

**BCM SCHOOL, BASANT AVENUE,  
DUGRI, LUDHIANA  
ASSIGNMENT  
ACCOUNTANCY (XI)  
CASH BOOK**

1. What kind of entry happens in a Cashbook?
  - A. Special entry
  - B. Original entry
  - C. Secondary entry
  - D. All of the above
2. What is an entry made on both sides of a cashbook called?
  - A. Contra entry
  - B. Compound entry
  - C. General entry
  - D. Double entry
3. What does the balance on the debit side of the cashbook indicate?
  - A. Credit balance as per the bank statement
  - B. The total amount is withdrawn from the bank
  - C. Total amount deposited in the bank
  - D. None of the above
4. What does the balance in the cash column indicate?
  - A. Credit
  - B. Debit
  - C. Both of the above
  - D. None of the above
5. Prepare a double column cash book (cash and bank) from the following transactions. Also pass the necessary journal entries

2022

- Aug 1 Cash in hand ₹ 1,200; overdraft at bank ₹ 15,000.  
Aug 3 Further capital introduced ₹ 20,000 out of which ₹ 16,000 deposited in the bank.  
Aug 4 Purchased goods from Vrijesh Traders amounting to ₹ 3,000 and they allowed trade discount ₹ 200. The amount was paid by cheque.  
Aug 4 Goods purchased for cash ₹ 4,000.  
Aug 5 Sold goods to Varun on credit ₹ 5,000.  
Aug 6 Received cheque from Siddhartha ₹ 2,450.  
Allowed him discount ₹ 50.  
Aug 10 Cheque received from Siddhartha deposited into bank.  
Aug 11 Settled the account of Superstar Printers ₹ 750 by paying cash ₹ 680.  
Aug 12 Cash received from Varun ₹ 4,750 in full settlement of his account of ₹ 5,000.  
Aug 16 An amount of ₹ 1,000 due from Kartik Brothers written off as bad debts in the previous year, now recovered.  
Aug 17 Received from Kunal on behalf of Karan ₹ 200.  
Aug 19 Received a cheque for ₹ 800 from Adarsh, which was endorsed to Parth on 24th August.  
Aug 20 Sale of old furniture, payment received in cash for ₹ 720.  
Aug 25 Cashed a cheque for ₹ 3,000  
Aug 25 Drew from bank for household expenses ₹ 1,000 and for income tax ₹ 500.  
Aug 28 Amit who owed ₹ 400 became bankrupt and paid 60 paise in a rupee.  
Aug 28 Received repayment of a loan ₹ 3,000 and deposited out of it ₹ 2,500 into the bank.  
Aug 30 Interest debited by bank ₹ 375.  
Aug 30 Deposited with the bank the entire balance after retaining ₹ 2,000 at office.