



**BK BIRLA CENTRE FOR EDUCATION**  
SARALA BIRLA GROUP OF SCHOOLS  
SENIOR SECONDARY CO-ED DAY CUM BOYS' RESIDENTIAL SCHOOL



**PERIODIC ASSESSMENT 2 EXAMINATION (2025-26)**

**ACCOUNTANCY (055)**  
**MARKING SCHEME**

Class : XI  
Date : 8/11/2025  
Admission No: \_\_\_\_\_

Duration: 1Hr  
Max. Marks: 25  
Roll No. \_\_\_\_\_

**General Instructions:**

**Read the following instructions very carefully and strictly follow them:**

- i. This question paper contains 13 questions. All questions are compulsory.
- ii. Marks are indicated against each question.

- 1) Received ₹ 7,500 from Ritika in full settlement of ₹ 8,000. Posting will be made in Ritika's A/c: 1
- (a) Rs 7,500 on Debit side  
(b) Rs 7,500 on Credit side  
(c) Rs 8,000 on Debit side  
**(d) Rs 8,000 on Credit side**

- 2) **Assertion (A):** Difference of the totals of two sides (debit side and credit side) of an account is balance of the account. 1

**Reason (R):** Trial Balance is not the outcome of posting of entries in the Ledger.

Options:

- (a) Both Assertion (A) and Reason (R) are correct but Reason (R) is not the correct explanation of the Assertion (A).  
(b) Both Assertion (A) and Reason (R) are correct and Reason (R) is the correct explanation of the Assertion (A)  
(c) Both Assertion (A) and Reason (R) are not correct.  
**(d) Assertion (A) is correct but Reason (R) is not correct.**

- 3) Withdrawal of Cash from Bank is recorded in: 1

- (a) Debit of Bank Column and Credit of Cash Column  
**(b) Debit of Cash Column and Credit of Bank Column**  
(c) Debit of Cash Column and also Credit of Cash Column  
(d) Debit of Bank Column and also credit of Bank Column

- 4) Which of the following will not be recorded as Contra Entry in the Two Column Cash Book? 1

- (a) Cash withdrew from bank for personal use**  
(b) Cash withdrew from bank for office use  
(c) Cash deposited  
(d) Both (a) and (c)

- 5) **Assertion (A):** In case Triveni returns goods to Saraswati, Triveni will issue a debit note. 1

**Reason (R):** Debit notes are used to prepare Returns Outwards Book.

Options:

- (a) Both (A) and (R) are true and (R) is the correct explanation of (A)**  
(b) Both (A) and (R) are true but (R) is not the correct explanation of (A)  
(c) (A) is true, but (R) is false  
(d) (A) is false, but (R) is true

6) (A) Prepare a trial balance from the following ledger balances:

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Ledger balances	Amount (Rs.)
Machinery	180000
Capital	285620
Purchases	75160
Purchase return	44400
Drawings	123140
Cash	198000

Ans) 453160

**OR**

(B) Distinguish between Journal and Ledger on the basis of following points:

1) Nature of book 2) Basis of preparation 3) Stage of recording 4) Format contents

7) From the following information, prepare an Analytical Petty Cash Book:

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2025	Transaction	Amount
April 1	Balance in hand	7000
April 5	Paid for postage	1000
April 12	Paid for wages	800
April 16	Paid for carriage	600
April 20	Paid for travelling	3200
April 29	Paid for office cleaning	300

Ans) Total expenses – 5900, Balance c/f - 1100

8) Prepare Two Column Cash Book of Mitali on the basis of following transactions:

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March 2025	Transaction	Amount
1	Cash in hand	220000
1	Cash at bank	60000
9	Deposited in bank	80000
12	Cash purchases	16000
18	Withdrawn from bank for personal use	2500
21	Salaries paid	40000
24	Goods sold to Mona and Co. and deposited cheque received by Mona and Co. into bank	36000
29	Cash sales	42000

**CASH/BANK A/c**

Date	Particulars	Cash	Bank	Date	Particulars	Cash	Bank
1	To bal	220000	60000	9	By Bank ©	80000	
9	To Cash ©		80000	12	By Pur	16000	
24	To sales		36000	18	By		2500

					drawings		
29	To sales		42000	21	By salaries	40000	
				31	By bal c/d	84000	89000
		<b>220000</b>	<b>92000</b>			<b>220000</b>	<b>92000</b>
1	To bal b/d	220000	92000				

9) (A) Enter the following transactions in Purchase Book and Sales Book of Kamal, Mumbai:

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April 2025	Transaction
1	Purchased from Videocon India Ltd. Kolkata: 30 colour TV @ Rs. 15,000 each less Trade Discount @10%
15	Sold to Sony India Ltd., Guwahati: 10 colour TV @ 20,000 each less Trade Discount @ 10%
18	Purchased for cash from Ambika Traders: 15 colour TV @ 25,000 each.
20	Purchased from Music India Ltd., Delhi: 10 Music systems @ Rs. 10,000 each less Trade Discount @15%
30	Sold to Videocon India Ltd. Kolkata: 5 washing machines @ Rs. 15,000 each less Trade Discount @ 20%
30	Sold old newspaper for Rs. 105.

Ans:

**Purchase book:**

1.  $30 \times 15000 = 45000 - \text{TD } 10\% \ 4500 = 40500$

20.  $10 \times 10000 = 100000 - \text{TD } 15\% = 15000 = 85000$

Purchase A/c Dr. = **125500**

**Sales book:**

15.  $10 \times 20000 = 200000 - \text{TD } 10\% \ 20000 = 180000$

30.  $5 \times 15000 = 75000 - \text{TD } 20\% \ 15000 = 60000$

Sales A/c Cr. = **240000**

**OR**

(B) Answer the following questions:

- 1) What do you mean by Purchase return book
- 2) Give 3 reasons of why goods are returned.

10) Post the below transactions into below mentioned ledger accounts:

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- 1) Cash Account    2) Purchase Account    3) Raj Account

April 2025	Transaction	Amount
1	Started business with cash	1,00,000
4	Bought goods for cash and 3% cash discount received.	5,000
12	Sold to Krishna at trade discount 5%	2,000
18	Bought goods from Raj	3,000
20	Paid to Raj in full settlement of his account Rs. 3,000	2,800
24	Paid salaries	8,500

**Cash A/c**

DATE	PARTICULARS	AMOUNT	DATE	PARTICULARS	AMOUNT
1/4/25	To capital	100000	4/4/25	By Purchases	4850
			18/4/25	By Raj	2800
			24/4/25	By Salaries	8500
			30/4/25	By balance c/d	83850
		<b>100000</b>			<b>100000</b>
1/5/25	To balance b/d	83850			

**Purchase A/c**

DATE	PARTICULARS	AMOUNT	DATE	PARTICULARS	AMOUNT
4/4/25	To cash	4850	30/4/25	By balance c/d	8000
4/4/25	To CD	150			
18/4/25	To raj	3000			
		<b>8000</b>			<b>8000</b>
1/5/25	To balance b/d	8000			

**Raj A/c**

DATE	PARTICULARS	AMOUNT	DATE	PARTICULARS	AMOUNT
20/4/25	To cash	2800	18/4/25	By Purchase	3000
4/4/25	To CD	200	30/4/25	By balance c/d	-
		<b>3000</b>			<b>3000</b>

**ALL THE BEST**

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