from Asha ₹1,200, a cheque for 3,200, discount ₹400	
March 7	Salary paid to staff by cheque	25,600
March 9	Cash for office use	21,900
March 12	Paid Interest by the bank for office	1,200
March 16	Furniture purchased in cash	16,500
March 21	Paid Mohua by cheque, received discount ₹100	10,900
March 24	Owner withdrew cash from office for personal use	11,600
March 29	Goods sold to Mona for cash	14,800
March 31	Office cash deposited into bank	21,200

### Solution.

Dr.		Cash Book							Cr.	
Date 2018	Particulars	L.F	Cash Rs.	Bank Rs.	Date 2018	Particulars	L.F	Cash Rs.	Bank Rs.	
March 1	Balance b/d		12,750	72,400	March 7	Salary A/c			25,600	
March	Asha A/c		1,200	3,200	March	Cash A/c	C		21,900	

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March 9	Bank A/c	C	21,900		March 16	Furniture A/c		16,500	
March 12	Bank Interest			1,200	March 21	Mohua A/c			10,900
March 29	Sales A/c		14,800		March 24	Drawing A/c		11,600	
March 31	Cash A/c	C		21,200	March 31	Bank A/c	C	21,200	
						Balance c/d		1,350	39,600
			50,650	98,000				50,650	98,000

#### QUESTION 4

Record the transaction in the double column book of Radha store.

2018		₹
June 1	Cash in hand ₹800, bank overdraft ₹5,700	
June 7	Received cheque from Bharat, discount allowed ₹150	3,250
June 9	Above cheque deposited in the Bank	
June 15	Received cheque from Pramita	1,200
June 20	Bharat's cheque returned dishonored	
June 28	Pramita's cheque was endorsed to Komal	
June 30	Paid income tax by cheques	150

#### Solution.

Dr.	Cash Book								Cr.
Date 2018	Particulars	L.F	Cash Rs.	Bank Rs.	Date 2018	Particulars	L.F	Cash Rs.	Bank Rs.
June 1	To Balance b/d		800		June 1	By Balance b/d (Overdraft)			5,700

June 9	To Cheque-in-Hand A/c		3,250	June 20	By Bharat A/c		3,250
June 15	To Pramita A/c	1,200		June 28	By Komal A/c	1,200	
June 30	To Balance c/d (Overdraft)		5,850	June 30	By Income Tax A/c		150
				June 30	By balance c/d	800	
		<b>2,000</b>	<b>9,100</b>			<b>2,000</b>	<b>9,100</b>

### Working Note:

#### 1. Journal entry for cheque received from Bharat

June 07	Cheque-in-Hand A/c	Dr.	<b>3,250</b>	
	To Bharat A/c			<b>3,250</b>
	(Being cheque received from Bharat but not yet deposited)			

#### 2. Journal entry for cheque received from Pramita

June 15	Cheque-in-Hand A/c	Dr.	<b>1,200</b>	
	To Pramita A/c			<b>1,200</b>
	(Being cheque received from Pramita)			

#### 3. Journal entry for cheque endorsed to Komal

June 07	Komal A/c	Dr.	<b>1,200</b>	
	To Cheque-in-Hand A/c			<b>1,200</b>
	(Being cheque received from Pramita endorsed in favor of Komal)			

### QUESTION 5

The below transaction took place during the weekend 28th May, 2018. Record them in Petty Cash Book which was maintained with a weekly 'float' of ₹3,000?

2018		₹
May 23	Postage	400
May 24	Casual Labour	500
May 24	Tax hire	600
May 26	Writing pads and registers	800
May 27	Cartage	200
May 28	Bus fare	300

**Solution.**

Petty Cash Book					
Amount Received Rs.	Cash Book Folio	Date 2018	Particulars	V. No.	Amount Paid Rs.
3,000		May 23	To Cash A/c		
		May 23	By Postage A/c		400
		May 24	By Wages A/c		500
		May 24	By Travelling Expenses A/c		600
		May 26	By Stationery A/c		800
		May 27	By Cartage A/c		200
		May 28	By Travelling Expenses A/c		300
		May 28	By Balance c/d		200
<b>3,000</b>					<b>3,000</b>
200		May 29	To Balance b/d		
2,800		May 29	To Cash A/c		

**QUESTION 6**

Record the transaction in the Two-column cash book of Bipin, for the following transaction.

