

Illustration 4

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.
- 15 Paid to Sundari Rs.4,960, Discount allowed by her Rs.40.
- 20 Received a cheque for Rs.4950 from Nathan in full settlement of his account, which is deposited into Bank.

Solution:

Triple Column Cash Book of Mr.Sundar

Dr.		Cr.										
Date	Particulars	R. L.F. N.	Dis. Allo -wed	Cash Rs.	Bank Rs.	Date	Particulars	V. N.	L.F.	Dis. Recci -ved	Cash Rs.	Bank Rs.
2002						2002						
Aug 1	To Capital A/c			2,00,000		Aug 2	By Bank A/c	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					6,000
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
Sep 1	To Balance b/d		60	2,10,490	54,950					40	2,10,490	54,950
				1,49,530	38,950							

Note : Transaction dated 6th August will not appear in the cash book as it is a credit transaction.

Illustration 5

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.

Solution:

Triple Column Cash Book of Mr.Muthu

Dr.		Cr.	
Date	Particulars	R. N.	V. N.
		L.F.	L.F.
		Dis. Allo -wed Rs.	Dis. Recei -ved Rs.
		Cash Rs.	Cash Rs.
		Bank Rs.	Bank Rs.
2003			
Aug 1	To Balance b/d		
4	By Cash A/c	75,000	20,000
8	By Mohan's A/c	2,560	
15	By Balan's A/c	4,900	
19	By Cash A/c		4,900
24	By Anandan's A/c		10,000
		82,460	57,560
		74,900	74,900
		57,560	52,930
Sep 1	To Balance b/d		
			30
			82,460
			74,900
			52,930

Illustration 6

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
- 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.

Solution:

Triple Column Cash Book of Mrs.Eswari

Dr.										Cr.			
Date	Particulars	R. N.	L.F.	Dis. Allo -wed	Cash Rs.	Bank Rs.	Date	Particulars	V. N.	L.F.	Dis. Recei -ved	Cash Rs.	Bank Rs.
2003	To Balance b/d						2003	By Balance b/d					
June 1					50,000		June 1						15,000
3	„ Cash A/c		C			25,000	3	„ Bank A/c		C		25,000	
5	„ Parthiban's A/c			60	3,690		8	„ Bank A/c		C		3,690	
8	„ Cash A/c		C			3,690	10	„ Cash A/c		C			8,000
10	„ Bank A/c		C				14	„ Parthiban's A/c					3,690
30	„ Cash A/c		C				18	„ Rent A/c				500	
							20	„ Bank Charges					150
							30	„ Bank A/c		C		27,500	
							30	„ Balance c/d				5,000	29,350
July 1	To Balance b/d			60	61,690	56,190						61,690	56,190
					5,000	29,350							

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

Illustration 8

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.

Solution:

Triple Column Cash Book of Mr. Venu Gopal

Dr.		Cr.						
Date	Particulars	R. L.F. N.	Dis. L.F. N.	Cash Rs.	Bank Rs.	Dis. Received	Cash Rs.	Bank Rs.
2002								
Oct 1	To Balance b/d			30,000	1,000			
2	„ Sivan's A/c				5,000			500
5	„ Vinoth's A/c			2,225		75	4,000	2,400
6	„ Cash A/c		C		4,000			2,000
7	„ Bank A/c		C		2,400			
7	„ Bharathi A/c						30,225	7,500
Oct 8	To Balance b/d			30,225	12,400		34,225	12,400
				30,225	7,500			