

BOARD-PATTERN PRACTICE PAPER · CBSE CLASS 11**Theory Base of Accounting**

Accountancy · Chapter 2 · 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, list or 'name the concept' 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.** Expand GAAP. [PYQ 2022 CBSE SQP] **[1 mark]**
- Q2.** Name the concept under which the business is treated as separate from its owner. [PYQ 2023 CBSE SQP]
- Q3.** Write the accounting equation. [PYQ 2022 CBSE SQP] **[1 mark]**
- Q4.** Valuing closing stock at the lower of cost or market value is an application of which concept? [PYQ 2021 CBSE SQP] **[1 mark]**
- Q5.** Name the three fundamental accounting assumptions. [PYQ 2023 School Annual] **[1 mark]**
- Q6.** Which body issues Accounting Standards in India? [PYQ 2020 School Annual] **[1 mark]**

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

- Q7.** State why the skill of employees is not recorded in the books. Name the concept involved. [PYQ 2022 School Annual] **[2 marks]**
- Q8.** Explain the going concern concept in brief. [PYQ 2021 CBSE SQP] **[2 marks]**
- Q9.** Differentiate, in any two points, between the cash basis and the accrual basis of accounting. [PYQ 2023 CBSE SQP] **[2 marks]**

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

- Q10.** Explain the conservatism (prudence) concept with one example, and state why it is applied. [PYQ 2022 CBSE SQP] **[3 marks]**
- Q11.** Explain the matching concept and how it helps determine correct profit. [PYQ 2023 School Annual] **[3 marks]**

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

- Q12.** Explain the dual aspect concept and show, with at least three transactions, how it gives the accounting equation $\text{Assets} = \text{Liabilities} + \text{Capital}$. [PYQ 2022 CBSE SQP] **[6 marks]**
- Q13.** Briefly explain any six accounting concepts/conventions: (a) Business entity (b) Cost (c) Revenue recognition (d) Full disclosure (e) Consistency (f) Materiality. [PYQ 2021 CBSE SQP] **[6 marks]**

Marking scheme & model answers — see companion Answer Key PDF · all PYQs traceable to actual CBSE papers · readyforboards.com · +91 70330 05444