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

2002

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

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Date	Particulars	Z. Z.	L.F.	Dis. Allo -wed	Cash Rs.	Bank Rs.	Date	Particulars	> z	L.F	Dis. Recei -ved	L.F Recei Cash -ved Rs.	Bank Rs.
2002							2002						
Aug 1	To Capital A/c				2,00,000		Aug 2	By Bank A/c		C		50,000	
2	" Cash A/c		C			50,000	4	" Purchases A/c				5,000	
8	" Mano's A/c			10	490		5	" Purchases A/c					000,9
12	" Bank A/c		C		10,000		10	" Carriage A/c				1,000	
20	" Nathan's A/c			50		4,950	12	" Cash A/c		C			10,000
							15	" Sundari's A/c			40	4,960	
							31	" Balance c/d				1,49,530 38,950	38,950
				09	60 2,10,490 54,950	54,950					40	40 2,10,490 54,950	54,950
Sep 1	To Balance b/d				1,49,530 38,950	38,950							

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.
 - 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.
 - Balan's cheque deposited into Bank
 - Anandan our customer has paid directly into our bank account Rs.10,000.
 - 27 Rent paid by cheque Rs.3,000.

Triple Column Cash Book of Mr. Muthu

Cr.	Bank Rs.				10,000	3,970	5,000		3,000	52,930	74900	
	L.F. Recei Cash			20,000				4,900		57,560 52,930	82460	
	Dis. Recei -ved	Rs.				30					30	
	L.F.			C				C				
	> Z											
	Particulars			By Bank A/c	" Machinery A/c	" Somu's A/c	" Drawings A/c	" Bank A/c	" Rent A/c	" Balance c/d		
	Date		2003	Aug4	9	10	11	19	27	31		
	Bank Rs.			75,000 40,000	20,000			4,900	10,000		74,900	57.560 52.930
	Cash Rs.			75,000		2,560	4,900				82,460 74,900	57.560
	R. L.F. Allo Nwed	Rs.				40	100				140	
	L.F.				C			C				
	Z. Z.											
	Particulars			To Balance b/d	" Cash A/c	" Mohan's A/c	" Balan's A/c	" Cash A/c	" Anandan's A/c			To Balance b/d
Dr.	Date		2003	Aug 1	4	~	15	19	24			Sep 1

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.8,000.
- 14 Parthiban's cheque returned dishonoured
- 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.

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Date	Particulars	R. N.	L.F.	Dis. Allo -wed	R. L.F. Allo Cash wed Rs.	Bank Rs.	Date	Particulars	> Z	L.F.	Dis. Recei -ved	V. L.F. Receil Cash Nved Rs.	Bank Rs.
2003							2003						
June 1	To Balance b/d				50,000		June 1	June 1 By Balance b/d					15,000
æ	" Cash A/c		C			25,000	3	" Bank A/c		C		25,000	
5	" Parthiban's A/c			09	3,690		∞	" Bank A/c		C		3,690	
∞	" Cash A/c		C			3,690	10	" Cash A/c		C			8,000
10	" Bank A/c		C		8,000		14	" Parthiban's A/c					3,690
30	" Cash A/c		C			27,500	18	" Rent A/c				500	
							20	" Bank Charges					150
							30	" Bank A/c		C		27,500	
							30	" Balance c/d				5,000	29,350
				09	61,690	61,690 56,190						61,690	56,190
July 1	July 1 To Balance b/d				5,000	5,000 29,350							

Note: Transaction dated 15th June will not be recorded in the cash book.

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.

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Cr.	Cash Bank Rs. Rs.		1,000	2,352	5,000	700 700		460	20	67,670 23,948	74,850 27,000	
	V. L.F Recei Cash ved Rs.			48							48	
	L.F				C							
	> z											
	Particulars		50,000 15,000 Sept 3 By Tax A/c	" Purchases A/c	" Bank A/c	" Aravind & Co.	A/c	" Bharathi A/c	" Money Order Commission A/c	" Balance c/d A/c		
	Date	2002	Sept 3	7	12	14		20	20	30		
	Bank Rs.		15,000			5,000	2,000	5,000			74,850 27,000	67,670 23,948
	Cash Rs.		50,000	14,850	10,000						74,850	67,670
	R. L.F. Allow			150							150	
	L.F.					C						
	⊼											
	Particulars		To Balance b/d	" Sales A/c	"Elangovan's Loan	" Cash A/c	" Dividend A/c	" Sales A/c				Oct 1 To Balance b/d
Dr.	Date	2002	Sept 1	2	6	12	16	18				Oct 1

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.

Triple Column Cash Book of Mr. Venu Gopal

Cr.	Bank Rs.		200	2,400		2,000			7,500	2,400		
	Cash Rs.				4,000				30,225	34,225 12,400		_
	V. L.F Recei											_
	L.F				C	C						
	> Z											
	Particulars		Oct 3 By Rent A/c	" Bharathi A/c	" Bank A/c	" Cash A/c			" Balance c/d			
	Date	2002		4	9	7			7			
	Bank Rs.		30,000 1,000	5,000		4,000		2,400		12,400	7,500	_
	R. L.F. Al- Rs.		30,000		2,225		2,000			34,225 12,400	30,225 7,500	
	Dis. Al- low				75					75		
	L.F.					C	C					_
	z, z,											
	Particulars		To Balance b/d	" Sivan's A/c	"Vinoth's A/c	" Cash A/c	" Bank A/c	" Bharathi A/c			Oct 8 To Balance b/d	
Dr.	Date	2002	Oct 1	2	ς.	9	7	7			ct 8	_