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### ACCOUNTS

## **BOOKS - ARYA ACCOUNTS (HINGLISH)**

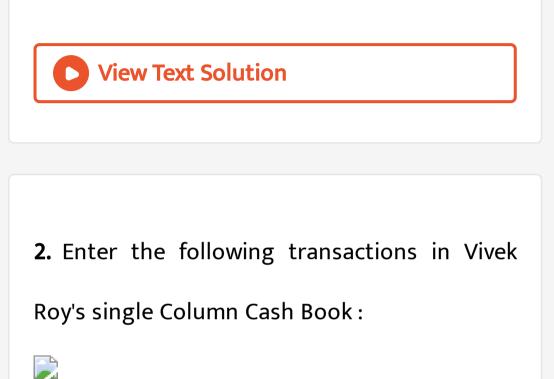
# BOOKS OF ORIGINAL ENTRY -CASH BOOK

Illustration

**1.** Enter the following transaction in a single column Cash Book :-









**3.** Write up Single- Column Cash Book for the month of April, 2017 of Mr. Vikas Oberio, from the following transactions :





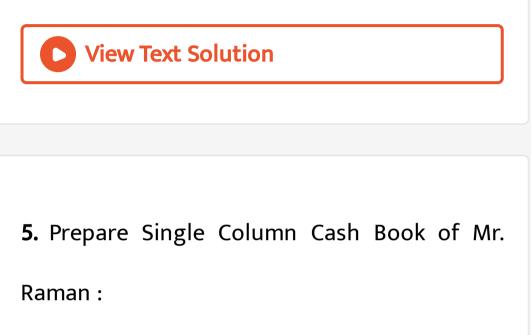


#### 4. Enter the following transactions in a Single

Column Cash Book and Journal :-











6. Enter the following transactions in the Cash

Book with cash and Bank Columns :-





**7.** Enter the following transactions in twocolumn Cash book with cash and bank column of Ms. Sunita :



8. Enter the following transactions in the Cash Book with Cash and Bank columns . Also pass journal entries where necessary :-



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9. Prepare two column cash book from the

following information :



## **10.** Enter the following transactions in a Cash Book with Cash and Bank Columns :-



### 11. Record the following transactions in a Cash

Book with Cash and Bank Columns :





**12.** Enter the following transactions in a Cash Book with Cash and Bank Columns. Also pass necessary entries in the Journal .





#### 13. Record the follwing transactions in a Two

Column Cash Book of Shri Sat Narain :





14. Enter the following transactions in a Cash

Book with Cash and Bank Columns. Also record

necessary entries in Journal :-





15. Enter the following transactions in a Two

Column Cash Book :-





#### 16. Prepare a Petty Cash Book on the Imprest

System from the following particulars :-





**17.** Enter the following transactions in the petty cash book of Sh. Prem Sagar with appropriate analysis columns. Balance it on

15th May 2016 and show the amount which should be received from the cashier to make up the amount of the 'imprest ' Rs. 5000 .





#### 18. Prepare Petty Cash Book from the following

transactions . The imprest amount is Rs. 10,000 .





#### **1.** What is the Sub-division of Journal ?

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#### 2. Name the various books of original entires



3. Elucidate the following statements : -

(a) 'Only cash transactions are recorded in Cash Book'

(b) 'Cash Book is both Journal and Ledger '.

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4. How does a Cash Book serve ' Dual Purpose

'?

5. What is Contra Entry ? How will you recognise it from amongst other entries in Cash Book ?

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6. State three Advantages of Sub-Divisional of

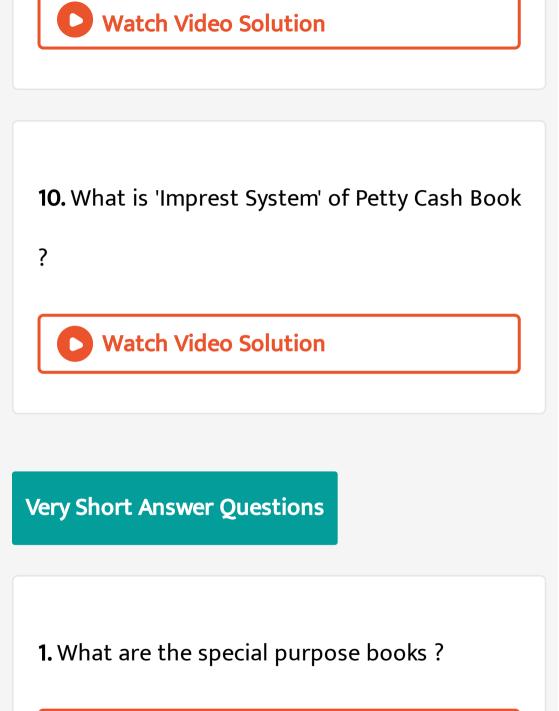
Journal .

