



B.K. BIRLA CENTRE FOR EDUCATION

SARALA BIRLA GROUP OF SCHOOLS
A CBSE DAY-CUM-BOYS' RESIDENTIAL SCHOOL



PERIODIC TEST- 2 EXAM (2025-26)

ACCOUNTANCY (055)

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:

- This question paper contains 10 questions.
- Marks are indicated against each question.

- 1) Received Rs 7,500 from Ritika in full settlement of Rs 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.

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:

3

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

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:

3

2025	Transaction	Amount
April 1	Balance in hand	20000
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

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

4

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

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

4

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.

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:

6

- 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

ALL THE BEST
