

7

SUB-DIVISION OF JOURNAL (I) BOOKS FOR CASH TRANSACTIONS

Problem No. 1

Simple Cash Book

Date	Particular	L.F	V.N	Amount	Date	Particulars	L.F	V.N	Amount
2007					2007				
April 1	To Balance b/d			500	April 2	By Furniture			100
April 3	To Nazir			8,000	April 4	By Salaries			2,000
April 5	To Sales			1,000	April 10	By Purchases			4,000
					April 20	By Drawings			500
						By Balance c/d			2,900
	Total			9,500					9,500

Problem No. 2

Simple Cash Book

Date	Particular	L.F	V.N	Amount	Date	Particulars	L.F	V.N	Amount
2006					2006				
Jan. 1	To Balance b/d			1,275	Jan. 2	By Mr. Rashid			395
Jan. 9	To Ahmad %&Co.			690	Jan. 7	By Purchases			150
Jan. 13	To Sales			500	Jan. 16	By Irfan & Co.			250
Jan. 19	To Mr. Saleem			1,500	Jan. 20	By Stationery			800
Jan. 22	To Zaheer & Co.			900	Jan. 20	By Salaries			750
						By balance c/d			2,520
				4,865					4,865

Problem No. 3

Two Column Cash Book

Date	Particulars	L.F.	V.N	Dis.	Amount	Date	Particulars	L.F	V.N	Dis	Amount
2005						2005					
April 1	To Balance b/d				10,000	April 5	By Purchases a/c				3,000
April 3	To Shahid			100	2,000	April 10	By Rashid & Sons			15	500
// 15	To Sales				10,000	April 17	By Karim & Co.				2,000
// 20	To Faraz			150	5,000	April 25	By Office Equipment				5,000
						April 30	By Salaries				2,000
							By Balance c/d				14,500
				250	27,000					15	27,000

Shahid

			2005			
			April 3	By Cash a/c		2,000
			// //	By Discount a/c		100
						2,100

Purchases Account

2005					
April 5	To Cash a/c		3,000		
			3,000		

Rashid & Sons

2005					
April 10	To Cash a/c		500		
			500		

Sales Account

			2005		
			April 15	By Cash A/c	10,000
					10,000

Karim & Co

2005 April 17	To Cash a/c	2,000			
		2,000			

Office Equipment

2005 April 25	To Cash a/c	5,000			
		5,000			

Faraz

			2005 April 20	By Cash a/c	5,000
					5,000

Salaries Account

2005 April 30	To Cash a/c	2,000			
		2,000			

Problem No. 4

Two Column Cash Book

Date	Description	L.F.	Dis.	Cash	Date	Description	L.F.	Dis.	Cash
2004 Jan. 1	Balanced b/d			10,000	2004 Jan. 5	H. Karim		10	3,590
" 3	Nazir		20	3,880	" 7	Purchases a/c			940
" 9	Interest Income			365	" 12	Building a/c			4,100
" 14	Sales			14,100	" 15	Salaries Exp.			1,250
					" 15	Balance c/d			18,465
			20	28,345				40	28,345

Problem No. 5**Solution:****THREE COLUMNS CASH BOOK**

Date	Particular	V.N.	L.F.	Dis.	Cash	Bank	Date	Particular	V.N.	L.F.	Dis.	Cash	Bank
2005					Rs.	Rs.	2005					Rs.	Rs.
Sep.01	Capital				20000	10000	Sep.05	Purchases					1000
Sep.15	Cash	C				5000	Sep.10	Drawing				1000	
Sep.19	A/R (Nafees)			100	5400		Sep.15	Bank	C			5000	
Sep.20	Cash	C				54000	Sep.20	Bank	C			5400	
							Sep.28	A/R (Nafees)					5400
								Cheque dishonoured					
								Balance c/d				14000	14000
				100	25400	20400						25400	20400

Problem No. 6

Solution:

**THREE COLUMNS
CASH BOOK**

Date	Particular	V.N	L.F.	Dis.	Cash	Bank	Date	Particular	V.N	L.F.	Dis.	Cash	Bank
2008					Rs.	Rs.	2008					Rs.	Rs.
April 01	To Balance b/d				2,200		April 01	By Balance b/d					365
April 5	// Majid			20	980		April 03	// Jamil			15		1,200
April 10	// Cash	C				980	April 07	// Stationery				150	
April 15	// Sales				2,500		April 10	// Bank		C		980	
April 18	// Cash	C				1,500	April 12	// Purchases				1,300	
							April 18	// Bank		C		1,500	
								// Balance c/d				1,750	915
				20	5,680	2,480					15	5,680	2,480