7. Explain the statement 'Cash book is a Journalised Ledger '.
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8. Distinguish between Cash Book and CashA/c .



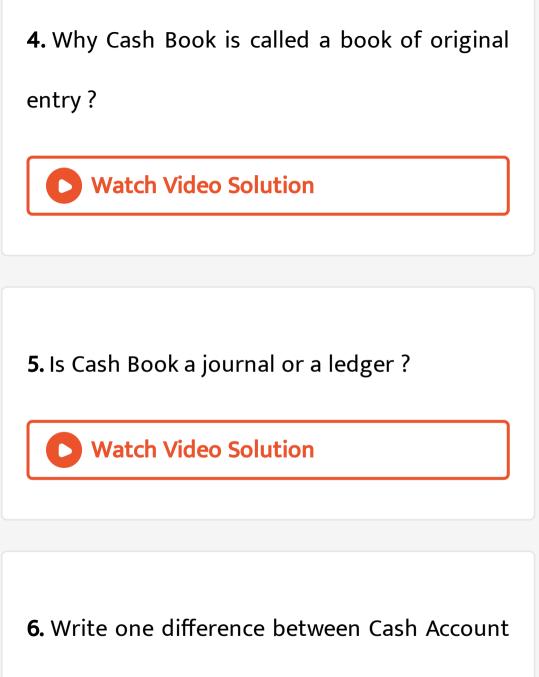
**9.** What is a Petty Cash Book ?



**2.** Give two advantages of sub-division of journal.



#### **3.** CASH BOOK



and Cash Book.



#### 7. Give one advantage of maintaining a Cash

Book.

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8. Why a Cash Book always shows a debit

balance ?

9. What are Contra Entries ? Why these are not

posted into the Ledger ?

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<b>10.</b> Define Bank Overdraft .
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<b>11.</b> What is a Petty Cash Book ?
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12. Give two advantages of Petty Cash Book .

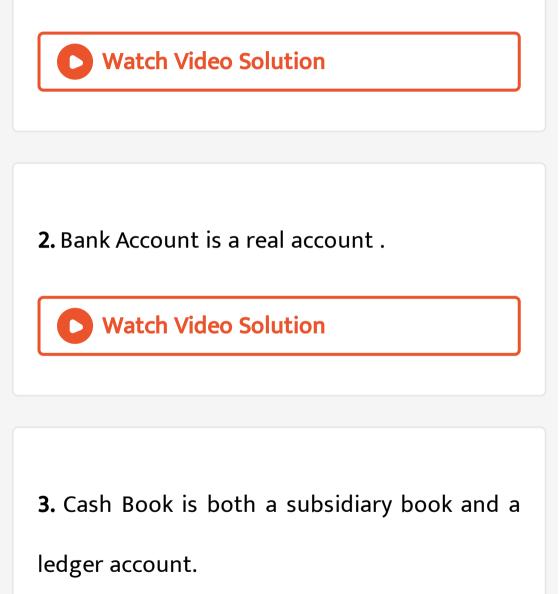


13. What is 'Imprest System' of Petty Cash Book

?

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Objective Type Questions A State Whether The Following Statements Are True Or False 1. Cash Account is a real account .



**4.** A contral entry is one which does not require posting to the ledger .



5. Assets and libilities are the two sides of

Cash Book.

6. A contra entry appears on both sides of
Cash Book.
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**Objective Type Questions B Fill Up The Blanks** 

1. For cash deposited into bank , ......A/c will be

debited and ...... A/c will be credited .

2. When cash is withdrawn from bank, the entry in the Cash Book is Called ...... entry .

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**3.** When a cheque deposited into bank is dishonoured, it is recorded on ...... Side of Cash Book in ...... Column.

**4.** The word 'C' against an entry in the Cash Book signifies that this entry is not to be ...... to the ledger .



5. When a firm maintain a Cash Book , it need

not maintain ...... A/c in the Ledger .



1. When a firm maintain a Cash Book , it need

not maintain .....

**Option1 Journal Proper** 

**Option2 Purchase Book** 

**Option3 Sales Book** 

Option4 Cash and Bank accounts in Ledger.

A. Journal Proper

B. Purchase Book

C. Sales Book

D. Cash and Bank accounts in Ledger .

Answer: D

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2. The balance of bank column of cash bok

always shows a ..... balance.

