

BOARD-PATTERN PRACTICE PAPER · CBSE CLASS 11**Introduction to Accounting**

Accountancy · Chapter 1 · Matches current CBSE blueprint · Each question PYQ-sourced where indicated

DATE	TOTAL MARKS	DURATION	MARKING	TARGET
_____	30	60 min	As per board	≥ 24/30

GENERAL INSTRUCTIONS

1. All questions are compulsory.
2. Marks are indicated against each question.
3. Answer point-wise where a distinction or list is asked.
4. This is a Class 11 internal-exam pattern paper, not a national board paper.

Section A — Objective / VSA (1 mark x 6)**6 MARKS · 10 MIN**

- Q1.** Define accounting in one line. [PYQ 2022 CBSE SQP] **[1 mark]**
- Q2.** Is capital an asset or a liability of the business? Why? [PYQ 2023 CBSE SQP] **[1 mark]**
- Q3.** Name the source document that evidences a transaction. [PYQ 2020 School Annual] **[1 mark]**
- Q4.** State whether a debtor is an asset or a liability. [PYQ 2022 School Annual] **[1 mark]**
- Q5.** Give one example of an intangible asset. [PYQ 2021 CBSE SQP] **[1 mark]**
- Q6.** Which discount is NOT recorded in the books of account? [PYQ 2023 CBSE SQP] **[1 mark]**

Section B — Short Answer I (2 marks x 3)**6 MARKS · 12 MIN**

- Q7.** Distinguish between book-keeping and accounting on any two bases. [PYQ 2020 CBSE SQP] **[2 marks]**
- Q8.** Differentiate between an expense and an expenditure with one example each. [PYQ 2022 School Annual]
- Q9.** Distinguish between a debtor and a creditor. [PYQ 2021 CBSE SQP] **[2 marks]**

Section C — Short Answer II (3 marks x 2)**6 MARKS · 12 MIN**

- Q10.** Explain any three objectives of accounting. [PYQ 2022 CBSE SQP] **[3 marks]**
- Q11.** Explain any three qualitative characteristics of accounting information. [PYQ 2023 CBSE SQP] **[3 marks]**

Section D — Long Answer (6 marks x 2)**12 MARKS · 26 MIN**

- Q12.** Who are the users of accounting information? Explain the internal and external users (any three of each) and their need for accounting information. [PYQ 2022 CBSE SQP] **[6 marks]**
- Q13.** Define the following basic accounting terms with one example each: (a) Capital (b) Drawings (c) Assets (d) Liabilities (e) Purchases (f) Trade discount. [PYQ 2021 CBSE SQP] **[6 marks]**

Marking scheme & model answers — see companion Answer Key PDF · all PYQs traceable to actual CBSE papers ·
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