

## THREE COLUMN CASH BOOK

Encik Umar set up a business named Umar Enterprise on 1 June 2020. The following transaction occurred during the month of June 2020.

|    |  |
|----|--|
| 1  | The debit balances in the cash and bank accounts amounted to RM1,000 and RM20,000 respectively |
|    | The owner invested additional RM30,000 cash into the business                                  |
| 2  | Transferred cash of RM29,000 into the bank account   |
| 7  | Purchased goods worth RM3,000 by cheque  |
| 10 | Paid Vinci Furniture RM8,600 by cheque for the purchased of office furniture                   |
| 18 | The owner took RM300 cash for his own use  |
| 21 | Paid rental amounting to RM1,200 by cheque   |
| 24 | Paid Usman Bhd. RM7,300 by cheque after deducting cash discount of RM80                        |
| 25 | Received cheque for RM8,000 from Aina after deducting cash discount of RM100                   |
| 28 | Cash sales of RM1,000  |
| 30 | Paid RM150 in cash for purchase of stationery  |

You are required to record the above transaction into a **three-column cash book**.

### Cash Book

| Date | Particular | Dis | Cash | Bank | Date | Particular | Dis | Cash | Bank |
|------|------------|-----|------|------|------|------------|-----|------|------|
|      |            |     |      |      |      |            |     |      |      |
|      |            |     |      |      |      |            |     |      |      |
|      |            |     |      |      |      |            |     |      |      |
|      |            |     |      |      |      |            |     |      |      |
|      |            |     |      |      |      |            |     |      |      |
|      |            |     |      |      |      |            |     |      |      |
|      |            |     |      |      |      |            |     |      |      |
|      |            |     |      |      |      |            |     |      |      |
|      |            |     |      |      |      |            |     |      |      |