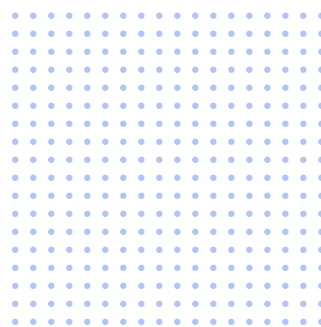




FOR CBSE CLASS 10 PREPARATION

CBSE Class 10 Sample Paper 2027 Solution (Marking Scheme) for Elements of Book Keeping and Accountancy

EXAM	YEAR	TYPE	SUBJECT
CBSE Class 10	2027	Solutions	Elements Book Keeping Accountancy

ELEMENTS OF BOOK-KEEPING AND ACCOUNTANCY (Subject Code 254)
CLASS X (2026–27)
MARKING SCHEME

MM – 70

TIME: 3 HOURS

GENERAL INSTRUCTIONS:

- I. This question paper contains 30 questions. All questions are compulsory.
- II. Q.1 to 18 are Multiple Choice Type Questions, carrying 1 mark each.
- III. Q.19 to 22 are Short Answer Type Questions, carrying 3 marks each. They are to be answered in 60 to 80 words.
- IV. Q.23 to 26 are Short Answer Type Questions, carrying 4 marks each. They are to be answered in 80 to 100 words.
- V. Q.27 to 30 are Short Answer Type Questions, carrying 4 marks each. They are to be answered in 100 to 150 words.

S.No.	Question	Marks
1A	(D) Rent Received	1
	OR	
	(D) Cash sales	1
2A	(D) ₹ 1,05,000	1
	OR	
	(B) ₹ 54,00,000	1
3	(B) Deferred Revenue Expenditure	1
4	(A) Total Depreciation charged by the two companies will be same.	1
5	(A) Owner of the business	1
6	(C) Both Statements 1 and 2 are true.	1
7	(A) Credit Balance as per Pass Book ₹ 38,000	1
8A	(C) Land	1
	OR	
8B	(B) Market demand	1
9	(D) Assertion (A) is false, but Reason (R) is true.	1
10	(B) Both Assertion (A) and Reason (R) are true, but Reason (R) is not the correct explanation of Assertion (A).	1
11	(C) Both Statements 1 and 2 are true.	1
12	(A) 4th August 2024	1
	OR	
	(A) Ram	1
13	(A) Statement 1 is true and Statement 2 is false.	1
14	(A) ₹ 28,80,000	1
	OR	
	(A) ₹ 15,80,000	
15	(A) Cash Book and Pass Book	1
16	(B) discounting the Bills of Exchange	1

