

Q.6 Solution:**In the Books of Bimal, Lucknow**

Dr.					CASH BOOK					Cr.	
Date		Particulars	L.F.	Cash (₹)	Bank (₹)	Date		Particulars	L.F.	Cash (₹)	Bank (₹)
2022						2022					
June 1	To	Balance <i>b/d</i>		5,000	17,500	June 7	By	S. Bose		...	12,500
June 5	To	Capital A/c		...	5,000	June 9	By	Wages A/c		3,000	...
June 6	To	Advance against Sale A/c		...	50,000	June 21	By	Cash A/c	C	...	5,000
				...		June 29	By	Salaries A/c		4,000	...
June 20	To	A. Mukherjee		...	6,000	June 30	By	Rent A/c		...	1,000
June 21	To	Bank A/c	C	5,000	...	June 30	By	Bank A/c	C	8,000	...
June 30	To	Sales A/c		8,000	...	June 30	By	Balance <i>c/d</i>		3,000	68,000
June 30	To	Cash A/c	C	...	8,000						
				18,000	86,500					18,000	86,500
July 1	To	Balance <i>b/d</i>		3,000	68,000						

Discount received on payment to S. Bose will be recorded through Journal entry as follows:

JOURNAL

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2022				
June 7	S. Bose ...Dr. To Discount Received A/c (Being the discount received on payment)		200	200

Q.7 Solution:**In the Books of Mani, Kochi**

DOUBLE COLUMN CASH BOOK										Cr.
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)	
2023					2023					
March 1	To Balance <i>b/d</i>		15,000	5,000	March 3	By Purchases A/c		6,500	...	
March 5	To Cash A/c	C	...	5,000	March 5	By Bank A/c	C	5,000	...	
March 7	To Sales A/c		10,000	...	March 10	By Cash A/c	C	...	2,000	
March 10	To Bank A/c	C	2,000	...	March 22	By Chandra		...	2,500	
March 15	To Raj		...	19,250	March 25	By Drawings A/c		...	1,000	
March 20	To Cheques in Hand A/c		...	5,000	March 31	By Balance <i>c/d</i>		15,500	33,750	
March 31	To Ashok		...	5,000						
			27,000	39,250				27,000	39,250	
April 1	To Balance <i>b/d</i>		15,500	33,750						

Following Journal entries will be passed for Discount Received, Discount Allowed, Discounting charges and cheques in hand:

JOURNAL

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2023 March 3	Purchases A/c ...Dr. To Discount Received A/c (Being the discount received on payment)		220	220
March 15	Discounting Charges A/c ...Dr. To Raj (Being the cheque discounted from bank)		750	750
March 18	Cheques in Hand A/c ...Dr. Discount Allowed A/c ...Dr. To Deepak (Being the cheque received from Deepak and discount allowed to him)		5,000 200	5,200
March 22	Chandra ...Dr. To Discount Received A/c (Being the discount received)		100	100
March 31	Discount Allowed A/c ...Dr. To Ashok Mitra (Being the discount allowed to Ashok Mitra)		200	200

Q.8 Solution:

DOUBLE COLUMN CASH BOOK										Cr.	
Date	Particulars		L.F.	Cash (₹)	Bank (₹)	Date	Particulars		L.F.	Cash (₹)	Bank (₹)
2022						2022					
Oct. 1	To	Balance <i>b/d</i>		25,000	75,000	Oct. 7	By	Purchases A/c		...	15,000
Oct. 18	To	Ramesh		2,500	...	Oct. 8	By	Purchases A/c		5,000	...
Oct. 20	To	Manohar		7,500	...	Oct. 10	By	Past-dated cheque A/c		...	5,000
Oct. 23	To	Bank A/c	C	4,000	...	Oct. 14	By	Misc. Expenses A/c		150	...
Oct. 27	To	Sales A/c		11,000	...	Oct. 23	By	Cash A/c	C	...	4,000
Oct. 28	To	Sales A/c		...	19,000	Oct. 24	By	Ghanshyamdas & Co.		3,000	...
Oct. 29	To	Akhil		5,000	...	Oct. 25	By	Drawings A/c		...	3,000
Oct. 29	To	Cash A/c	C	...	3,000	Oct. 29	By	Bank A/c	C	3,000	...
						Oct. 31	By	Balance <i>c/d</i>		43,850	70,000
				55,000	97,000					55,000	97,000
Nov. 1	To	Balance <i>b/d</i>		43,850	70,000						

Following Journal entries will be passed for Discount Allowed and Discount Received:

JOURNAL

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2022 Oct. 20	Discount Allowed A/c ...Dr. To Manohar (Being the discount allowed to Manohar)		250	250
Oct. 24	Ghanshyam & Co. ...Dr. To Discount Received A/c (Being the discount received)		100	100

Q.9 Solution:

Dr.					DOUBLE COLUMN CASH BOOK					Cr.	
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)		
2023					2023						
April 1	To Balance b/d		2,000	24,500	April 5	By Bank A/c	C	50,000	...		
April 2	To Sales A/c		60,000	...	April 7	By Sohan		...	10,000		
April 5	To Cash A/c	C	...	50,000	April 16	By Furniture A/c		...	10,000		
April 12	To National Insurance Co.		...	19,800	April 20	By Bank A/c	C	2,500	...		
April 14	To Sales A/c		10,000	...	April 22	By Suman		...	2,500		
April 18	To Furniture A/c		10,000	...	April 26	By Suman		2,500	...		
April 20	To Cheques in Hand		...	14,500	April 28	By Commission A/c		...	300		
April 20	To Cash A/c	C	...	2,500	April 29	By Insurance Prem.		...	2,500		
April 26	To Suman		...	2,500	April 30	By Balance c/d		27,000	93,500		
April 30	To Nigam		...	5,000							
			82,000	1,18,800				82,000	1,18,800		
July 1	To Balance b/d		27,000	93,500							

