

**Class: 10**  
**Subject: Accounting**  
**Chapter: 08 (Cash Book)**  
**Part: 02**

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**MCOs for Self-Assessment:**

1. 'Cash withdrawn for personal use' the impact of the transaction on accounting equation is –  
i) 'A' element will decrease  
ii) 'L' element will decrease  
iii) 'E' element will decrease  
Which one is correct?  
a) i & ii  
b) ii & iii  
c) i & iii  
d) i, ii & iii
2. Contra entry is –  
i) Cash deposited to bank  
ii) Drawings for personal use  
iii) Drawing from bank  
Which one is correct?  
a) i & ii  
b) ii & iii  
c) i & iii  
d) i, ii & iii
3. Will be recorded in cash payment journal –  
i) Goods Purchase In Cash  
ii) Goods Sold In Cash  
iii) Bank Interest Charge  
Which one is correct?  
a) i & ii  
b) ii & iii  
c) i & iii  
d) i, ii & iii
4. Which one is recorded in treble column cash book?  
a) Purchase discount  
b) Discount allowed  
c) Sales discount  
d) Discount received
5. Receipt cheque is transferred to third party. Where is recorded of the following?  
a) Cash column in debit side  
b) Cash column in credit side  
c) Both side of cash column  
d) Both side of bank column
6. All kind of cash receipts and cash payments are recorded in –  
a) Cash book  
b) Journal  
c) Ledger  
d) Trial balance

***[Considering the following information, answer the question no. 7 & 8.]***

In the books of Mr. Tahmid, his cash balance is Tk. 24,000 and bank balance Tk. 36,000. After keeping cash Tk. 16,000 at his hand, he has deposited the remaining balance into bank.

7. What is the amount of bank balance of Mr. Tahmid?  
a) 60,000  
b) 44,000  
c) 40,000  
d) 36,000
8. What is amount of contra entry in the above transaction?  
a) 8,000  
b) 20,000  
c) 12,000  
d) 36,000
9. Which one will be recorded in cash receipt journal?  
a) Bank charge  
b) Interest on bank overdraft  
c) Withdrawn from bank  
d) Interest allowed by bank
10. Mr. Fahim opens a bank account by Tk. 10,000. Purchase furniture Tk. 5,000 by cheque. Rent paid Tk. 80,000. Withdraw from bank Tk. 3,000. What will be the balance of bank account?  
a) 2,000  
b) 3,000  
c) 5,000  
d) 6,000

11. Which one will be recorded in single column cash book?  
 a) Goods purchased by cheque Tk. 4,000  
 b) Furniture purchased Tk. 6,000  
 c) Goods drew Tk. 1,000  
 d) Goods returned Tk. 500
12. What is written in debit side of cash book?  
 a) All cash paid  
 b) All cash receipt  
 c) All due receipt  
 d) All due expenses
13. Accounts that are affected by the contra entry –  
 i) Capital account  
 ii) Bank account  
 iii) Cash account  
 Which one is correct?  
 a) i & ii  
 b) ii & iii  
 c) i & iii  
 d) i, ii & iii
14. Contra entry is used for –  
 i) cash drawing  
 ii) deposit to the bank  
 iii) overdraft paid  
 Which one is correct?  
 a) i & ii  
 b) ii & iii  
 c) i & iii  
 d) i, ii & iii
15. Cash book is prepared of a business according to –  
 i) size of business  
 ii) scope of the business  
 iii) nature of the business  
 Which one is correct?  
 a) i & ii  
 b) ii & iii  
 c) i & iii  
 d) i, ii & iii
16. If withdrawn from bank for personal use, where will it be recorded in treble column cash book?  
 a) In cash column of debit side  
 b) In cash column of credit side  
 c) In bank column of debit side  
 d) In bank column of credit side
17. Cash discount is related with –  
 a) Sales  
 b) Trade discount  
 c) Debtor  
 d) None of one

**[Considering the following information, answer the question no. 18 & 19.]**

Goods purchase from Karim Tk. 8,000 on cash at 10% discount & received from Imon Tk. 18,000 in full settlement of Tk. 20,000.

18. How amount of discount will be included in the cash book?  
 a) 800  
 b) 2,000  
 c) 1,200  
 d) 2,800
19. How amount will be posting of Karim's account?  
 a) 7,200  
 b) 8,800  
 c) 8,000  
 d) 28,000

### CQs for Self-assessment:

1. The transaction that took place in the business of Mr. Moon in January 2018 were as follows:-

January-01	Cash in hand Tk.40,000 and bank overdraft Tk.10,000.
January-02	Purchase good Tk.17,000.
January-03	Good sold Tk.28,000.
January-05	Two cheque received from Mitu Tk.2400 and discount allowed Tk.200.
January-08	Paid Tk.4950 to mili in full settlement of his claim Tk.5000.
January-10	The owner also bring Tk.2000 for addition capital in his business.
January-15	Withdraw from bank for business Tk.7000 and for owner Tk.5000.
January-18	Received from debtor Tk.6000 and discount allowed Tk.500.
January-30	Keeping Tk.2500 in hand the remaining amount deposited in to Bank.

**Requirement:**

- Calculate the total cash discount of the business.
  - Prepare a cash receipt journal.
  - Prepare a treble column cash book.
2. On January 2017 the following transactions occurred in Mr.Kishor Business: -

January-01	Cash balance Tk.5000 and bank balance Tk.8000.
January-03	Tk.7800 received from receivable in full settlement of Tk.8000.
January-05	Tk.4700 is paid to Jabbar in settlement of Tk. 5000.
January-10	On 10% trade discount goods sold to Nirjon Tk.5000.
January-15	Received Tk.10,000 bu selling old furniture.
January-20	Good sold on cash Tk.10,000.
January-25	Salary paid Tk.2000 and house rent Tk.4000 both paid on cash.
January-28	Owner withdraw Tk.500 for personal use.
January-29	Cheque given Tk.2800 from Ripon and discount received Tk.200.

**Requirement:**

- What is amount of non cash transaction?
- Prepare a double column cash book.
- Prepare a cash receipt journal.