Problem No. 7**Solution:**

ABC Trader
THREE COLUMNS
CASH BOOK

Date	Particular	V.N	L.F.	Dis.	Cash	Bank	Date	Particular	V.N	L.F.	Dis.	Cash	Bank
2009					Rs.	Rs.	2009					Rs.	Rs.
March 01	To Balance b/d				5,000		March 01	By Balance b/d					550
March 5	// Cash a/c	C				1,500	March 03	// Bank	C			1,500	
March 10	// Sales				3,000		March 08	// Purchases				950	
							March 12	// Wages					250
							March 18	// Purchases a/c				347	
							March 30	// Zafar a/c					250
							March 31	// Balance c/d				5203	450
				Nil	8,000	1,500					Nil	8,000	1,500

Problem No. 8**Solution:****THREE COLUMNS
CASH BOOK**

Date	Particular	V.N	L.F.	Dist.	Cash	Bank	Date	Particular	V.N	L.F.	Dist.	Cash	Bank
2006					Rs.	Rs.	2006					Rs.	Rs.
Jun. 01	To Capital				1000	2000	Jun. 02	By Drawing				60	
Jun. 14	// A/R (Babar)			5		85	Jun. 04	// A/R (Aslam)			28		347
Jun. 18	// Sales				100	300	Jun. 05	// Carriage					250
							Jun. 08	// Supplies				190	
							Jun. 12	// Purchases				347	
							Jun. 30	Balance c/d				503	1788
				5	1100	2385					28	1100	2385

Note: Paises are converted into round figurers.

Problem No. 9**Solution:****THREE COLUMNS CASH BOOK**

Date	Description	V.N	L.F	Dis.	Cash Rs.	Bank Rs.	Date	Description	V.N	L.F	Dis.	Cash Rs.	Bank Rs.
2007							2007						
Mar. 01	Balance b/d				5000		Mar. 02	Balance b/d					4000
Mar. 02	Sales A/c				5000		Mar. 02	Bank A/c	C			2000	
Mar. 02	Cash A/c						Mar. 03	Karim & Co					1000
Mar. 10	Bank	C			1200	2000	Mar. 10	Cash	C				1200
Mar. 12	Investment						Mar. 20	Khalid			100	1200	
Mar. 12	Profit						Mar. 31	Bank A/c				4000	
Mar. 16	Rashid			50	1200								
Mar. 31	Cash A/c					4000							
								Balance c/d			--	5200	4800
				50	12400	11000					100	12400	11000

Problem No. 10

THREE COLUMN CASH BOOK

Cr.														
Dr.	Date	Particulars	V.N	L.F	Dis.	Cash	Bank	Date	Particulars	V.N	L.F	Dis.	Cash	Bank
	2005							2005						
	Mar. 1	To balance b/d				1000		Mar. 1	By Balance b/d					2000
	Mar. 3	To Sales A/c				300	200	Mar. 2	By purchases A/c				700	
	Mar. 5	To Abdul Aziz					1000	Mar. 4	By Karim & Co					250
	Mar. 7	To Bank A/c	C			200		Mar. 6	By Salaries A/c				1250	
	Mar. 10	To Nadeem			10		390	Mar. 7	By Cash A/c	C				200
	Mar. 12	To Sales A/c				1000		Mar. 8	By Javed			50		950
								Mar. 11	By Drawing A/c				100	
		To Balance c/d					1810		By Balance c/d				450	
					10	2500	3400					50	2500	3400

Problem No. 11

**SHAHEEN STORES
THREE COLUMNS
CASH BOOK**

Date	Particulars	V.N	L.F	Dis. Rs.	Cash Rs.	Bank Rs.	Date	Particulars	V.N	L.F	Dis. Rs.	Cash Rs.	Bank Rs.
2006							2006						
Jun. 1	To Balance b/d				1,510	13,575	June 3	By Bank	C			500	
Jun. 3	To Cash						June 6	By Purchases a/c					1,005
Jun. 4	To A Karim	C			2,550	500		By Bank	C		5	2,550	
Jun. 8	To Cash	C					June 27	By Salaries a/c					1,750
Jul. 10	To Khan			15	775	2,550	June 31	By Bank	C			775	
Jun. 12	To Sales a/c					1,500	June 31	By Cash	C				250
Jun. 29	To Cash	C				775							
Jun. 31	To Bank	C			250			By Balance c/d				1,235	14,345
				15	5,060	17,350					5	5,060	17,350

RAHEEL & CO. BRANCH OFFICE

PETTY CASH BOOK

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