**Option1** Debit

**Option2** Credit

**Option3 Either Debit or Credit** 

**Option4 Neither Debit nor Credit** 

A. Debit

B. Credit

C. Either Debit or Credit

D. Neither Debit nor Credit

Answer: C

**3.** Which of the following will be recorded as Contra-entry :

Option1 Cash directly deposited into bank by a

customer

Option2 Payment made to creditor by cheque

Option3 Cash depositd into bank

**Option4** Cash Sales

A. Cash directly deposited into bank by a

customer

B. Payment made to creditor by cheque

C. Cash depositd into bank

D. Cash Sales

#### Answer: C



4. A cheque received and deposited into bank the same day will be recorded in cash book in Option1 Cash column on debit side Option2 Cash column on credit side Option3 Bank column on debit side

Option4 Bank column on credit side

A. Cash column on debit side

B. Cash column on credit side

C. Bank column on debit side

D. Bank column on credit side

Answer: C

5. When a cheque deposited into bank is dishonoured by bank , it will be recorded in cash book in :

Option1 Bank column on debit side Option2 Bank column on credit side Option3 Cash column on debit side Option4 Cash column on credit side

A. Bank column on debit side

B. Bank column on credit side

C. Cash column on debit side

D. Cash column on credit side

Answer: B

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**6.** On 1st April 2016 , balance of cash column of cash book was Rs 10,000 . After receiving Rs. 2,000 from Anil , giving a cheque of Rs 3,200 to Sunil and making payment of wages Rs 500 , balance of cash will be :

A. Rs. 11,500

B. Rs 8,300

C. Rs. 8,800.

D. RS. 6,300

Answer: A

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**7.** On 1st May 2016 , cash book bank overdraft balance was Rs. 2,000 . On depositing Rs 10,000 into bank and giving a cheque of Rs 7,200 for rent , the balance will be :

A. Rs. 4,800 Dr.

B. Rs 4,800 Cr.

C. Rs. 800 Dr.

D. Rs. 800 Cr.

Answer: C

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8. Which of the following is not recorded in

cash book :

**Option1 Trade discount** 

**Option2 Bad Debts** 

**Option3 Credit Purchases** 

Option4 All of the above

A. Trade discount

B. Bad Debts

C. Credit Purchases

D. All of the above

#### Answer: D

**9.** Which is not contra entry in cash book : Option1 Cash deposited into bank Option2 Cash withdrawn from bank Option3 Cash withdrawn from bank for personal use **Option4 None of these** 

A. Cash deposited into bank

B. Cash withdrawn from bank

C. Cash withdrawn from bank for personal

use

D. None of these

#### Answer: C



**10.** If the debit as well as credit aspects of a transactions are recorded in the cash book , it is called .....

Option1 Contra entry

**Option2** Compound Entry

**Option3 Opening Entry** 

Option4 Adjustment Entry

- A. Contra entry
- B. Compound Entry
- C. Opening Entry
- D. Adjustment Entry

Answer: A

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11. Cash book is a type of ..... But can be treated

as a ..... of account .

Option1 Subsidiary Book, Principal Book

Option2 Principal Book , Subsidiary Book Option3 Subsidiary Book, Subsidiary Book Option4 Principal Book , Principal Book

A. Subsidiary Book , Principal Book

B. Principal Book , Subsidiary Book

C. Subsidiary Book, Subsidiary Book

D. Principal Book , Principal Book

Answer: A

**12.** Which of the following may have both Dr. or Cr. Balance Option1 Only cash column of a cash Book Option2 Only Bank column of cash book Option3 Both cash and bank column Option4 Neither bank nor cash column A. Only cash column of a cash Book B. Only Bank column of cash book C. Both cash and bank column D. Neither bank nor cash column

#### Answer: B



**13.** Imprest amount Rs. 5,000 . What will be the amount of re-imbursement if following expenses were incurred by the petty cashier during the mont - Wages =Rs 1,450, Tiffin =Rs. 1,105 , small Repairs =Rs. 500, General expenses =Rs 400 .

A. Rs. 1,600

B. Rs. 3,400

C. Rs . 3,050

D. Rs . 3,000

Answer: B

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14. Salary due for the month of March will

appear in..... Side of cash book

**Option1** Receipt

**Option2** Payment

**Option3** Contra

Option4 None of the above

A. Receipt

B. Payment

C. Contra

D. None of the above

Answer: D

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Practical Questions Single Column Cash Book

**1.** Enter the following transactions in a Single Column Cash Book :





# 2. Enter the following transactions in a Single

Column Cash Book :-









Column Cash Book of M/s Suchitra Sen & Co.:



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Practical Questions Two Columnar Cash Book With Cash And Bank Columns **1.** Prepare Two Column Cash Book from the following transactions and balance the book on 31st Jan. ,2014 :-





