

**M.M. : 33 XI ACC TEST ON CASH BOOK, SUBSIDIARY BOOKS & BRS TIME : 1 HR**

1. Record the following transactions in a Double Column Cash Book. 10

2018	Rs.
May 1 Balance of cash in hand	2,210
Overdraft with Canara Bank	890
May 3 Purchased goods for cash & payment made by cheque & CGST, SGST @ 6% each & discount received	5,000 50
May 7 Discount a Bills of Exchange at 1% through bank	20,000
May 10 Conveyance paid	315
May 12 Honoured own acceptance by cheque	3,500
May 15 Received cash from Hind and Co.	380
Discount allowed	20
May 18 Sent a cheque for payment of household expenses	2,120
May 22 Withdrew from Bank	550
May 26 Recd. cash for a Bills of Exchange from Mr. Sulaman & deposited the same into bank	12,000
May 30 Commission paid	310
May 31 Travelling expenses paid	1,210
May 31 Interest collected by bank	200
May 31 Cash Sales (excluding CGST, SGST @ 6%)	18,000

2. Enter the following transactions of M/s Ram Traders, Delhi, in the appropriate Subsidiary Books : 15

- Apr. 1 Assets : Cash in hand Rs. 26,000, Cash at bank Rs. 5,000 Stock Rs. 50,000, Ankush Rs. 15,000, Dishu Rs. 32,000, Raju Rs. 12,000, Furniture Rs. 60,000, Computer Rs. 30,000.  
Liabilities : Bank Loan Rs. 70,000, Raj Kumar & sons Rs. 20,000, Vinay Rs. 30,000.
- Apr. 3 Purchased from Raj Kumar & Sons .. Delhi  
200 tube lights @ Rs. 90 each.  
100 dozen bulbs @ Rs. 100 per dozen.  
Less : 10% Trade Discount.
- Apr. 7 Ankush from Amritsar purchased from us :  
25 tube lights @ Rs. 110 each.  
10 table fans @ Rs. 350 each.  
Less : 20% Trade Discount
- Apr. 15 Withdraw for personal use of Rs. 5,000.
- Apr. 18 Acceptance received from Ankush at two months for the amount due from him.
- Apr. 20 Purchased a printer form Ajay Rs. 15,000.
- Apr. 23 Return to Raj Kumar & Sons. 10 tube lights
- Apr. 24 Acceptance given to Raj Kumar & Sons for 1 month  
All sales and purchases subject to 6% CGST, SGST & 12% IGST

3. On 31st December, 2018 the Cash Book of Ashok shows a favourable balance of Rs. 36,000. While reconciling the Bank Account the following were noted :
- i. Interest on investment Rs. 750 was credited in Pass Book but no entry was passed in the Cash Book.
  - ii. A debit of Rs. 125 for Bank Charges appeared twice in the Pass Book but no entry was made in the Cash Book.
  - iii. Mr. J. deposited a Cheque of Rs. 2,500 directly into firm's bank account, for which there is no entry in the Cash Book.
  - iv. A Cheque for Rs. 1,500 received from Mr. M, deposited earlier in Bank has returned dishonoured.
  - v. Payment side of ledger was overcast by Rs. 2,000.
  - vi. B/R of 2500 discounted at Rs. 2,300 was fully debited in the Cash Book.
  - vii. B/P retired under rebate of 200 was fully credited in Cash Book.
  - viii. A cheque of Rs. 1,500 drawn was omitted in Cash Book, has not been yet presented.
- Prepare Bank Reconciliation Statement as on 31st Dec., 2018. **(8)**

