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FOR TS CLASS 11 PREPARATION

TS Inter 1st Year Model Paper 2027 ACE Accountancy

EXAM	YEAR	TYPE	SUBJECT
TS Class 11	2027	Sample Paper	Accountancy

Board of Intermediate Education, Telangana, Hyderabad

Model Question Paper - (w.e.f. 2026-27)

ACE-ACCOUNTANCY

First Year

Time : 3 Hours **Max.Marks : 80**

Section - A

I. Answer the following compulsory question

The compulsory question carries 20 marks **(1 × 20 = 20)**

1. From the following Trial Balance of Sumithra Enterprises, prepare final accounts for the year ending 31.12.2024:

Trial Balance as on 31.12.2024

Debit Balances	AmountRs	Credit Balances	AmountRs.
Purchases	12,400	Capital	40,000
Furniture	8,000	Bills Payable	4,000
Opening stock	7,600	Creditors	4,000
Cash	2,000	Interest received	1,500
Sales Returns	1,500	Sales	30,500
Wages & Salaries	4,700	Purchase returns	500
Rent, Rates & Taxes	3,600	Commission	4,500
Sundry Debtors	13,500	Discount	3,500
Machinery	6,000	Miscellaneous Income	500
Investments	8,000	Provision for Bad Debts	2,500
Discount	1,000	Bank Overdraft	2,000
Commission	1,300		
Carriage	600		
Trade expenses	700		
Stationary	1,200		
Factory Rent	1,600		
Coal, Gas & Water	2,400		
Interest on Capital	3,000		
Salaries	2,000		
Bad Debts	1,000		
Goodwill	10,000		
Accrued Dividend	1,400		
	93,500		93,500

Adjustments:

1. Closing stock: 12,000, 2. Bad debts: 1,500 and Provide Reserve for Doubtful Debts: 5%, 3.Outstanding Salaries: 500, 4. Depreciation on Furniture: 10%, 5. Interest received in advance: 500, 6. Stock worth of Rs. 8,000 destroyed in fire and Insurance Co. admitted a claim of Rs. 6,000.

Section - B

II. i. Answer any **TWO** from the following **FOUR** questions
ii. Each question carries 10 marks. **(2 × 10 = 20)**

2. Pass journal entries in the books of Mr. Ram

2025		**Rs.**
March 01	Ram Commenced business with cash	1,00,000
02	Cash deposited into Canara Bank	60,000
04	Purchased from Rama	4,000
06	Purchased computer and paid by cheque	15,000
09	Ram withdrew cash for his personal expense	5,000
13	Furniture purchased	10,000
15	Returned goods to Rama	500
18	Amir returned goods	1,000
20	Advertisement Expenses paid	1,000
23	Deposited cash in to Canara Bank	3,000
25	Goods withdrawn for personal work	2,000
27	Cash paid to Ramesh Rs. 3,900 and discount received	100
28	Cash received from Ramu Rs. 2,800 and discount allowed	200
29	Cash withdrawn from bank for office use	6,000
31	Salaries paid by cheque	8,000

3. Prepare Triple column cash book from the following information.

2024		**Rs.**
June 1st	Cash in hand	12,500
	Cash at bank	14,800
3rd	Cash sales	3,000
7th	Purchased goods from Ashok and paid by cheque	5,000

10th	Cash paid into bank	1,800
12th	Cash paid to Laxmi	1,850
	Discount received	240
16th	Cash with drawn from bank for office use	2,000
19th	Sold machinery and amount received through 'paytm'	2,400
25th	Advertisement expenses	150
28th	Received cheque from Vishnu's	1,980
	Discount allowed	120
	(Vishnu's cheque deposited to bank)	
30th	Salaries paid by cheque	3,280

4. The Pass Book of M/s. Vijaya Iron Traders, Medak, Telangana, showed an Overdraft (Debit Balance) of Rs. 20,000 as on 31st March 2024. Prepare a Bank Reconciliation Statement and ascertain the balance as per Cash Book from the following:

a. Bank charges debited in Pass Book only: Rs. 500

b. A cheque received from a debtor was recorded in Cash Book but not deposited into bank: Rs. 2,500

c. A customer directly credited our bank account: Rs. 4,600 (not in Cash Book)

d. Cheques issued but not yet presented for payment: Rs. 6,980

e. Interest credited by bank in Pass Book only: Rs. 100

f. LIC premium paid by bank on standing instruction: Rs. 2,500 (not in Cash Book)

g. Cheques deposited into bank but not yet collected: Rs. 3,500

5. Prepare Trial Balance of Radha Krishna from the following ledger balances as on 31.03.2025

Name of the account	Amount Rs.	Name of the account	Amount Rs.
Purchases	15,000	Capital	90,000
Opening Stock	10,000	Debtors	40,000
Drawings	4,000	Creditors	7,600
Interest on Drawings	1,500	Machinery	30,000
Carriage Inwards	800	Advertisement expenses	2,600
Sales	40,000	Reserve for doubtful debts	2,500
Salaries	7,500	Import duties	1,250
Wages	3,200	Xerox charges	300
Postage	5,100	Coal & Water	1,650
Commission received	3,200	Bad debts	600
Bills Receivable	6,000	Interest received	2,800
Bills Payable	10,000	Dividend received	2,100
Furniture	15,000	Trade marks	12,000
Bank Charges	1,000	General expenses	1,700
Insurance	2,000	Buildings	33,000

