

Professor Vishwanathan Iyer's

HERAMB COACHING CLASSES

Yogeshwar Tower, Katemanivili, Kalyan (E)

XI/ Book-keeping /10/12/16

Marks: 30

Duration: 1 Hours

Q.1. Prepare a double column cash book for the following particulars and balance the same 2008

July 1: Cash in hand Rs.22,500/- and Bank Balance Rs.20,000/-

3: Introduced additional capital of Rs.26,000/- into the business.

4: Cash purchases Rs.21,500/-@10% T.D. and 5%C.D.

5: Bought goods worth Rs.26,000/-@10% T.D. and 5% C.D.

6: Cash Sales Rs.41,000/- amount received by cheque.

8: Sold goods worth Rs.5,000/-@5% Cash Discount amount is received by cheque.

10: Purchased furniture for Rs.12,000/- amount is paid by cash.

12: Received from Dinesh Rs.2,980/- in full settlement of Rs.3,000/- by cheque and deposited the said cheque into the bank.

17: Paid Rs.1,750/- to Shrikant in full settlement of Rs.1,770/- by cash.

20: Received a cheque of Rs.2,500/- from Avinash and deposited the cheque in to bank on the same date.

26: Paid Rent Rs.1,200/- by Cheque.

27: Cheque received from Avinash returned dishonor by the bank.

28: Transfer Rs.15,000/-from fixed deposit A/c to Current A/c.

29: Cheque received on 6th and 8th deposited into the bank.

30: Bank debited our A/c for Rs.600/- for bank charges and commission.

31: Withdrawn cash Rs.25,000/- from bank for office use.

Q.2. Prepare double column cash book in the books of M/s Vijay Merchants

Jan 1 Started business with cash Rs.60,000; Bank balance Rs.15, 000

2 Paid Rent Rs.2000 in cash and Rs.300 by Cheque

3 Cash Purchase with Rs.1000

4 Taken loan from Shiva Varma Rs.20, 000

6 Cash sales Rs.45000 off 3%T.D and 2% C.D terms

10 Sold goods for Rs.42900 and amount deposited in to the bank

12 Paid for Stationery Rs.1400

16 Bought goods on credit from miss Maya Rs.15,000 less 10% T.D

18 Paid carriage on purchases Rs.1000 by cheque

20 Paid to miss Maya Rs.13,400 in full settlement by cash

28 Purchased machinery Rs.2,000 for Cheque

30 Sold goods o Mahesh for Rs.16000 at 10% T.D and 5% C.D terms for cash.