



Professional practice
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INTRODUCTION

A large business enterprise has a number of business transactions. And all the transactions which deals with money or moneys worth are recorded first into a journal (book of original entry). In order to make the clerical work more easier a sub-division of Journals are made. Sub-division of journal into various books for recording the transaction of similar nature are called as subsidiary books.

The cash book is the most important subsidiary book of any business concern. It records the daily transactions relating to receipts and payment of cash. A cash book has two sides, a receipt side or debit side and a payment side or credit side.



TYPES OF CASH BOOK

A cash book is further divided into different types. They are as follows:

- Single column cash book or simple cash book
- Double column cash book or cash book with cash and bank column
- Cash book with cash and discount column
- Cash book with bank and discount column
- Petty cash book