2018	Particulars	₹	2018	Particulars	₹
June 1	Balance Cash	5,000	June 21	Bank withdrawal	5,000
June 1	Balance in Bank	17,500	June 29	Office salaries paid in bank	4,000
June 5	Received cash from shares sale	5,000	June 30	Goods sold in cash for ₹8000, SGST & CGST @6% each and banked the same	
June 6	Received cheque as advance against the share sale, credited into bank	50,000	June 30	Rent paid by cheque including SGST & CGST @ 6% each	1,120
June 7	Paid Mr. Das by cheque Discount received	12,500 200	June 30	Credited into bank	7,500
June 9	Wages paid in cash	3,000			
June 20	Cheque received from Mukherjee and sent to Bank	6,000			

**Solution.**

Dr.		Cash Book							Cr.	
Date 2018	Particulars	L.F	Cash Rs.	Bank Rs.	Date 2018	Particulars	L.F	Cash Rs.	Bank Rs.	
June 1	To Balance b/d		5,000	17,500	June 7	By Das A/c			12,500	
June 5	To Investment A/c		5,000		June 9	By Wages A/c		3,000		



June 6	To Cash A/c	C		50,000	June 21	By Cash A/c	C		5,000
June 20	To Mukherjee A/c			6,000	June 29	By Office Salaries A/c		4,000	
June 21	To Bank A/c	C	5,000		June 30	By Rent A/c			1,000
June 30	To Sales A/c			8,000	June 30	By Input CGST A/c			60
June 30	To Output CGST A/c			480	June 30	By Input SGST A/c			60
June 30	To Output SGST A/c			480	June 30	By Bank A/c	C	7,500	
June 30	To Cash A/c	C		7,500	June 30	By bAlance A/c		500	71,340
			15,000	89,960				15,000	89960

### Working Note:

#### 1. Journal entry for discount received

June 07	Das A/c	Dr.	200	
	To Discount received A/c			200
	(Being discount received)			

### QUESTION 7

Prepare two column cash book for the transaction of Mr. Mohan.

2018	
March 1	Cash in hand ₹ 15,000 , cash at bank ₹5,000
March 3	Cash after goods purchased ₹ 6,720 including CGST and SGST @ 6% p.a, received discount ₹200
March 5	Bank deposited ₹ 5,000
March 7	Cash sale ₹10,000 plus CGST and SGST @ 6% each
March 10	Cash withdrawn from bank for office use ₹200

March 15	Three months post dated cheque received of 20,000 from Rohan and on the same day deposited, discounted from bank paying ₹750
March 18	Received cheque from Deepa ₹5,000(not banked), discount ₹200
March 20	Received cheque from Deepa deposited in the bank
March 22	Paid to Chandu by cheque ₹2500, discount received ₹500
March 25	Bank withdrew for personal use ₹1,000
March 28	Sold gold to Ashu ₹1,000 on credit, charged 12% @ IGST
March 30	Purchased goods from Chinu ₹20,000 on credit , paid 12% @ IGST
March 31	Cheque received from Ashu ₹5,000 was deposited in bank , discount ₹200

**Solution.**

Dr.		Cash Book							Cr.	
Date 2018	Particulars	L.F	Cash Rs.	Bank Rs.	Date 2018	Particulars	L.F	Cash Rs.	Bank Rs.	
March 1	Balance b/d		15,000	5,000	March 3	Purchase A/c		5,780		
March 5	Cash A/c				March 3	Input CGST A/c		360		
March 7	Sales A/c	C	10,000		March 3	Input SGST A/c		360		
March 7	Output CGST A/c		600		March 5	Bank A/c	C	5,000		
March 7	Output SGST A/c	C	600		March 10	Cash A/c	C		2,000	
March 10	Bank A/c		2,000		March 22	Chandu A/c			2,500	
March 15	Bill Receivable A/c			19,250	March 25	Chinu A/c			1,000	
March 20	Cheque in Hand A/c			5,000	March 31	Balance c/d		16,700	33,750	
March	Ashu A/c			5,000						

30								
			28,200	39,250			28,200	39,250