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

17A	(C) Statement of Affairs	1															
	OR																
	(C) Statement of Affairs	1															
18	(B) Capital	1															
19	(I) Capital invested in business by Kamakhya = Cash + Bank Balance = ₹10,50,000 + ₹12,50,000 = ₹23,00,000	1/2 1/2															
	(II) Total Capital Expenditure = Furniture + Equipment = ₹4,80,000 + ₹4,20,000 = ₹9,00,000	1/2 1/2															
	(III) Total Revenue Expenditure = Advertisement + Rent = ₹1,30,000 + ₹2,40,000 = ₹3,70,000	1/2 1/2															
20	(I) <ul style="list-style-type: none">• Capital Expenditure → Purchased a new machine to increase production capacity.• Revenue Expenditure → Paid salaries to office staff or Spent money on repairing existing machinery. (II) <ul style="list-style-type: none">• Capital Expenditure → Increases earning capacity by adding new assets or improving production facilities.• Revenue Expenditure → Maintains earning capacity by covering routine expenses and repairs, but does not add long-term value. (III) <ul style="list-style-type: none">• Capital Expenditure (new machine) → Shown in Balance Sheet under Fixed Assets, and depreciated over time.• Revenue Expenditure (salaries, repairs) → Shown in Profit & Loss Account as expenses, reduces profit.	1/2 1/2 1/2 1/2 1/2 1/2															
21	(I) The method where higher depreciation is charged in the initial years and lower in later years is called the Written Down Value Method (WDV Method). (II) Merits of Written Down Value Method: <ul style="list-style-type: none">• Better matching of cost with revenue.• Recognition of actual wear and tear.	1 1 1															
22	<table><tr><th>Date</th><th>Particulars</th><th>L.F.</th><th>Debit (₹)</th><th>Credit (₹)</th></tr><tr><td>On sale of goods</td><td>Vladimir's A/c Dr. To Sales A/c (Goods sold to Vladimir on credit)</td><td></td><td>41,30,000</td><td>41,30,000</td></tr><tr><td>On acceptance of bill</td><td>Bills Receivable A/c Dr. To Vladimir's A/c (Bill accepted by Vladimir)</td><td></td><td>41,30,000</td><td>41,30,000</td></tr></table>	Date	Particulars	L.F.	Debit (₹)	Credit (₹)	On sale of goods	Vladimir's A/c Dr. To Sales A/c (Goods sold to Vladimir on credit)		41,30,000	41,30,000	On acceptance of bill	Bills Receivable A/c Dr. To Vladimir's A/c (Bill accepted by Vladimir)		41,30,000	41,30,000	1 1
Date	Particulars	L.F.	Debit (₹)	Credit (₹)													
On sale of goods	Vladimir's A/c Dr. To Sales A/c (Goods sold to Vladimir on credit)		41,30,000	41,30,000													
On acceptance of bill	Bills Receivable A/c Dr. To Vladimir's A/c (Bill accepted by Vladimir)		41,30,000	41,30,000													

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	On maturity (bill honoured)	Bank A/c To Bills Receivable A/c (Bill retained and honoured on due date)	Dr.		41,30,000	41,30,000	1
	OR						
	In the Books of Balwan						
	Date	Particulars		L.F.	Debit (₹)	Credit (₹)	
	2024 Mar 15	Sumit To Sales A/c (Goods sold to Sumit on credit)	Dr.		13,25,000	13,25,000	1
	Mar 15	Bills Receivable A/c To Sumit (Bill accepted by Sumit for 3 months)	Dr.		13,25,000	13,25,000	½
	Mar 25	Arpita Sood To Bills Receivable A/c To Discount Received A/c (Bill endorsed to Arpita Sood in settlement of dues)	Dr.		14,25,000	13,25,000 1,00,000	1
	On due date	No Entry (As the bill was already endorsed, settlement is complete in Balwan's books)					½
23 A	Bank Reconciliation Statement As on 31 October 2025						
	Particulars	Plus Amount (₹)	Minus Amount (₹)				
	Balance as per Cash Book (positive)	4,50,000					½
	Add: Cheques issued but not yet presented for payment	1,60,000					1
	Add: Cheques deposited and cleared but omitted to be entered in Cash Book	1,20,000					1
	Add: Interest allowed by Bank not recorded in Cash Book	15,000					1
	Balance as per Pass Book		7,45,000				½
	OR						
							1

