

BAL BHARATI PUBLIC SCHOOL

Ganga Ram Hospital Marg, New Delhi-60

CLASS –XI

SUBJECT – ACCOUNTANCY

ASSIGNMENT- 6

TOPIC – SUBSIDIARY BOOKS I- CASH BOOK

- Q1) What are subsidiary books? Enumerate its advantages.  
Q2) Why is cash book treated as a journal as well as a ledger?  
Q3) What is a Petty Cash book? Explain the imprest system of Petty cash book.  
Q4) Prepare a three column cash book of M/s AB & Co. from the following particulars:

2011

- Jan 1 Cash in hand Rs.50,000, Bank overdraft Rs.20,000  
Jan 2 Paid into bank Rs. 10,000  
Jan 3 Bought goods from Hari for Rs.200 for cash  
Jan 4 Bought goods for Rs.2,000, paid cheque for them, discount allowed 1%  
Jan 5 Sold goods to Mohan for cash Rs.1,175  
Jan 6 Received a cheque from Shyam to whom goods were sold for Rs. 800. Discount allowed 12.5%  
Jan 7 Shyam's cheque deposited into bank.  
Jan 8 Purchased an old typewriter for Rs. 200. Spent Rs. 50 on its repairs.  
Jan 9 Bank notified that Shyam's cheque has been returned dishonoured and debited the account in respect of charges Rs.10.  
Jan 10 Received a money order for Rs. 25 from Hari.  
Jan 11 Shyam settled his account by means of a cheque for Rs.820, Rs. 20 being for interest charged.  
Jan 12 Withdrew from bank Rs.10,000.  
Jan 18 Discounted a B/E for Rs.1,000 at 1% through bank.  
Jan 20 Honoured our own acceptance by cheque Rs. 5,000.  
Jan 22 Withdrew for personal use Rs. 1,000.  
Jan 24 Paid trade expenses Rs.2,000.  
Jan 25 Withdrew from bank for private expenses Rs.1,500.  
Jan 26 Purchased machinery from Rajiv for Rs.5,000 and paid him by means of a bank draft purchased for Rs. 5,005.  
Jan 27 Issued cheque to Ram Saran for cash purchase of furniture Rs. 1,575.  
Jan 28 Received a cheque for commission Rs. 500 from R. & Co. and deposited into bank.  
Jan 29 Ramesh who owed us Rs.500 became bankrupt and paid us 50 paise in the rupee.  
Jan 30 Received payment of a loan of Rs. 5,000 and deposited Rs.3,000 out of it into the bank.  
Jan 31 Paid rent to landlord 'Mohan' by a cheque of Rs.220.  
Jan 31 Interest allowed by bank Rs.30.  
Jan 31 Half yearly bank charges Rs.50.