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

				Date	Particulars		Amount
				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					2004				
Jan. 1	Balanced b/d			10,000	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
					Rs.	Rs.						Rs.	Rs.
2005							2005						
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) Cheque dishonoured					5400
								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
					Rs.	Rs.						Rs.	Rs.
2008							2008						
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
					Rs.	Rs.						Rs.	Rs.
2009							2009						
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	
March10	// 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
					Rs.	Rs.						Rs.	Rs.
2006							2006						
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: Paisas 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	C				2000	Mar. 03	Karim & Co					1000
Mar. 10	Bank	C			1200		Mar. 10	Cash	C				1200
Mar. 12	Investment					3000	Mar. 20	Khalid			100	1200	
Mar. 12	Profit					2000	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

Dr. Cr.

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	C					June 6	By Purchases a/c					1,005
Jun. 4	To A Karim				2,550	500		By Bank	C		5	2,550	
Jun. 8	To Cash	C					June 27	By Salaries a/c					1,750
Jun. 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

Problem No. 12

RAHEEL & CO. BRANCH OFFICE
PETTY CASH BOOK

Amount received Rs.	Date	Vr. No.	Particulars	Total: Amount Rs.	Postage Rs.	Entertain-ment Rs.	Repair and maintenance Rs.	Charity Rs.	Stationery Rs.	Conveyance Rs.	Miscellaneous Rs.
	2006										
1000,00	Dec. 1		To Cash								
	Dec. 2		Stationary	100.00					100.00		
	Dec. 5		Postage	50.00	50.00						
	Dec. 12		Calculator								
			Repair	90.00			90.000				
	Dec. 13		Entertainment	175.00		175.00					
	Dec. 15		Charity	15.00				15.00			
	Dec. 21		Furniture								
	Dec. 22		Repair	100.00			100.00				
			Bicycle								
	Dec. 23		Repair	35.00			35.00				
	Dec. 24		Taxi Fare	20.00						20.00	
	Dec. 25		Electric								
	Dec. 26		Bulbs	150.00						8.00	
	Dec. 28		Bus Fare	8.00							150.00
	Dec. 29		Entertainment	15.00		15.00					
			Octroi								
			Charges	40.00							40.00
			Postage	15.00	15.00						
			Balance c/d	187.00							
1,000. 00			By Balance c/d	1,000,00	65.00	19.00	225.00	15.00	100.00	28.00	190.00
187.00	Dec. 31	To Balance b/d									
	2006										
813.00	Jan. 1	Amount reimbursed									
1,000,00											

Problem No. 13

Solution:

PETTY CASH BOOK

Amount received	Date	Particulars	V.N.	Total	Refresh-ment	Postage	Printing & Stationary	Traveling Exp.	Electric Exp.	Cartage	Sundries
	2005										
400	Oct. 01	To Bank									
	Oct. 01	Tea		28	28						
	Oct. 02	Postage		13	--	13					
	Oct. 04	Carbon paper		9			9				
	Oct. 05	Taxi fare		31				31			
	Oct. 06	Electric bill		40					40		
	Oct. 08	Register Parcel		44		44					
	Oct. 16	Advance to Sweeper		50							50
	Oct. 22	Cartage		60						60	
	Oct. 30	Carbon Papers		40			40				
		Balance c/d		85							
400		Total		400	28	57	49	31	40	60	50
85	Nov. 01	Balance b/d									
315	Nov. 01	Cash									