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

23 B	(I) debit (II) reconcile (III) credit (IV) debit, credit	1 1 $\frac{1}{2} + \frac{1}{2}$																																			
24	<div> <div>Journal Entries in the Books of Tomas (Drawer)</div> <table> <tr> <th>Date</th><th>Particulars</th><th>L.F.</th><th>Debit (₹)</th><th>Credit (₹)</th></tr> <tr> <td>2024 Nov 25</td><td> Bills Receivable A/c Dr. To Narender A/c (Bill drawn on Narender and duly accepted) </td><td></td><td>1,30,000</td><td>1,30,000</td></tr> <tr> <td>2024 Nov 25</td><td> Bank A/c Dr. Discount A/c Dr. To Bills Receivable A/c (Bill discounted with bank @19% p.a. for 4 months) </td><td></td><td>1,09,450 20,550</td><td>1,30,000</td></tr> <tr> <td>On maturity</td><td> No entry (As the bill was already discounted and duly met by Narender, Tomas has no further entry) </td><td></td><td></td><td></td></tr> </table> <div>Journal Entries in the Books of Narender (Drawee)</div> <table> <tr> <th>Date</th><th>Particulars</th><th>L.F.</th><th>Debit (₹)</th><th>Credit (₹)</th></tr> <tr> <td>2024 Nov 25</td><td> Tomas A/c Dr. To Bills Payable A/c (Bill accepted for 4 months) </td><td></td><td>1,30,000</td><td>1,30,000</td></tr> <tr> <td>On maturity</td><td> Bills Payable A/c Dr. To Bank A/c (Bill duly met on due date) </td><td></td><td>1,30,000</td><td>1,30,000</td></tr> </table> <div> Working Note: Discount = $1,30,000 \times \frac{18}{100} \times \frac{4}{12} = ₹ 7,800$ Amount received = $1,30,000 - 7,800 = ₹ 1,22,200$ </div> </div>	Date	Particulars	L.F.	Debit (₹)	Credit (₹)	2024 Nov 25	Bills Receivable A/c Dr. To Narender A/c (Bill drawn on Narender and duly accepted)		1,30,000	1,30,000	2024 Nov 25	Bank A/c Dr. Discount A/c Dr. To Bills Receivable A/c (Bill discounted with bank @19% p.a. for 4 months)		1,09,450 20,550	1,30,000	On maturity	No entry (As the bill was already discounted and duly met by Narender, Tomas has no further entry)				Date	Particulars	L.F.	Debit (₹)	Credit (₹)	2024 Nov 25	Tomas A/c Dr. To Bills Payable A/c (Bill accepted for 4 months)		1,30,000	1,30,000	On maturity	Bills Payable A/c Dr. To Bank A/c (Bill duly met on due date)		1,30,000	1,30,000	$\frac{1}{2}$ 1 $\frac{1}{2}$ 1 1
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25	(I) Income Statement The Income Statement is a dynamic report that measures the financial performance of a business over a specific period of time (usually a month,	1 $\frac{1}{2}$																																			

