Subsidiary Books II - Cash Book-3

Model Exam Question paper - 3

11th Standard

Accountancy

Reg.No. : | | | | | | |

I.Answer all the questions

Time : 01:05:00 Hrs

Total Marks : 50

Part-A

3 x 1 = 3

1) The cash book records

(a) All cash payments (b) All cash receipts (c) All cash receipts & payments

2) When goods are purchased for cash, the entry will be recorded in the

(a) Cash book (b) Purchases book (c) Journal

3) The Balance of cash book indicates

(a) Net income (b) Difference between debtors and creditors (c) Cash on hand

Part-B

3 x 2 = 6

4) What is triple column cash book?

5) How is cash book balanced?

6) What are the advantages of cash book?

Part-C

2 x 3 = 6

7) Give a specimen of Triple Column Cash Book.

8) Give specimen of cash book with discount and cash columns.

Part-D

7 x 5 = 35

9) From the following particulars, prepare single column cash book of M/s Kokila

2002 march1	Cash in hand	20,000
4	Cash purchases	4,000
7	Cash Sales	8,000
8	Paid to Balan	5,000
9	Received Cash from Cheran	10,000
13	Paid into bank	10,000
14	Cash withrawn from bank	4,000
18	Paid salaries	1,000
20	Bought furniture	3,000
28	Rent paid	1,000

10) Enter the following statement transactions in the single column cash book of Mrs. Lalitha

2002 Aug 1	Cash in hand	46,000
3	Paid to Bank	12,000
4	Cash Sales	24,000
5	Credit Sales to Mani	3,000
7	Printing Charges	3,000
9	Received cheque from Natesan	8,000
12	Dividend vreceived	2,000
14	Computer purchased	35,000
17	Cash received from mani	3,000
24	Cash withdrawn from bank	2,000

11) Compile three column cash book of Mr.Sundar from the following transactions:

2002			**Rs.**
Aug	1	Sundar started business with cash	2,00,000
	2	Deposited into Bank	50,000.
	4	Cash purchases	5,000
	5	Purchases by cheque	6,000
	6	Goods sold to Nathan on credit	5,000
	8	Received cheque from Mano, Discount allowed Rs.10	490
	10	Paid carriage	1,000
	12	Withdrew from Bank for office use	10,000
	15	Paid to Sundari, Discount allowed by her Rs.40.	4,960
	20	Received a cheque from Nathan in full settlement of his account, which is deposited into Bank.	4950

12) Enter the following transactions in three column cash book of Mr.Muthu and balance the same

2003		
Aug	1	Cash in hand Rs.75,000
		Cash at bank Rs.40,000
	4	Paid into bank Rs.20,000
	6	Purchased machinery by cheque Rs.10,000
	8	Received from Mohan Rs.2,560
		Discount allowed Rs. 40.
	10	Paid to Somu by cheque Rs.3,970 in full settlement of his account Rs.4,000
	11	Withdrew cash from Bank for personal use Rs.5,000
	15	Received cheque from Balan Rs.4,900
		Allowed him discount Rs.100.
	19	Balan's cheque deposited into Bank
	24	Anandan our customer has paid directly into our bank account Rs.10,000.
	27	Rent paid by cheque Rs.3,000

13) Prepare three column cash book of Mrs.Eswari from the following transactions and balance the cash book on 30th June 2003

2003		
June	1	Cash in hand Rs.50,000
		Bank overdraft Rs.15,000
	3	Paid into bank Rs.25,000
	5	Parthiban settled his account for Rs.3,750 by giving a cheque for Rs.3,690
	8	Parthiban's cheque sent to bank for collection
	10	Cash withdrawn from bank Rs.8,
	14	Parthiban's cheque returned dishonoured
	15	Received from Ramesh a currency note for Rs.5,000 and gave him a change for it
	18	Paid rent Rs.500
	20	Bank charges as per pass book Rs.150.
	30	Deposited into Bank all cash in excess of Rs.5,000

14) Enter the following transactions in three column cash book of Mrs.Anu Radha

2002		
Sep	1	Cash in hand Rs.50,000
		Bank balance Rs.15,000
	2	Sold goods to Udayakumar for Rs.15,000, cash discount allowed 1% and received cash for the balance
	3	Tax paid Rs.1,000
	7	Bought goods from Munuswamy for Rs.2,400, cash discount received 2%
		and paid cheque for the balance
	9	Received repayment of loan from Elangovan Rs.10,000.
	12	Paid into Bank Rs.5,000.
	14	Paid Rs.1,400 to Aravind & Co., half by cash and half by cheque.
	16	Dividend collected by the Bank as per pass book Rs.2,000.
	18	Sold goods for cash and deposited into the bank on the same day Rs.5,000.
	20	Sent to Bharathi by money order Rs.460, the money order commission being Rs.20.

15) From the following information show how Mr.Venu Gopal's triple column cash book would appear for the week ended 7th October 2002 and close the cash book for the day.

2002		
Oct	1	Cash in hand Rs.30,000
		Bank balance Rs.1,000
	2	Sivan, our customer has paid directly into our bank account Rs.5,000.
	3	Paid rent by cheque Rs.500.
	4	Cheque issued in favour of Bharathi for purchase of furniture Rs.2,400.
	5	Received from Vinoth Rs.2,225
		Discount allowed Rs.75.
	6	Paid into bank Rs.4,000
	7	Cash withdrawn from bank Rs.2,000
		Bharathi, to whom we have issued a cheque of Rs.2,400
		has reported that our cheque is dishonoured.

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