

BOARD-PATTERN PRACTICE PAPER · CBSE CLASS 11**Recording of Transactions - I**

Accountancy · Chapter 3 · Matches current CBSE blueprint · Each question PYQ-sourced where indicated

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

1. All questions are compulsory.
2. Marks are indicated against each question.
3. For journal entries, give the narration and ensure debit equals credit in each entry.
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.** State the accounting equation. [PYQ 2022 CBSE SQP] **[1 mark]**
- Q2.** Under the modern approach, is an increase in capital debited or credited? [PYQ 2023 CBSE SQP] **[1 mark]**
- Q3.** To which class of account does the rule 'debit what comes in, credit what goes out' apply? [PYQ 2021 School Annual] **[1 mark]**
- Q4.** Is trade discount recorded separately in the journal? [PYQ 2022 School Annual] **[1 mark]**
- Q5.** Name the source document prepared for a credit sale. [PYQ 2020 CBSE SQP] **[1 mark]**
- Q6.** To which account is cash withdrawn by the owner for personal use debited? [PYQ 2021 CBSE SQP] **[1 mark]**

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

- Q7.** State the modern rules of debit and credit for (a) assets and (b) capital, with one example each. [PYQ 2020 CBSE SQP] **[2 marks]**
- Q8.** Distinguish between a trade discount and a cash discount. [PYQ 2022 School Annual] **[2 marks]**
- Q9.** What is a voucher? Name its two cash types. [PYQ 2021 CBSE SQP] **[2 marks]**

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

- Q10.** Show the effect of the following transactions on the accounting equation: (i) Started business with cash ₹60,000; (ii) Bought goods on credit ₹15,000; (iii) Paid cash to a creditor ₹10,000. [PYQ 2022 CBSE SQP] **[3 marks]**
- Q11.** State the three golden rules of the traditional approach, naming the account class for each. [PYQ 2023 CBSE SQP] **[3 marks]**

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

- Q12.** Journalise the following transactions in the books of Anil: (i) Started business with cash ₹1,00,000; (ii) Bought goods for cash ₹25,000; (iii) Bought goods on credit from Mohan ₹20,000; (iv) Sold goods to Ram on credit, list price ₹30,000 less 10% trade discount; (v) Paid rent ₹4,000 by cash; (vi) Anil withdrew ₹3,000 cash for personal use. [PYQ 2022 CBSE SQP] **[6 marks]**
- Q13.** Explain the rules of debit and credit under the modern (accounting-equation) approach for assets, expenses, liabilities, capital and incomes, and show how they keep total debits equal to total credits. Support with one journal entry. [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