



DAR ES SALAAM SCHOOL OF JOURNALISM

- ❖ MODULE NAME: BASICS OF FINANCE AND PROCUREMENT MANAGEMENT
- ❖ MODULE CODE: 06103
- ❖ DEPARTMENT : FINANCE
- ❖ MODULE LEVEL: ORDINARY DIPLOMA IN JOURNALISM
- ❖ MODULE SEMESTER: THIRD SEMESTER
- ❖ TUTOR'S NAME: RAJABU SAID MRISHO

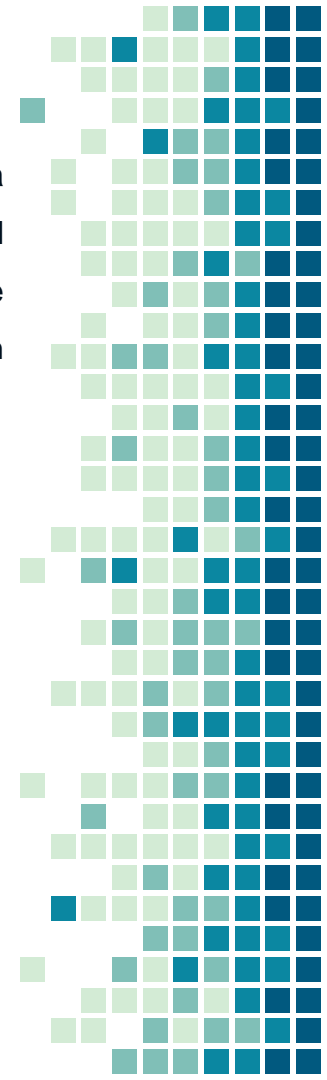


OUR MOTTOR: MEDIA FOR DEMOCRACY



TOPIC TWO CASH BOOK

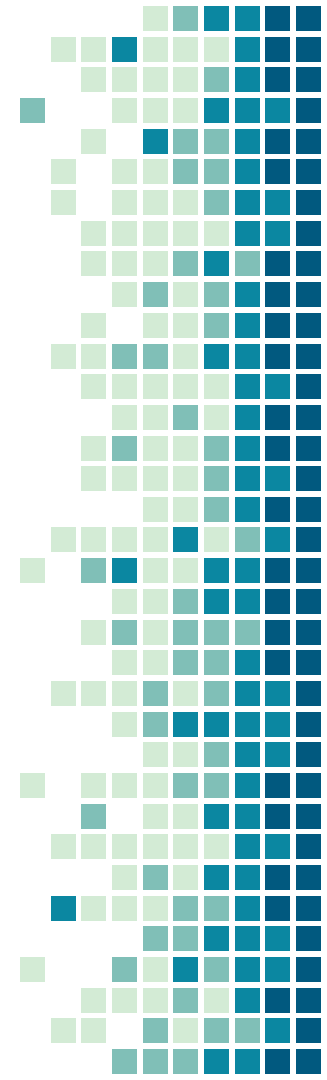
Cash book is the prime book for recording cash transaction. Despite of having all features of a ledger, a cash book is a book of original entry for recording cash transactions. It records all cash receipts and cash payments before posted to the ledgers. A cash book can have Single column, Two columns, Three columns or can be an analytical cash book with a number of analysis columns. The balance on the Cash book (Cash A/c) at any time should be the same as the cash in hand.



