



B.K. BIRLA CENTRE FOR EDUCATION

SARALA BIRLA GROUP OF SCHOOLS
A CBSE DAY-CUM-BOYS' RESIDENTIAL SCHOOL



POST-MID TERM TEST (2025-26)

ACCOUNTANCY (055)

Class : XI

Date : 9/01/2026

Admission No: _____

Duration: 1Hr

Max. Marks: 25

Roll No. _____

General Instructions:

Read the following instructions very carefully and strictly follow them:

- i. This question paper contains 10 questions. All questions are compulsory.
- ii. Marks are indicated against each question.

1. On intra-state (within the state) purchase of goods, which GST is levied? (1)

(a) CGST and SGST (b) CGST and IGST (c) SGST (d) SGST and IGST

2. **Assertion (A):** Difference in balances as per cash book and pass book may arise due to time gap.

Reason (R): Time gap includes cheques issued but not yet presented. (1)

Options:

(a) Both A and R true & R correct explanation
(b) Both A and R true but R not explanation
(c) A true, R false
(d) A false, R true

3. Match the items under Column I with Column II. (1)

COLUMN I	COLUMN II
i) Pass book	a) withdrawal exceeds deposits
ii) Dividend collected by the bank	b) copy of customer account
iii) Favourable balance as per cash book	c) reason for difference between the cashbook and pass book
iv) Overdraft	d) Favourable balance
	e) Overcasting on debit side of cash book

Options:

(a) i) – a, ii) – b, iii) – c, iv) – d
(b) i) – b, ii) – c, iii) – d, iv) – a
(c) i) – a, ii) – c, iii) – b, iv) – d
(d) i) – d, ii) – b, iii) – c, iv) – a

4. Which one of the following account normally has a credit balances? (1)

(a) Capital
(b) Drawings
(c) Cash
(d) Premises

5. Accountant of the firm is unable to match the following Trial Balance:

(1)

S.No	Name of Account	Dr. (Rs.)	Cr.(Rs.)
1	Sales	-----	15,000
2	Purchase	10,000	-----
3	Miscellaneous expenses	2,500	-----
4	Salaries	-----	2,500
		12,500	17,500

The difference in the total of the Trial Balance is due to:

- (a) Wrong placement of Sales Account
- (b) Wrong placement of Salaries Account
- (c) Wrong placement of Miscellaneous expenses Account
- (d) Wrong placement of all Accounts

6. (A) What are the Objectives of Goods and Service Tax (GST)? (3)

OR

(B) Record the following transactions in the Purchases Return Book of Kamla Stores, Delhi for April, 2025:

2022 April 6	Returned goods to Ramesh Brothers, Delhi purchased for ₹ 5,000 plus CGST and SGST @ 6% each
April 8	Returned goods to Sohan Brothers, Meerut purchased for ₹ 10,000 plus IGST @ 12%
April 17	Returned good to Mahesh Brothers of ₹ 2,000 plus CGST and SGST @ 6% each

7. (A) Explain the reason of difference between balances as per cash book and bank statement. (3)

OR

(B) In the following Bank Reconciliation Statement, determine the missing amounts:

BANK RECONCILIATION STATEMENT as on 31st March 2024

Particulars	Plus Item (Rs)	Minus Item(Rs.)
Credit balance as per Pass Book	30000	
Cheque of 10,000 issued but cheque of 6000 not yet presented for payment	---	---
Cheque of 25000 deposited into bank but cheque of 13000 not credited by bank	---	---
Interest credited by bank but not yet recorded in cash book		425
Cheque deposited into bank but not yet entered in cash book		5000
Debit balance as per cash book	---	---
	43000	43000

8. Journalise the following transactions in the books of Gurman of Delhi: (4)

- (i) Sold goods to Krishna of Delhi at the list price ₹ 20,000 less trade discount 10% add CGST and SGST @ 9% each., and allowed cash discount 5%. He paid the amount immediately.
- (ii) Supplied goods costing Rs. 6,000 to Mohan of Kolkata issued invoice at 10% above cost less 5% trade discount plus IGST @ 18%.
- (iii) Goods valued at Rs. 2,500 distributed from stock as samples, as part of an advertising campaign. These goods were purchased paying CGST and SGST @ 9% each.
- (iv) Sold goods costing Rs. 1,00,000 to Anil of Delhi at a profit of 20% on sales less 20% Trade Discount plus CGST and SGST @ 9% each.

9. Prepare correct Trial Balance from the following Trial balance in which there are certain mistakes: (4)

Head of Accounts	Dr. (₹)	Cr. (₹)
Adjusted Purchases	1,50,000	
Closing Stock		40,000
Debtors		60,000
Creditors		30,000
Fixed Assets	50,000	
Opening Stock	60,000	
Expenses		20,000
Sales		2,00,000
Capital	90,000	
Total	3,50,000	3,50,000

10. On examining the Bank Statement of Mukesh Bros., it is found that the balance shown on 31st March, 2023, differs from the bank balance of Rs. 23,650 shown by the Cash Book on that date. From a detailed comparison of the entries it is found that:

- (i) Rs. 2,860 is entered in the Cash Book is paid into the bank on 31st March, 2023 but not credited by the bank until the following day.
- (ii) Bank Charges of Rs. 70 on 31st March, 2023 are not entered in the Cash Book.
- (iii) Cheques totalling Rs. 16,720 were issued by the company and duly recorded in the Cash Book before 31st March, 2023 but had not been presented at the Bank for payment until after that date.
- (iv) On 25th March, 2023, a debtor paid Rs. 1,000 into the Company's Bank in settlement of his account but no entry was made in the Cash Book of the company in respect of this.
- (v) No entry has been made in the Cash Book to record the dishonour on 15th March, 2023, of a cheque for Rs. 550 received from Ram Babu. (6)

Prepare a Bank Reconciliation Statement as on 31st March, 2023.

ALL THE BEST