

BK BIRLA CENTRE FOR EDUCATION SARALA BIRLA GROUP OF SCHOOLS SENIOR SECONDARY CO-ED DAY CUM BOYS' RESIDENTIAL SCHOOL



ACCOUNTANCY (055)

MARKING SCHEME

Class : **XI Commerce** Date :05/12/2024 Duration: **1Hr.** Max. Marks: **25**

1.	(c) a summa	ary				(1)			
2.	(d) Assertio	n (A) is false but Reason (R) is True.				(1)			
3.	True					(1)			
4.	(b) Sales Re	eturn Book				(1)			
5.	(c) Assertio	n (A) is true but the Reason (R) is False.				(1)			
6.		JOURNAL PROPER				(3)			
	Date	Particulars	L.F	Dr. Rs	Cr. Rs				
	31.3.2024	Salaries A/c Dr.		20,000					
	i.	To Outstanding Salaries A/c			20,000				
		(adjustment of salaries due but not paid)							
	ii.	Prepaid Insurance A/c Dr.		8,000	0.000				
		To Insurance A/c			8,000				
	iii.	(adjustment of prepaid insurance premium)		16.000					
	111.	Depreciation A/c Dr. To Furniture A/c		16,000	16.000				
		(adjustment of depreciation on furniture)			16,000				
		(adjustment of depreciation on furniture)			[1+1+1]				
7.	(A) What is	Trial Balance?				(3)			
					-	(0)			
	Trial Balan	ce is a statement showing the balances of accou	ints whi	ch are in t	the				
	Ledger and	Balances of cash book.							
	(B) What is	the main objective of preparing a Trial balance?							
	The main objective of preparing Trial Balance is to verify the arithmetical								
	correctness of accounting entries.								
	(C) State on	e Importance of Trial Balance.							
	It facilitates	s preparation of financial statements by making	g availa	ble the ba	lances of				
	all the acco	unts at one place.			[1+1+1]				



		ealing in				_	1
Date	Particulars	Invoice No.	L.F.		etails (₹)	(₹)	
2022							1
April 01	M/s Gupta Furniture House, Delhi						
	100 Chairs@ ₹ 1,500 per chair				50,000		
	40 Tables @ ₹ 2,000per table				30,000		
				-	30,000		
	Less: 5% Trade Discount				,500)		
				2,1	18,500	2,18,500	
April 10	Sold to M/s. Ajit Singh & Sons,						
	Kolkata			1.5			
	150 Desks @ ₹1,000 per desk 160 Chairs @ ₹ 1,500 per chair.				50,000		
	100 Chan's (g V 1,500 per chan.				40,000 90,000		
	Less: 5% Trade Discount				9,500)		
	Less. 570 Hade Discoulit				70,500	3,70,500	
April 15	M/s. Ideal Furniture House,			3,1	, 0,000		
inpin 15	Darjeeling						
	10 Sofa sets @ ₹ 75,000 each			7,5	50,000		
	5 Almirahs @ each ₹ 3,000 each				5,000		
	25 Office Tables @ ₹ 4,000 each			1,0	00,000		
				-	55,000		
	Less: 10% Trade Discount				6,500)		
				7,7	78,500	7,78,500	
April 30	Sales a/c				ŀ		4
						13,67,500	
						[1+1+1+0.	.5+0.5]
	Purchases Book of Amarjeet	t Genera	l sto	res, I		[1+1+1+0.	.5+0.5]
Date	Purchases Book of Amarjeet Particulars	Inv	l sto oice o.	res, I L.F.		-	.5+0.5]
 2022		Inv	oice		<u>Delhi</u>	-	.5+0.5]
2022 May 01	Particulars M/s Chunni Lal Mam Raj, Delhi	Inv	oice		Delhi Details	5 Total	.5+0.5]
2022 May 01	Particulars	Inv N	oice		<u>Delhi</u>	5 Total	.5+0.5]
2022 May 01	Particulars M/s Chunni Lal Mam Raj, Delhi 100 bags of ITC Wheat Atta @ ₹ 530 per 50 bags of Rice Basmati @ ₹ 500 per bag	Inv N	oice		Delhi Details 53,000 25,000 78,000	Total	.5+0.5]
2022 May 01	Particulars M/s Chunni Lal Mam Raj, Delhi 100 bags of ITC Wheat Atta @ ₹ 530 per	Inv N	oice		Delhi Details 53,000 25,000 78,000 7,800	Total	.5+0.5]
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CL_11_PREODIC TEST-2_ACCOUNTANCY (055) _MS_ 2/3

		Trial Balance			
as on					
Heads of Accounts	L.F	Debit Balance Rs	Credit Balance Rs		
Capital A/c			2,00,000		
Debtors A/c		45,000			
Fixed Assets A/c		1,92,000			
Sales A/c			1,10,000		
Return Outward A/c			1,000		
Bank Overdraft A/c			11,000		
Opening Stock A/c		15,000			
Creditors A/c			38,000		
Purchases A/c		70,000			
Returns Inward A/c		2,000			
Wages and Salaries A/c		30,000			
Rent A/c		6,000			
TOTAL		<u>360000</u>	<u>360000</u>		
			[½ mark for each correct it		

CL_11_PREODIC TEST-2_ACCOUNTANCY (055) _MS_ 3/3