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	<p>quarter, or year). It matches revenues against expenses to determine if the business is running at a profit or a loss.</p> <p>Position Statement (Balance Sheet)</p> <p>The Position Statement is a static "snapshot" of the financial health of a business at a specific point in time (usually the last day of the financial year). It shows what the business owns (Assets) and what it owes (Liabilities and Capital).</p> <p>(II) Cost of Goods Sold = Opening Stock + Purchases + Direct Expenses – Closing Stock</p>	<p>1 ½</p> <p>1</p>																				
26	<table><tr><th>Particulars</th><th>Amount (₹)</th></tr><tr><td>Capital at the end of the year (31.03.2025)</td><td>44,70,000</td></tr><tr><td>Add: Drawings during the year</td><td>11,80,000</td></tr><tr><td></td><td>56,50,000</td></tr><tr><td>Less: Additional Capital introduced (31.12.2024)</td><td>(4,40,000)</td></tr><tr><td>Adjusted Capital at the end of the year</td><td>52,10,000</td></tr><tr><td>Less: Capital at the beginning (31.10.2024)</td><td>(41,50,000)</td></tr><tr><td>Net Profit made during the year</td><td>10,60,000</td></tr></table>	Particulars	Amount (₹)	Capital at the end of the year (31.03.2025)	44,70,000	Add: Drawings during the year	11,80,000		56,50,000	Less: Additional Capital introduced (31.12.2024)	(4,40,000)	Adjusted Capital at the end of the year	52,10,000	Less: Capital at the beginning (31.10.2024)	(41,50,000)	Net Profit made during the year	10,60,000	<p>½</p> <p>1</p> <p>½</p> <p>½</p> <p>1½</p>				
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27 (i)	<p>Cost of Computer & peripherals = ₹ 39,50,000</p> <p>Installation = ₹ 2,20,000</p> <p>Transportation = ₹ 1,30,000</p> <p>Total Cost = ₹ 43,00,000</p> <p>–Depreciation for 9 months = ₹ 3,22,500</p> <p>Book Value on 31/03/2024 = ₹ 39,77,500</p> <p>–Depreciation for full year = ₹ 3,97,750</p> <p>Book Value on 31/03/2024 = ₹ 35,79,750</p> <table><tr><th>Date</th><th>Particulars</th><th>L.F</th><th>Debit (₹)</th><th>Credit (₹)</th></tr><tr><td>2023 July 1</td><td>Machinery A/c Dr. To Bank A/c (Computer and peripherals purchased including installation and transportation)</td><td></td><td>43,00,000</td><td>43,00,000</td></tr><tr><td>2024 Mar 31</td><td>Depreciation A/c Dr. To Machinery A/c (Depreciation charged @10% p.a. on WDV for 9 months)</td><td></td><td>3,22,500</td><td>3,22,500</td></tr><tr><td>2025 Mar 31</td><td>Depreciation A/c Dr. To Machinery A/c (Depreciation charged @10% p.a. on WDV for the year)</td><td></td><td>3,97,750</td><td>3,97,750</td></tr></table> <p>Book Value of Machinery to be shown in Balance Sheet as on 31 March 2025 = 43,00,000 - 3,22,500 - 3,97,750 = ₹35,79,750</p>	Date	Particulars	L.F	Debit (₹)	Credit (₹)	2023 July 1	Machinery A/c Dr. To Bank A/c (Computer and peripherals purchased including installation and transportation)		43,00,000	43,00,000	2024 Mar 31	Depreciation A/c Dr. To Machinery A/c (Depreciation charged @10% p.a. on WDV for 9 months)		3,22,500	3,22,500	2025 Mar 31	Depreciation A/c Dr. To Machinery A/c (Depreciation charged @10% p.a. on WDV for the year)		3,97,750	3,97,750	<p>1</p> <p>1½</p> <p>1½</p>
Date	Particulars	L.F	Debit (₹)	Credit (₹)																		
2023 July 1	Machinery A/c Dr. To Bank A/c (Computer and peripherals purchased including installation and transportation)		43,00,000	43,00,000																		
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(ii)		2																																																								
28	(I) Subtract ₹12,000 from the Pass Book balance. (II) Subtract ₹1,500 from the Cash Book balance. (III) Subtract ₹10,000 from the Pass Book balance (IV) Add ₹3,000 to the Cash Book balance. (V) Add ₹8,000 to the Pass Book balance.	6																																																								
