

#### NCERT Solution for Class 11 Accountancy Chapter 4 -Recording of Transactions - 2

10. M/s Ruchi trader started their cash book with the following balances on July 2017: cash in hand ₹ 1,354 and balance in bank current account ₹ 7,560. He had the following transaction in the month of July, 2017:

		₹
03	Cash sales	2,300
05	Purchased goods, paid by cheque	6,000
08	Cash sales	10,000
12	Paid trade expenses	700
1.5	Sales goods, received cheque (deposited same day)	20,000
18	Purchased motor car paid by cheque	15,000
20	Cheque received from Manisha (deposited same day)	10,000
22	Cash Sales	7,000
25	Manisha's cheque returned dishonoured	
28	Paid Rent	2,000
29	Paid telephone expenses by cheque	500
31	Cash withdrawn for personal use	2,000

#### Prepare bank column cash book

The transactions can be represented in a bank column cash book as shown below:

#### Books of M/s. Ruchi Trader Cash Book

Date	Particulars	L.F.	Cash	Bank	Date	Particulars	L.F.	Cash ₹	Bank E
2017 Jul.01 Jul.03 Jul.08	Balance b/d Sales Sales		1,354 2,300 10,000	7,560	2017 Jul.05 Jul.12 Jul.18	Purchases Trade Expenses Motor Car		700	6,000
Jul.15 Jul.20 Jul.22	Sales Manisha Sales		7,000	20,000 10,000	Jul.25 Jul.28 Jul.29 Jul.31 Jul.31	Manisha (Dishonour) Rent Telephone Expenses Drawings Balance c/d		2,000 2,000 15,954	500 6,060
			20,654	37,560				20,654	37,560

For month of July Cash in Hand is ₹. 15,954 and the Cash in Bank is ₹ 6,060.

# **Guide For Class 11 Accountancy**

**RC Schank** 

**Guide For Class 11 Accountancy:** 

#### Decoding Guide For Class 11 Accountancy: Revealing the Captivating Potential of Verbal Expression

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