

<p style="text-align: center;"><b>KEDRIYA VIDYALAYA BHU (F/S)</b>  <b>MONTHLY TEST SEPT 2024-25 CLASS XI</b>  <b>SUBJECT: ACCOUNTANCY</b> <span style="float: right;"><b>MM: 40 TIME ALLOW 1:30 HOURS</b></span></p>		
<b>GENERAL INSTUCTIONS:</b> <b>1) There are 14 Questions.</b> <b>2) All questions are compulsory.</b> <b>3) Attempt all part of question at one place.</b> <b>4) Working notes are part of answer and carries equals marks.</b>		
Q1	A bank reconciliation statement is mainly prepared to : (A) Reconcile the cash balance of the cash-book. (B) Reconcile the difference between the bank balance shown by the cash-book and pass-book. (C) Both (A) and (B) (D) None of the above.	1
Q2	Debit Balance as per Cash book shows: a) Bank withdrawls are more than deposits. b) Bank withdrawls are less than deposits c) Bank deposits are less than withdrawls. d) All of the above	1
Q3	Purchase book is used to record: a. Cash purchase of goods b. Credit purchases of goods c. Credit purchase of assets d. Cash purchase of assets	1
Q4	Received commission Rs.2,000 plus CGST and SGST @ 6% each. Rs. _____ is debited to cash book.	1
Q5	A cheque received and deposited on same day will be recorded in cash book in: a. Cash column on debit side b. Cash column on credit side c. Bank column on debit side d. Bank column on credit side	1
Q6	A cash book is used to : a. Compute profit and loss of business b. Record receipts and payments of cash c. Records only receipt of cash d. Records only payment of cash	1
Q7	What is imprest money?	1
Q8	What is G S T? explain its features	3

Q9	Explain the concept of B R S and it causes	4																																										
Q10	Explain the concept of contra Entry and its examples	4																																										
Q11	Pass the necessary journal entry and show the working note clearly. Mr. X sold goods list price RS 150000. Trade discount @20%, cash discount @10%. 50% payment received into cash and balance on credit . G S T allowed @6% each . transaction took place within the state.	4																																										
Q12	Journalise the following transactions in the books of Sankalp General Stores 2024 July 1 Started business with Cash ` 1,00,000, Stock of Goods worth ` 50,000, and Computer ` 50,000. 4 Purchased goods from Karina on credit ` 10,000 at 5% trade discount. 10 Sold goods to Priyanka ` 20,000 at 10% trade discount. 13 Paid into State Bank of India ` 50,000. 15 Goods worth ` 2,000 lost by theft. 18 Paid for Rent ` 4,000. 20 Received Cash of ` 17,500 from Priyanka in full settlement of her account. 25 Paid for Stationery purchased ` 8,000.	6																																										
Q13	<p><b>From following transactions related to Sundar and Co. Prepare Cash Book with two Columns</b></p> <table border="1"> <thead> <tr> <th>DATE</th><th>PARTICULAR</th><th>AMOUNT</th></tr> </thead> <tbody> <tr> <td>2024 Sept</td><td></td><td></td></tr> <tr> <td>01</td><td>Bank Balance</td><td>52,000</td></tr> <tr> <td>01</td><td>Cash Balance</td><td>15,000</td></tr> <tr> <td>04</td><td>Purchased goods and payment made by cheque</td><td>15,000</td></tr> <tr> <td>08</td><td>Sold goods for cash</td><td>8,000</td></tr> <tr> <td>13</td><td>Purchased Machinery and payment made by cheque</td><td>10,000</td></tr> <tr> <td>16</td><td>Sold goods and received cheque (deposited same day)</td><td>12,000</td></tr> <tr> <td>17</td><td>Purchased goods for cash from Mrunal</td><td>18,000</td></tr> <tr> <td>20</td><td>Purchased Stationery and paid by cheque</td><td>2,100</td></tr> <tr> <td>24</td><td>Cheque given to Avadhut</td><td>1,800</td></tr> <tr> <td>27</td><td>Cash withdrawn from Bank</td><td>12,000</td></tr> <tr> <td>30</td><td>Paid Rent by cheque</td><td>500</td></tr> <tr> <td>30</td><td>Paid Salary</td><td>4,000</td></tr> </tbody> </table>	DATE	PARTICULAR	AMOUNT	2024 Sept			01	Bank Balance	52,000	01	Cash Balance	15,000	04	Purchased goods and payment made by cheque	15,000	08	Sold goods for cash	8,000	13	Purchased Machinery and payment made by cheque	10,000	16	Sold goods and received cheque (deposited same day)	12,000	17	Purchased goods for cash from Mrunal	18,000	20	Purchased Stationery and paid by cheque	2,100	24	Cheque given to Avadhut	1,800	27	Cash withdrawn from Bank	12,000	30	Paid Rent by cheque	500	30	Paid Salary	4,000	6
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Q14	On 31st March 2019 the Cash Book of Mr. Arvind showed a bank balance of ` 57,400, but Pass Book showed a different balance. On comparing the Cash Book with the Pass Book the following discrepancies were noted: i) Cheque of ` 6,350 deposited into bank but was not yet collected by bank. ii) Bank paid our electricity bill ` 9,700 which was not recorded in the Cash Book. iii) Cheque issued to our supplier ` 15,100 was not presented for payment up to 31st March 2019. iv) Interest on investment ` 8,800 was collected by bank was not recorded in Cash Book. v) Bank charges ` 650 was debited in Pass Book. vi) Mr. Tanmay our debtor directly deposited ` 12,000 into our bank account on 28th March 2019, which was not entered in Cash Book. Prepare a Bank Reconciliation Statement as on 31st March 2019.	6																																										