



ACCOUNTS

BOOKS - ARYA ACCOUNTS (HINGLISH)

BOOKS OF ORIGINAL ENTRY -CASH BOOK

Illustration

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



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2. Enter the following transactions in Vivek Roy's single Column Cash Book :



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



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4. Enter the following transactions in a Single Column Cash Book and Journal :-



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5. Prepare Single Column Cash Book of Mr.

Raman :



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6. Enter the following transactions in the Cash Book with cash and Bank Columns :-



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



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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 :



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



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11. Record the following transactions in a Cash Book with Cash and Bank Columns :



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



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13. Record the following transactions in a Two Column Cash Book of Shri Sat Narain :



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14. Enter the following transactions in a Cash Book with Cash and Bank Columns. Also record necessary entries in Journal :-



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15. Enter the following transactions in a Two Column Cash Book :-





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16. Prepare a Petty Cash Book on the Imprest System from the following particulars :-



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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 .



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18. Prepare Petty Cash Book from the following transactions . The imprest amount is Rs. 10,000 .



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Short Answer Questions

1. What is the Sub-division of Journal ?



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2. Name the various books of original entires



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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 ' ?



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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 .



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7. Explain the statement 'Cash book is a Journalised Ledger'.



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8. Distinguish between Cash Book and Cash A/c.



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9. What is a Petty Cash Book ?



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10. What is 'Imprest System' of Petty Cash Book ?



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Very Short Answer Questions

1. What are the special purpose books ?



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



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3. CASH BOOK



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4. Why Cash Book is called a book of original entry ?



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5. Is Cash Book a journal or a ledger ?



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6. Write one difference between Cash Account and Cash Book.



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7. Give one advantage of maintaining a Cash Book .



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8. Why a Cash Book always shows a debit balance ?



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9. What are Contra Entries ? Why these are not posted into the Ledger ?



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10. Define Bank Overdraft .



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11. What is a Petty Cash Book ?



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12. Give two advantages of Petty Cash Book .



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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 .



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2. Bank Account is a real account .



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3. Cash Book is both a subsidiary book and a ledger account.



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



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5. Assets and libilities are the two sides of Cash Book.



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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 .



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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.



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



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5. When a firm maintain a Cash Book , it need not maintain A/c in the Ledger .



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Objective Type Questions C Choose The Best Alternate

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



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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 deposited 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



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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



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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



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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



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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



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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



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13. Imprest amount Rs. 5,000 . What will be the amount of re-imburement 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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1. Enter the following transactions in a Single Column Cash Book :



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2. Enter the following transactions in a Single Column Cash Book :-



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3. Enter the following transactions in a Single 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 :-



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2. Enter the following particular in the Cash Book with cash and Bank Columns :-





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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 :-



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5. Write the following transactions in Two Column Cash Book and balance the Cash Book

:-



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6. Prepare a Two Column Cash Book from the following transactions :-



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7. Enter the following transaction in the Two Column Cash Book of Mr. Mohan :-



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8. Enter the following transactions in a Two Columnar Cash Book :-



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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 :-



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11. From the following transactions , prepare Cash Book with Cash and Bank Columns :-



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12. Compile a Two Column Cash Book from the following transactions of Kavita Garments :-



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Additional Questions

1. Record the following transactions in a cash book with cash and bank columns :





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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 :



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4. Enter the following transactions in a cash Book with Cash and Bank Columns :-



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



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



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7. Mr. Chaturvedi maintain two bank accounts.
Prepare his columnar cash book from the
following particulars :



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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:



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



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



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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 .



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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 ?



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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 ?



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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 ?



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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 ?



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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 ?



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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 dishonour of cheque ? Which values are not followed in this case ?



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