Following Journal entries will be passed to give effect to above Cash and Bank transactions:

JOURNAL				
Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2023				
April 14	Cheques in Hand A/c ...Dr. Discount Allowed A/c ...Dr. To Sales A/c (Being the cheque received and discount allowed)		14,500 500	15,000

Q.10 Solution:

Dr.					CASH BOOK					Cr.	
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)		
2023					2023						
Jan. 1	To Capital A/c		50,000	...	Jan. 2	By Bank A/c	C	20,000	...		
Jan. 2	To Cash A/c	C	...	20,000	Jan. 2	By Purchases A/c		5,000	...		
Jan. 6	To Sales A/c		2,000	...	Jan. 4	By Wages A/c		500	...		
Jan. 10	To Sales A/c		...	3,600	Jan. 6	By Purchases A/c		6,000	...		
Jan. 10	To Amit		...	6,000	Jan. 15	By Bhaskar		2,800	...		
Jan. 27	To Transport Co.		...	10,000	Jan. 28	By Cash A/c	C	...	5,000		
Jan. 28	To Bank A/c	C	5,000	...	Jan. 30	By Grand Machines (Advance)		...	50,000		
Jan. 31	To Balance c/d		...	15,400	Jan. 31	By Balance c/d		22,700	...		
			57,000	55,000				57,000	55,000		
Feb. 1	To Balance b/d		22,700	...	Feb. 1	By Balance b/d		...	15,400		

Following Journal entries will be passed to give effect to above Cash and Bank transactions:

JOURNAL

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2023				
Jan. 10	Discount Allowed A/c ...Dr. To Sales A/c (Being the discount allowed on payment)		400	400
Jan. 15	Bhaskar ...Dr. To Discount Received A/c (Being the discount received)		200	200

Q.11 Solution:

CASH BOOK										Cr.					
Dr.			Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)			
2023								2023							
April	1	To Balance <i>b/d</i>				1,00,000	...	April	1	By Balance <i>b/d</i>		...	5,00,000		
April	2	To Sales A/c				3,48,000	...	April	7	By Purchases A/c		...	44,800		
April	3	To Sales A/c				...	3,36,000	April	7	By Salary A/c		...	2,20,000		
April	6	To Ram				...	78,000	April	10	By Bank A/c	C	3,00,000	...		
April	6	To Cheques in Hand A/c				...	1,00,000	April	18	By Wages A/c		30,000	...		
April	10	To Cash A/c	C			...	3,00,000	April	20	By Bank Charges A/c		...	5,000		
April	11	To Suresh				...	1,28,500	April	22	By Cash A/c	C	...	1,00,000		
April	15	To R. Kumar				...	1,87,500	April	22	By Drawings A/c		...	1,20,000		
April	22	To Bank A/c	C			1,00,000	...	April	25	By Electricity Exp. A/c		...	31,500		
April	28	To Interest A/c				...	15,000	April	25	By Drawings A/c		...	2,00,000		
April	30	To Balance <i>c/d</i>				...	76,300	April	30	By Balance <i>c/d</i>		2,18,000	...		
						5,48,000	12,21,300							5,48,000	12,21,300
May	1	To Balance <i>b/d</i>				2,18,000	...	May	1	By Balance <i>b/d</i>		...	76,300		

Q.14 Solution:

PETTY CASH BOOK

Receipts ₹	Date	Voucher No.	Particulars	Total Payments (₹)	Conveyance ₹	Wages ₹	Stationery ₹	Postage ₹	Repairs ₹	Electricity Expenses (₹)	Miscellaneous Expenses (₹)
2022											
15,000	June 4		To Cash A/c								
	June 4		By Conveyance A/c	500	500						
	June 4		By Wages A/c	1,500		1,500					
	June 5		By Conveyance A/c	200	200						
	June 5		By Stationery A/c	1,000			1,000				
	June 6		By Postage A/c	400				400			
	June 6		By Postage A/c	1,000				1,000			
	June 7		By Repairs A/c	400					400		
	June 7		By Electricity Expenses A/c	1,700						1,700	
	June 8		By Wages A/c	400		400					
	June 8		By Conveyance A/c	500	500						
	June 8		By Postage A/c	1,000				1,000			
	June 8		By Locks A/c	800							800
	June 8		By Refreshments A/c	200							200
	June 9		By Balance c/d	9,600	1,200	1,900	1,000	2,400	400	1,700	1,000
15,000				5,400							
5,400	June 10		To Balance b/d								
9,600	June 10		To Cash A/c								

JOURNAL

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
	Conveyance A/c ...Dr.		1,200	
	Wages A/c ...Dr.		1,900	
	Stationery Expenses A/c ...Dr.		1,000	
	Postage A/c ...Dr.		2,400	
	Repairs A/c ...Dr.		400	
	Electricity Expenses A/c ...Dr.		1,700	
	Miscellaneous Expenses A/c ...Dr.		1,000	
	To Petty Cash A/c			9,600
	(Being the petty expenses for the period 4th June to 8th June, 2022)			