Example 1

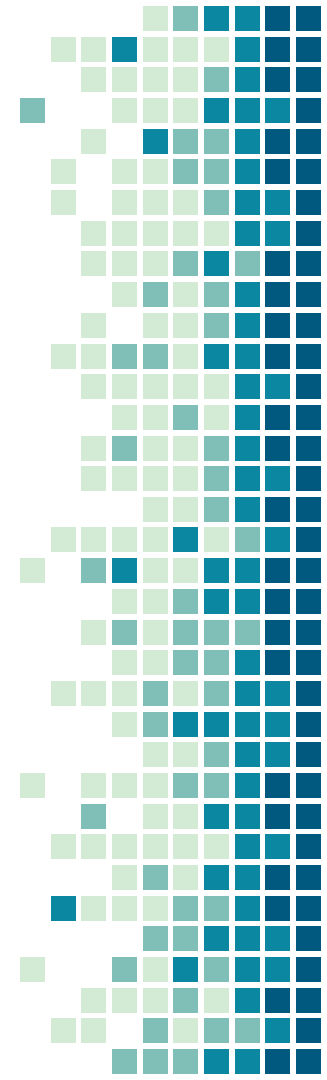
- A. Mzuri Mimi started a business with TZS. 20,000,000 in cash.
- B. Bought furniture for TZS. 2,800,000 cash.
- C. Bought goods for resale TZS. 2,000,000 by cash.
- D. Cash sales TZS. 1,500,000
- E. Paid rent TZS. 200,000 by cash.
- F. Bought good for resale by cash TZS. 3,000,000.
- G. Cash sales TZS. 4,000,000.

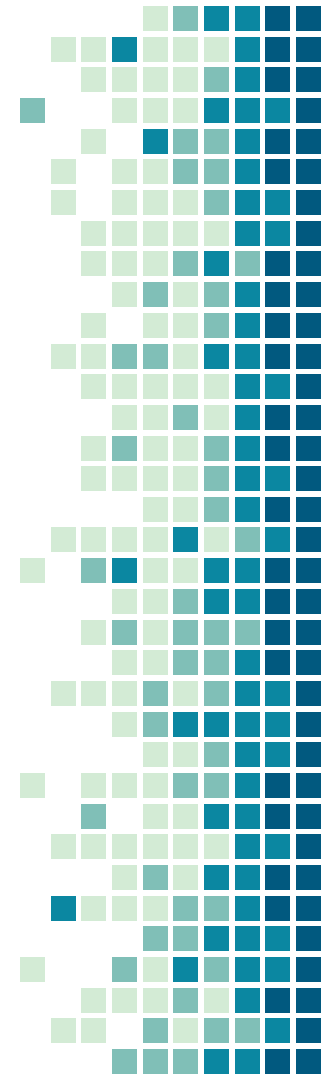
Required: Record the transactions in the cash Book and balancing off account



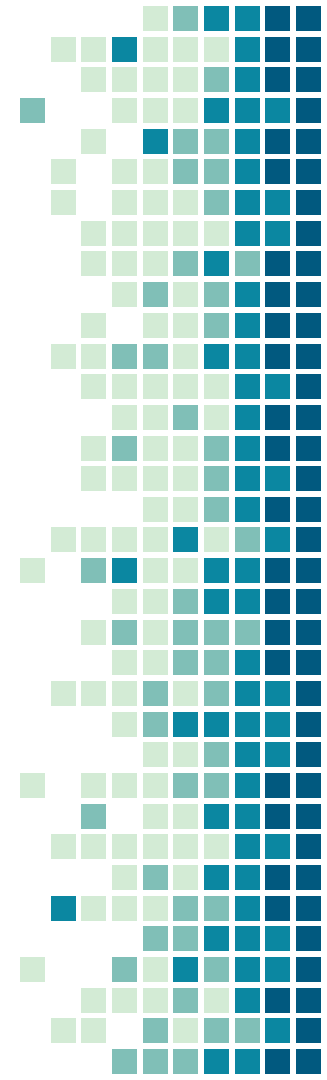
SOLUTION.

MZURI MIMI			
DR.	CASH BOOK		CR.
(A) Capital	20,000,000	(B) Furniture	2,800,000
(D) Sales	1,500,000	(C) Purchase	2,000,000
(G) Sales	4,000,000	(E) Rent	200,000
		(F) Purchase	3,000,000





Any Question?



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CONTACT TUTOR IN CHARGE