Section - C

III. a) Answer any SIX questions from the following Eight questions
Each question carries 5 marks **(6 × 5 = 30)**

6. Explain the primary objectives of accounting.

7. Enter the following transactions in the proper subsidiary books.

2024		Rs.
June 1st	Purchased goods from Arun	2,500
3rd	Purchased goods from Prakash	7,000
6th	Return outwards to Arun	800
14th	Purchased goods from Nagaraj (Trade Discount 10%)	10,000
19th	Goods purchased from Nikhil for Cash	4,000
25th	Goods returned to Nagaraj	1,200
28th	Bought goods from Vishal	1,500

8. Prepare Two column cash book from the following.

2024		Rs.
Apr 1st	Opening balance	9,500
4th	Cash sales	2,000
6th	Printing & Stationery	250
10th	Cash received from Sunitha	8,800
	Discount allowed	200
13th	Cash deposited in to bank	5,000
14th	Paid rent to land lord	800
19th	Bought furniture from Anjali	6,000
23rd	Cash drawn for personal use	2,500
26th	Cash paid to Anjali	5,900
	In full settlement of her account ₹ 6,000	
28th	Paid for repairs	200

9. The Bank Pass Book of M/s Murali Super Market showed an overdraft of Rs.17000 on 30th November, 2023 and on the same date the Cash Book of the firm showed a different balance. You are required to prepare a Bank Reconciliation Statement from the following particulars:

a. Two cheques worth of Rs.5000 each were deposited into the Bank but the proceeds were credited only on 2nd December.

b. Three cheques for Rs.3000, Rs.1500 and Rs.500 were issued to Sri Shankaraiah, Sri Venkataramana and Sri Satyanara but the same were not en-cashed at the bank upto 30th November.

c. Bank charged Rs.500 being collection charges on some cheques but the said amount was not entered in Cash Book as yet.

d. A cheque for Rs.2000 was received from M/s.Madhavi Traders and the same was recorded in cash book but it was forgotten to be sent to the bank.

e. The bank credited Rs.200 on account of interest received on abill sent for collection but no intimation was sent

f. The two cheques for Rs.2000 each were earlier deposited in the bank and the same were dishonoured for which the bank debited the amount in the Pass Book but not entered in Cash Book.

10. Madhu Transport Company purchased a truck for ₹6,00,000 on 1st October 2021. Depreciation is provided at 20% per annum on Diminishing Balance Method. On 31st March 2024, the truck was sold for ₹3,10,000. Prepare Truck Account for three years. Books are closed on 31st March every year.

11. Prepare Trial Balance from the following ledger balances of Sharvani as on 31.03.2025

Name of the account	Amount Rs.	Name of the account	Amount Rs.
Opening Stock	1,30,600	Bad debts Provision	30,000
Creditors	60,000	Capital	4,60,000
Debtors	98,800	Commission received	20,000
Bills Receivable	80,000	Discount received	8,200
Carriage Inwards	66,000	Purchases	3,40,000
Salaries	64,000	Cash at Bank	68,000
Bills Payable	56,000	Plant & Machinery	2,92,000
Telephone	4,000	Furniture	36,000
Repairs	7,400	Rent paid	5,400
Depreciation	20,800	Sales	5,78,800

12. Rectify the following errors:

a. Sale of old machinery Rs.5000 has been entered in the sales book.
b. Rishik vedanth pays 300. This amount has been credited to Rajesh.
c. A sale of Rs.2,500 to Sunayana & co., has been debited to them as Rs.5,200.
d. Returns to Arush Rs.350 have not been posted to his account.
e. Salary of Rs.1500 paid to Ramana has been debited to his account.
f. A purchase of Rs.700 from Giri & co., has been entered in the sales book.

13. Explain different Components of the Computerised Accounting System.

Section - D

IV. a) Answer any FIVE questions from the following TEN questions
Each question carries 2 marks **(5 × 2 = 10)**

14. What is Book-Keeping ?

15. What is a Ledger?

16. Record the opening entry on 1st April 2024from the following particulars.

	Rs.
Buildings	**24,000**
Patents	**18,000**
Fixtures & Fittings	**6,000**
Bills payable	**4,000**
Machinery	**10,000**
Creditors	**4,000**

17. What is Cash discount ?

18. What is the impact of dishonoured cheques on the Pass Book ?

19. What is the formula for calculating Annual Depreciation under Straight Line Method?

20. From the following balances of the accounts of Pashupati prepare Trial balance as on 31.03.2025

Name of the account	Amount Rs.	Name of the account	Amount Rs.
Opening Stock	20,000	Purchases	40,000
Sales	60,000	Debtors	40,000
Creditors	20,000	Salaries	10,000
Cash	20,000	Capital	50,000

21. Name any two errors disclosed by Trial Balance.

22. Write a brief note on the following:

- **a. Interest on Capital**
- **b. Bad Debts**

23. Write about any two components of CAS.