

**Single column cash book** records only cash receipts and payments. It has only one money column on each of the debit and credit sides of the cash book. All the cash receipts are entered on the debit side and the cash payments on the credit side.

While writing a single column cash book the following points should be kept in mind:

1. The pages of the cash book are vertically divided into two equal parts. The left hand side is for recording receipts and the right hand side is for recording payments.
2. Being the cash book with the balance brought forward from the preceding period or with what we start. It appears at the top of the left side as "To Balance" or "To Capital" in case of a new business.
3. Record the transactions in order of date.
4. If any amount of cash is received on an account, the name of that account is entered in the particulars column by the word "To" on the left hand side of the cash book.
5. If any amount is paid on account, the name of the account is written in the particulars column by the word "By" on the right hand side of the cash book.
6. It should be balanced at the end of a given period.

## Posting:

The balance at the beginning of the period is not posted but other entries appearing on the debit side of the cash book are posted to the credit of the respective accounts in the ledger, and the entries appearing on the credit side of the cash book are posted to the debit of the proper accounts in the ledger.

## Format of the Single Column Cash Book:

Following is the format of the single column cash book:

| Date | Particulars | L.F. | Amount | Date | Particulars | L.F. | Amount |
|------|-------------|------|--------|------|-------------|------|--------|
|      |             |      |        |      |             |      |        |

## Example:

Write the following transactions in the simple cash book and post into the ledger:

|        |                          |  |        |
|--------|--------------------------|--|--------|
| 1991   |                          |  |        |
| Jan. 1 | Cash in hand             |  | 15,000 |
| " 6    | Purchased goods for cash |  | 2,000  |
| " 16   | Received from Akbar      |  | 3,000  |
| " 18   | Paid to Babar            |  | 1,000  |
| " 20   | Cash sales               |  | 4,000  |

|      |                            |       |
|------|----------------------------|-------|
| " 25 | Paid for stationary        | 60    |
| " 30 | Paid for salaries          | 1,000 |
| " 31 | Purchased office furniture | 2,000 |

**Solution:**

**Cash Book**

| Date   | Particulars    | L.F. | Amount | Date   | Particulars      | L.F. | Amount |
|--------|----------------|------|--------|--------|------------------|------|--------|
| 1991   |                |      |        |        |                  |      |        |
| Jan. 1 | To Balance b/d |      | 15,000 | Jan. 6 | By Purchases a/c |      | 2,000  |
| 16     | To Akbar       |      | 3,000  | 18     | By Babar         |      | 1,000  |
| 20     | To sales a/c   |      | 4,000  | 25     | By stationary    |      | 60     |
|        |                |      |        | 30     | By Salaries a/c  |      | 1,000  |
|        |                |      |        | 31     | By Furniture a/c |      | 2,000  |
|        |                |      |        |        | By Balance c/d   |      | 15,940 |
|        |                |      | 22,000 |        |                  |      | 22,000 |
|        |                |      | 15,940 |        |                  |      |        |
|        | To Balance b/d |      |        |        |                  |      |        |

**Akbar**

|  |  |  |         |         |          |
|--|--|--|---------|---------|----------|
|  |  |  | 1991    |         |          |
|  |  |  | Jan. 16 | By Cash | \$ 3,000 |

**Sales Account**

|  |  |  |        |         |          |
|--|--|--|--------|---------|----------|
|  |  |  | 1991   |         |          |
|  |  |  | Jan. 2 | By Cash | \$ 4,000 |

**Purchases Account**

|        |         |       |  |  |  |
|--------|---------|-------|--|--|--|
| 1991   |         | \$    |  |  |  |
| Jan. 6 | To Cash | 2,000 |  |  |  |

**Babar Account**

|         |         |       |  |  |  |
|---------|---------|-------|--|--|--|
| 1991    |         | \$    |  |  |  |
| Jan. 18 | To Cash | 1,000 |  |  |  |

**Stationary Account**

|                 |         |          |  |  |  |
|-----------------|---------|----------|--|--|--|
| 1991<br>Jan. 25 | To Cash | \$<br>60 |  |  |  |
|-----------------|---------|----------|--|--|--|

**Salaries Account**

|                 |         |             |  |  |  |
|-----------------|---------|-------------|--|--|--|
| 1991<br>Jan. 30 | To Cash | \$<br>1,000 |  |  |  |
|-----------------|---------|-------------|--|--|--|

**Furniture Account**

|                 |         |             |  |  |  |
|-----------------|---------|-------------|--|--|--|
| 1991<br>Jan. 31 | To Cash | \$<br>2,000 |  |  |  |
|-----------------|---------|-------------|--|--|--|