PROBLEMS CASH BOOK II (1-5)

Problem # 13.1: On April 1, 2017, Hassan Sajjad Store Cash Book showed debit balances of Cash Rs. 1,550 and Bank Rs. 13,575. During the month of April following business was transacted. You are required to prepare Cash Book?

2017

- **April 02** Purchased Office Type-Writer for Cash Rs. 750; Cash Sales Rs. 1,315
 - **07** Deposited Cash Rs. 500 to bank.
 - 10 Received from A. Hussain a check for Rs. 2,550 in part payment of his account (not deposited).
 - 16 Paid by check for merchandise purchased worth Rs. 1,005.
 - 20 Deposited into Bank the check received from A. Hussain.
 - 22 Received from customer a check for Rs. 775 in full settlement of his accounts (not deposited).
 - 24 Sold merchandise to sweet Bros. for Rs 1,500 who paid by check which was deposited into bank.
 - 26 Paid creditor a Salman Rs. 915 by check.
 - 28 Deposited into Bank the check of customer of worth Rs. 775 was dated 22nd April.
 - 29 Paid wages by cash Rs. 500 and salary Rs. 1,000 by bank.
 - 30 Drew from Bank for Office use Rs. 250 and Personal use Rs. 150

Hassan Sajjad Store

Cash Book (Double Column)

For the month ended April,2017

		Recei	pts		Payments							
Da	te	Description	Ref	Cash	Bank	Date	Description	Ref	Cash	Bank		
201	17					2017						
April	1	Balance b/d		1,550	13,575	April						
	2											
	7											
	10											
	20											
	22											
	24											
	28											
	30											
							Balance c/d		1,365	15,580		
		Total		6 440	10 000		Total		6 440	10 000		
	1	Total		6,440	18,900		Total	1	6,440	18,900		
May	1	Balance b/d		1,365	15,580							

Cash Book II

Problem # 13.2: From the following particulars make cash book of Ghulam Fatima Trading Co. for the month of November, 2016

2016

Nov	1	Cash balance (Cr) Rs. 2,000; Bank balance Rs. 40,000
	4	Cash sales Rs. 3,700; Credit sales Rs. 1,800 would be received at near future
	6	Paid Ahmed & Bros. by cash Rs. 500; Received cash by debtors Rs. 1,800
	12	Paid to vendor by means of check worth Rs. 2,700
	13	Paid Utility bills in cash Rs. 250; Bought goods by check Rs. 750
	19	Drew from Bank for office use Rs. 160; Personal withdrawal of cash Rs. 1,000
	20	Received a check from Hamid Rs. 2,700 and deposited into the bank
	21	Received by check from Munir Rs. 1,360; Discount Rs. 140 (not deposited)
	25	Cash sales Rs. 2,100; Paid wages by bank Rs. 1,500
	28	Deposited Munir's check into bank
	29	Payment by check to Anees for Rs. 175; Discount received Rs. 25
	30	Munir's check has been dishonored and return by bank

Ghulam Fatima

Cash Book

For the month ended November 30th, 2016

	Receipt side								Payment side								
Data		Description	Ref	Cash	Bank	Dis.	Data		Description	Ref	Cash	Bank	Dis.				
20	16						2016										
Nov.	1						Nov.	1									
	4							6									
	6							12									
	19							13									
	20							13									
	21							19									
	25							19									
	28							25									
								28									
								29									
								30									
	T	otal		9,120	44,060	140			Total		9,120	44,060	25				
Dec	1																

Problem # 13.3: Enter the following transactions in the Cash Book with Cash, Bank and Discount column for A R Khan and Co. for December, 2016 (all figures in Rupees)

1	Cash in hand	400	1	4	Electricity charges paid	10
1	Balance at bank (Overdraft)	5,000	1	6	Drew check for personal use	700
4	Invested further owner's equity	10,000	1	7	Cash sales	2,500
4	Deposited into bank	6,000	1	8	Collected from Umer by check (n.d)	4,000
5	Sold goods for cash	3,000	1	9	Umer's check deposited into bank	4,000
6	Collected from debtor Imran and Co.	8,000	2	22	Drew check for business use	150
					Dividend received by check and	
6	Discount allowed to Imran and Co.	200	2	24	deposited	50
10	Purchased goods for cash	5,500	2	25	Commission received by check (n.d)	230
					Paid from Bank, salary of the office	
11	Paid to Kamran and Co. our creditor	2,500	2	27	staff	1,500
11	Discount received from Kamaran and Co.	65	2	28	Check of 25 th deposited into bank	230
13	Commission paid to agent	530	2	29	Paid salary of the manager by cash	500
14	Office furniture purchased	200	3	80	Deposited cash into bank	1,000
14	Rent paid	50				

A R Khan

Cash Book

For the month ended December, 2016

	Receipt side							Payment side							
Da	te	Description	Ref	Cash	Bank	Dis	Da	nte	Description	Ref	Cash	Bank	Dis		
20	16						2016								
Dec	1						Dec	1							
-	4							4							
	4							10							
	5							11							
	6							13							
	17							14							
	18							14							
	19							14							
	22							16							
	24							19							
	25							22							
	28							27							
	30							28							
								29							
								30							
Jan	1														

Problem #13.4: Prepare Petty Cash Book on imprest system from the following particulars for Minha Shukat Ltd.

2016

Sept1. Received for petty cash payments Rs. 1,000

- **4.** Paid for stationery Rs. 140
- 9. Paid for postage Rs. 80
- 10. Paid for printing charges Rs. 150
- 11. Paid for carriage Rs. 125
- 17. Paid for telegrams Rs. 25
- 20. Purchased envelops Rs. 30
- 21. Paid for coffee to office staff Rs. 30
- 22. Paid for office cleaning Rs. 50
- 30. Paid to Faiza Munir Rs. 200

Minha Shukat Ltd.

Petty Cash Book

For the month ended September, 2016

Amount							Printing				
Received	Date		Description	VN	Total	Postage	&	Carriage	Travelling	Miscellaneous	
					Payments	O	Stationery		Expenses	Expenses	
	201	1.6									
	2016										
1,000	Sep	1									
		4									
		9									
		10									
		11									
		17									
		20									
		21									
		22									
		30									
			Total		830	135	290	125	-0-	280	
			Balance c/d		170						
170	Oct	1	Balance b/d								
830		1	Cash								