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FOR TS CLASS 11 PREPARATION

TS Inter 1st Year Model Paper 2027 CEC 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)

COMMERCE & ACCOUNTANCY

First Year

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

ACCOUNTANCY

PART - B (40 Marks)

Section - D

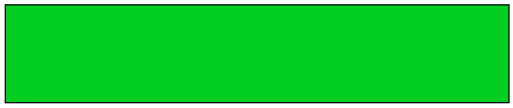
I. Answer the following questions.

The Compulsory question carries 12 marks **(1 × 12 = 12)**

19. Prepare Final Accounts of Neha Trader's for the year ended 31.03.2025.

From following the Trial Balance as on 31-03-2025

Debit Balances	Amount Rs.	Credit Balances	Amount Rs.
Purchases	15,000	Sales	40,000
Opening Stock	10,000	Interest	2,800
Drawings	4,000	Commission	3,200
Carriage inwards	800	Capital	90,000
Salaries	7,500	Creditors	7,600
Wages	3,200	Reserve for Bad & Doubtful Debts	2,000
Postage	5,100	Interest on Drawings	1,500
Bills Receivable	6,000	Dividend Received	2,600
Furniture	30,000	Bills Payable	6,000
Insurance	2,600	Bank Overdraft	4,000
Xerox charges	300		
General Expenses	1,700		
Machinery	15,000		
Bank Charges	1,000		
Trademarks	8,000		
Advertisement	2,000		
Import Duties	1,250		
Coal & Water	1,650		
Debtors	40,000		
Bad debts	600		
Cash	4,000		
	1,59,700		**1,59,700**



Adjustments:

1. Closing Stock Value: Rs. 8,000, 2. Depreciation on Furniture: 10%, 3. Commission Received in Advance: 1,000, 4. Outstanding Wages: 1,500, 5. Further Bad Debts: 1,000, and Provision for Bad & Doubtful Debts: 6%, 6. Good worth of Rs. 6,000 withdrawn by the owner for his personal use.

Section - E

II. Answer any THREE from the following questions.
Each question carries 6 marks **(3 × 6 = 18)**

20. Journalize the following transactions in the books of Bhagat

2025		₹
January 01	Commenced business with cash ₹ 40,000 and furniture worth	10,000
02	Sold goods to Suchitra	20,000
03	Purchased Machinery	30,000
05	Paid rent	5,000
09	Paid Electricity bill	1,000
12	Sold goods for cash	6,000
15	Bought goods on credit from Nikhil	10,000
18	Paid wages	5,000
21	Interest received through cheque	5,000
25	Advertisement Expenses paid	3,000

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

2024		**(₹)**
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

22. Prepare Three column cash book.

2024			(₹)
Nov	1st	Cash in hand	10,000
		Cash at bank (Dr)	5,000
	5th	Sales	2,500
	8th	Purchases	1,800
	11th	Received from Vineeth	4,800
		Discount Allowed	200
	16th	Purchased furniture for cash	3,500
	19th	Deposited into bank	6,000
	22nd	Paid cartage	400
	23rd	Cheque issued to Sudheer	3,800
		In full settlement of his account Rs.4,000	
	25th	Cash withdrawn from bank for office use	2,800
	27th	Wages	600
	30th	Received rent through 'paytm'	200

23. Prepare a Bank Reconciliation statement of M/s. Madhavi Traders and find out the balance as per Pass Book as on 31-12-2013.

a. Cash book balance as on 31-12-2025 is 58000

b. Cheques amounting to Rs. 25000 issued on 25-12-2025 were presented for payment on 05-01-2026

c. A cheque for 20000 deposited on 21-12-2025 was returned dishonoured on 08-01-2026

d. Interest on investments Rs.1500 was collected and credited by bank but no entry is in the cash book.

e. Bank charges debited in Pass book only Rs.120.

24. Prepare the Trial Balance of Jyotsna from the ledger balances as on 31.03.2025

Name of the account	Amount Rs.	Name of the account	Amount Rs.
Opening Stock	12,000	Cash	8,500
Purchases	48,500	Machinery	57,000
Sales	1,19,000	Furniture	16,000
Purchase Returns	5,000	Capital	65,000
Wages	6,800	Sundry Debtors	25,000
Sales Returns	7,000	Sundry Creditors	20,000
Carriage	2,500	Discount allowed	2,350
Salaries	14,000	Discount Received	5,150
Rent	4,500	Factory lighting, gas, power	4,000
Drawings	6,000		

Section - F

III. Answer any FIVE from the following questions not exceeding 5 lines each. Each question carries 2 marks

(5 × 2 = 10)

25. What is Book - Keeping ?
26. Write the rules of Nominal Accounts ?
27. What is a petty Cash Book ?
28. What is the impact of dishonoured cheques on the Pass Book ?
29. Which type of Accounts shows Debit and Credit Balance Trial Balance.
30. What do you mean by Compensating Errors ?
31. What is meant by Bank Reconciliation Statement ?
32. Write about Manufacturing Account.
33. Define a Ledger ?