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CLASS 11

Accountancy

Chapterwise PYQs

9 sections | 27 questions | 2022, 2023, 2025

Previous school-examination questions

Selected and rewritten questions are grouped under the current chapters or course topics. Each question shows its examination year. A chapter appears only when a verified question is available.

Choose a chapter or topic

Accountancy: Financial Accounting		
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Topic	Accounts from Incomplete Records	1

CHAPTER 1

Introduction to Accounting

Accountancy: Financial Accounting

1. 2023

   Give two examples each of intangible assets, current liabilities and expenses.

2. 2022

   Define financial accounting and explain three limitations.

3. 2022

   Explain drawings, revenue expenditure, debtor and capital expenditure with examples.

4. 2022

   Compare bookkeeping and accounting by scope, stage, objective and work performed.

CHAPTER 2

Theory Base of Accounting

Accountancy: Financial Accounting

5. 2025

   Identify and explain principles underlying contingent-liability disclosure and dividing business life into accounting periods.

6. 2025

   Compare cash and accrual accounting by recording, profit measurement and legal position.

7. 2023

   Sales total ₹800,000, 70% cash. Paid salaries ₹200,000, rent ₹12,000 and insurance ₹20,000; commission ₹18,000 is outstanding. Find income on cash and accrual bases.

8. 2023

   Explain the business-entity assumption and prudence principle.

9. 2022

Compare cash and accrual accounting by transaction recognition, required expertise and reliability.

10. 2022

Explain revenue recognition, prudence and money measurement using examples.

CHAPTER 3

Recording of Transactions – I

Accountancy: Financial Accounting

11. 2023

Classify commission received, drawings, goodwill, stationery, prepaid insurance and cash as personal, real or nominal accounts.

12. 2023

Journalise: return defective goods ₹20,000; introduce capital ₹250,000; pay creditor ₹60,000; accrue unpaid wages ₹80,000.

13. 2023

Define invoice and cheque.

14. 2023

Identify vouchers for ₹6000 withdrawn from bank for office use and ₹100,000 furniture bought on credit.

15. 2023

Journalise stock costing ₹7500 distributed as charity to children.

16. 2023

Journalise ₹4000 goods bought from Ashok with half paid immediately in cash.

17. 2022

Explain debit and credit notes using examples.

18. 2022

Define journal and state two advantages.

19. 2022

Opening capital ₹500,000, additions ₹100,000, drawings ₹30,000 and closing capital ₹550,000: calculate profit or loss.

20. 2022

A debtor owing ₹5000 becomes insolvent; 60% is received in final settlement. Journalise.

CHAPTER 5

Bank Reconciliation Statement

Accountancy: Financial Accounting

21. 2025

Reconcile a ₹7700 passbook credit balance: unpresented cheques ₹3500, uncleared deposits ₹2600, unrecorded bank interest debit ₹554, direct debtor deposit ₹4800 and cashbook payments understated ₹1000.

CHAPTER 6

Trial Balance and Rectification of Errors

Accountancy: Financial Accounting

22. 2025

Rectify ₹3200 goods returned to Ram, recorded in Purchases Returns but not posted to Ram's account.

CHAPTER 7

Depreciation, Provisions and Reserves

Accountancy: Financial Accounting

23. 2025

Compare provisions and reserves by nature, purpose and investment. State three advantages of straight-line depreciation.

24. 2022

Journalise nine months' depreciation at 10% annually on furniture costing ₹10,000.

CHAPTER 8

Financial Statements – I

Accountancy: Financial Accounting

25. 2025

Classify land-purchase legal fees ₹120,000, machine repairs ₹5000, wages ₹10,000 and annual vehicle tax/insurance as capital or revenue expenditure.

CHAPTER 9

Financial Statements – II

Accountancy: Financial Accounting

26. 2025

Journalise closing inventory costing ₹80,000 with net realisable value ₹75,000.

SYLLABUS TOPIC

Accounts from Incomplete Records

Additional CBSE Course Topics

27. 2025

Compare single-entry and double-entry records by trial balance, financial position, reliability and suitability.

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