# 2. Enter the following particular in the Cash

Book with cash and Bank Columns :-









# 3. Enter the following transactions in the Cash

Book with Cash Bank Columns :-

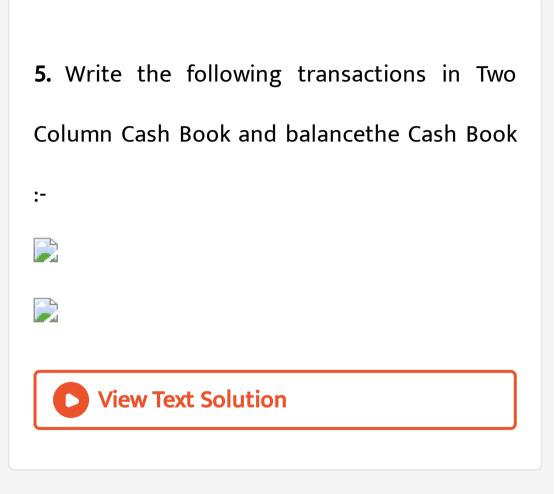


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# 4. Enter the following transactions in the Cash

Book with cash and Bank Columns :-





6. Prepare a Two Column Cash Book from the

following transactions :-







# 7. Enter the following transaction in the Two

Column Cash Book of Mr. Mohan :-





8. Enter the following transactions in a Two

Columnar Cash Book :-





#### 9. Enter the Following transactions in the Cash

Book with Cash and Bank Columns :-



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10. Prepare a Cash Book with Cash and Bank

Columns from the following transactions :-





## 11. From the following transactions , prepare

Cash Book with Cash and Bank Columns :-







## 12. Compile a Two Column Cash Book from the

following transactions of Kavita Garments :-





# **Additional Questions**

1. Record the following transactions in a cash

book with cash and bank columns :







2. Enter the following transactions in two column cash book and find out the cash and bank balance :

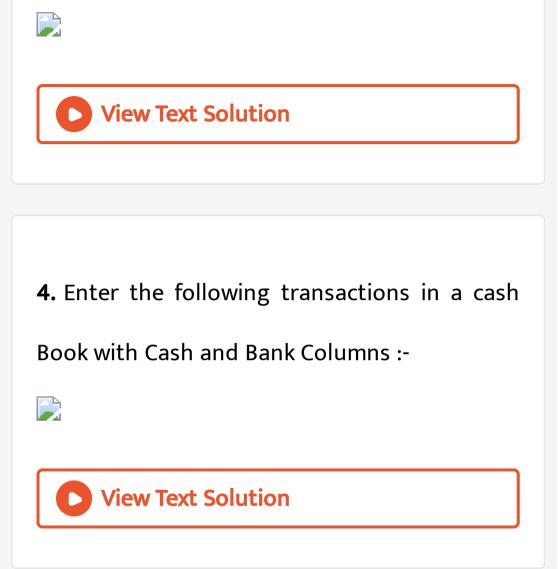




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**3.** Enter the following transactions in a Cash

Book with Cash and Bank Columns :



**5.** Prepare a Cash Book with Cash and Bank Columns from the following particulars :-







**6.** Mr. Lal operates two bank accounts both of which are maintained in the columnar cash book itself. You are required to preapre a proforma of the cash book, record the following transactions therein and drawn the closing balances as on 30th June, 2016 :







7. Mr. Chaturvedi maintain two bank accounts.

Prepare his columnar cash book from the following particulars :





**8.** Prepare a Cash Book with Cash and Bank columns from the following information for the month of December 2011 in the Books of O'Neil:







**9.** From the following particular , prepare a Cash Book with Cash and Bank Columns :





**10.** Enter the following transactions in the petty cash book with appropriate analysis columns :





**11.** Enter the following transactions in a petty cash book in analytical form. The book is kept on imprest system, amount of imprest being Rs. 5,000 .





## Higher Order Thinking Skills Hots Questions

1. Why contra entries in the Cash Book are not

posted into Ledger ?

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2. Cash Book is a Principal book and not a

subsidiary Book. Do you agree ?

3. Name the book which is considered as both

journal and ledger.

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4. Why do only one account is posted to the

Ledger from the Cash Book?

5. Where will you record "Rent unpaid " in the

Cash Book?

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6. What is the nature of the balance in the

Petty Cash Book?



7. Is the balance of Petty cash Book as asset or

income?

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**8.** A Cheque of Rs. 20,000 is received from Gitika and the same is endorsed to Zubeda. How it will be recorded in Cash Book ?

**9.** A Petty Cashier has an imprest of Rs. 10,000. He is reimbursed the amount spent by him every month. For the month ended 31st March 2017 , he submits details of expenses amounting Rs. 9,500. He has with him unpaid expenses vouchers amounting to Rs. 9,500. He has with him unpaid expenses vouchers amounting to Rs 3,200. How much amount should be paid to him?

**10.** Received a cheque from Maruti for Rs. 1,10,580 after deduction of 3% cash discount . The cheque was sent for collection and was dishonoured by the bank. How will you record the dishouour of cheque ? Which values are not followed in this case ?