



**SHIKSHA BHARATI GLOBAL SCHOOL
ANNUAL EXAMINATIONS (2021-22)
SUBJECT: ACCOUNTANCY
CLASS XI
SET B**

TIME: 2 Hours
M.M : 40

General Instructions:-

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*There are 12 questions in all in this question paper.*All questions are compulsory.
*Question no. 1 to 4 are of 2mark each.*Question no. 5 to 8 are of 3marks each.
Question no. 9 to 12 are of 5 marks each

Q1 (a) Calculate the due date of the bill of exchange if

Date of Bill	Tenure (Period)
29 April, 2019	3 months

(b) Pass the journal entry from the given extract of ledger account

Cr	Particulars	Amount (₹)	Particulars	Amount (₹)
	To Mohan	10,000		

Q2 Define the following Accounting software:

i) Readymade Software ii) Tailor-made Software.

O3 Journalise the following transactions:

- i) Bought goods from Harish for ₹ 5,000 plus CGST and SGST @ 9 % each
- ii) Sold goods to Rakesh for ₹ 3,000 plus CGST and SGST @ 9 % each

64. On 1st April 2021 the position of M/S Amrit Stores was as follows:

Q4 On 1st April 2021 the position of M/S AMIT STORES was as follows:-
 Cash ₹ 60,000; Bank ₹ 40,000; Stock ₹ 1,50,000; Furniture ₹ 43,000; Debtors ₹ 1,45,000; Loan ₹ 60,000; Creditors ₹ 52,500

Pass the Opening Journal Entry

Q5 Journalise the following transactions:

Particulars	Amount (₹)
i) Started business with cash	40,000
ii) Withdrawn from bank	5,000
iii) Salaries due to staff	3,000
iv) Recovered from a bad debts written off	3,500
v) Paid Income tax of Proprietor	10,000
vi) Goods used for making furniture	5,000

Q6 Hari, who keeps his books on Single Entry System, gives the following information: Capital on 31st March, 2019 was ₹ 1, 25,000 and capital on 1st April, 2018 was ₹ 1, 00,000. He withdrew for his household purposes ₹ 30,000. He sold his investment of ₹ 37,500 at 10% premium and bought that money into the business. You are required to prepare a Statement of Profit or Loss.

Q7 Prepare a Double Column Cash Book with Cash and Bank Column from the following information:

2019		Amount (₹)
April 1	Cash in Hand	15,000
April 1	Bank overdraft	35,000
April 2	Salaries paid	10,000
April 5	Cash Sales of ₹ 50,000	
April 10	Cash deposited into bank	5,000
April 15	Goods purchased for ₹ 40,000	
April 21	Rent paid	12,000
April 25	Drew from bank for office use	5,000
April 30	Insurance premium paid	6,000

Q8 Redraft correctly the Trial Balance given below:

TRIAL Balance as on 31st March, 2019

Debit Balances	Amount (₹)	Credit Balances	Amount (₹)
Building	60,000	Capital	73,600
Machinery	17,000	Fixtures	5,600
Returns Outward	2,600	Sales	1,04,000
Bad Debts	2,800	Debtors	60,000
Cash	400	Interest Received	2,600
Discount Received	3,000		
Bank Overdraft	10,000		
Creditors	50,000		
Purchases	1,00,000		
	2,45,800		2,45,800

Q9 On 31st March 2021 Bank Pass Book of Radha showed a balance of ₹15000 to her credit.

- Before that date, she had issued cheques amounting to ₹8,000 out of which cheques amounting to ₹3200 have so far been presented for payment.
- A Cheque of ₹2,200 deposited by her into the bank on 26 March, 2021 is not yet credited in the Pass Book.
- She had also received a cheque of ₹500 which although recorded by her in the bank column of Cash Book was omitted to deposit in the bank.
- On 30th March, 2021 a check of ₹1,570 received by her was paid into bank but the same was omitted to be recorded in the Cash Book.
- The Bank Pass Book had credit of ₹150 for interest on current account and a debit of ₹25 for bank charges.
- Bank wrongly recorded cash deposited of ₹25,489 as ₹25,498 the error was rectified by the bank on 31st March 2020.

Draw a bank reconciliation statement as on 31st March, 2021

Q10 Determine the missing information in the following books of Drawer and Drawee:

JOURNAL OF A (DRAWER)

Date	Particulars	L F	Dr. (₹)	Cr. (₹)
2018 Jan 1	..... To (Being the goods sold to B on credit for ₹ 20,000)	Dr.	.....	.....
Jan 1	..... To (Being the acceptance of the bill received from B for three months)	Dr.	.....	.....
March 4	..... .....	Dr. Dr	.....	.....