

**Q1.** On April 1, 2023, Raj Store Cash Book showed debit balances of Cash Rs. 1,550 and Bank Rs. 13,575. During the month of April following business was transacted. You are required to prepare Cash Book? **(10 marks)**

**April 2023**

- 02: Purchased Office Type-Writer for Cash Rs. 750; Cash Sales Rs. 1,315.
- 07: Deposited Cash Rs. 500 to bank.
- 10: Received from A. Hussain a cheque for Rs. 2,550 in part payment of his account (not deposited).
- 16: Paid by cheque for merchandise purchased worth Rs. 1,005.
- 20: Deposited into Bank the cheque received from A. Hussain.
- 26: Paid creditor a Salman Rs. 915 by cheque.
- 28: Deposited into Bank the cheque of customer of worth Rs. 775 was dated 22<sup>nd</sup> April.
- 29: Paid wages by cash Rs. 500 and salary Rs. 1,000 by bank.
- 30: Drew from Bank for Office use Rs. 250 and Personal use Rs. 150.

**Q2.** Journalize the following transactions, post them in the ledger and prepare a trail balance as on 31<sup>st</sup> January. **(10 marks)**

- 1 Jan: Raj started business with a capital of Rs 10,000
- 2 Jan: Purchased goods from Mohan Rs 2000
- 3 Jan: Paid cash to Mohan Rs 1000
- 4 Jan: Sold goods to Suresh Rs 2000
- 5 Jan: Received cash from Suresh Rs 3000
- 8 Jan: Sold goods to Suresh Rs 2000
- 9 Jan: Received cash from Suresh Rs 1000

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