

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

Accountancy · Chapter 4 · 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. Show working/format clearly in ledger and cash book answers.
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.** What is meant by 'posting'? [PYQ 2022 CBSE SQP] **[1 mark]**
- Q2.** On which side of an account is the balance c/d written to balance it? [PYQ 2021 School Annual] **[1 mark]**
- Q3.** Why is no separate cash account opened in the ledger? [PYQ 2023 CBSE SQP] **[1 mark]**
- Q4.** By which letter is a contra entry denoted in the cash book? [PYQ 2020 School Annual] **[1 mark]**
- Q5.** In which book is the credit purchase of a machine recorded? [PYQ 2022 School Annual] **[1 mark]**
- Q6.** Name the book in which goods returned by a customer are recorded. [PYQ 2023 CBSE SQP] **[1 mark]**

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

- Q7.** Distinguish between a journal and a ledger on any two bases. [PYQ 2020 CBSE SQP] **[2 marks]**
- Q8.** What is a contra entry? Give one example. [PYQ 2022 School Annual] **[2 marks]**
- Q9.** Explain the imprest system of petty cash. [PYQ 2021 CBSE SQP] **[2 marks]**

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

- Q10.** Why is the journal subdivided into special purpose books? Name any three such books. [PYQ 2022 CBSE SQP] **[3 marks]**
- Q11.** State the special purpose book in which each of the following is recorded: (i) cash sales, (ii) credit purchase of goods, (iii) goods returned to a supplier. [PYQ 2023 CBSE SQP] **[3 marks]**

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

- Q12.** Prepare and balance Ram's Account in the ledger from the following: goods sold to Ram on credit ₹20,000 and ₹5,000; received from Ram by cheque ₹17,000. Interpret the closing balance. [PYQ 2022 CBSE SQP] **[6 marks]**
- Q13.** Explain the meaning of a double-column (cash and bank) cash book and describe how it is prepared and balanced, including the treatment of contra entries. [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