29	<div>Statement of Affairs as on 31 March 2024</div> <table><tr><th>Liabilities</th><th>₹</th><th>Assets</th><th>₹</th></tr><tr><td>Creditors</td><td>18,000</td><td>Cash</td><td>25,000</td></tr><tr><td>Bills Payable</td><td>6,000</td><td>Bank</td><td>12,000</td></tr><tr><td>Capital (Balancing Figure)</td><td>1,36,000</td><td>Debtors</td><td>45,000</td></tr><tr><td></td><td></td><td>Furniture</td><td>70,000</td></tr><tr><td></td><td></td><td>Bills Receivable</td><td>8,000</td></tr><tr><td></td><td>1,60,000</td><td></td><td>1,60,000</td></tr></table> <div>Statement of Affairs as on 31 March 2025</div> <table><tr><th>Liabilities</th><th>₹</th><th>Assets</th><th>₹</th></tr><tr><td>Creditors</td><td>24,000</td><td>Cash</td><td>40,000</td></tr><tr><td>Bills Payable</td><td>5,000</td><td>Bank</td><td>18,000</td></tr><tr><td>Capital (Balancing Figure)</td><td>1,61,000</td><td>Debtors</td><td>32,000</td></tr><tr><td></td><td></td><td>Furniture</td><td>90,000</td></tr><tr><td></td><td></td><td>Bills Receivable</td><td>10,000</td></tr><tr><td></td><td>1,90,000</td><td></td><td>1,90,000</td></tr></table> <div>Calculation of Profits</div> <div>Closing Capital = Opening Capital + Capital Introduced – Drawings + Profit</div> <div>₹1,61,000 = ₹1,36,000 + ₹60,000 – ₹72,000 + Profit</div> <div>₹1,61,000 = ₹1,24,000 + Profit</div> <div>Profit = ₹37,000</div> <div>OR</div> <div>(I) Accounts from Incomplete Records, often referred to as the Single-Entry System, is a method of bookkeeping where a business does not maintain its accounts according to the double entry system. Instead, only partial records are kept, usually covering personal accounts such as debtors, creditors, cash, and bank, while many real and nominal accounts are missing.</div> <div>It is generally adopted by small traders or sole proprietors because it is simple and inexpensive. However, since the dual aspect of transactions is not recorded, the system is considered unscientific and unreliable, and the true financial position or profit of the business can only be determined by reconstructing accounts (for example, through Statements of Affairs).</div>	Liabilities	₹	Assets	₹	Creditors	18,000	Cash	25,000	Bills Payable	6,000	Bank	12,000	Capital (Balancing Figure)	1,36,000	Debtors	45,000			Furniture	70,000			Bills Receivable	8,000		1,60,000		1,60,000	Liabilities	₹	Assets	₹	Creditors	24,000	Cash	40,000	Bills Payable	5,000	Bank	18,000	Capital (Balancing Figure)	1,61,000	Debtors	32,000			Furniture	90,000			Bills Receivable	10,000		1,90,000		1,90,000	<div>2</div> <div>2</div> <div>2</div> <div>3</div>
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	<p>(II) Balance Sheet: A formal financial statement prepared under double-entry system and shows assets, liabilities, and capital at a specific date. It is prepared to show the financial position of a business, based on ledger accounts and trial balance.</p> <p>Statement of Affairs: It is prepared under Single Entry System (Incomplete Records) and shows assets, liabilities, and estimated capital at a specific date to ascertain capital or profit/loss when records are incomplete and often requires estimates and approximations.</p>	3																																																																																																
30	<table><tr><th colspan="4">Trading A/c</th></tr><tr><th>Particulars</th><th>Amount (₹)</th><th>Particulars</th><th>Amount (₹)</th></tr><tr><td>To Opening Stock</td><td>60,000</td><td>By Sales 4,50,000</td><td></td></tr><tr><td>To Purchases 2,50,000</td><td>2,35,000</td><td>Sales Returns (25,000)</td><td>4,25,000</td></tr><tr><td>Pur.Returns (15,000)</td><td></td><td></td><td></td></tr><tr><td>To Wages</td><td>40,000</td><td>By Closing Stock</td><td>75,000</td></tr><tr><td>To Gross Profit</td><td>1,65,000</td><td></td><td></td></tr><tr><td></td><td>5,00,000</td><td></td><td>5,00,000</td></tr></table> <table><tr><th colspan="4">Profit & Loss A/c</th></tr><tr><th>Particulars</th><th>Amount (₹)</th><th>Particulars</th><th>Amount (₹)</th></tr><tr><td>To Rent</td><td>70,000</td><td>By Gross Profit</td><td>1,65,000</td></tr><tr><td>To Discount Allowed</td><td>12,000</td><td>By Commission Received</td><td>60,000</td></tr><tr><td>To Net Profit transferred to Capital A/c</td><td>1,68,000</td><td>By Discount Received</td><td>25,000</td></tr><tr><td></td><td>2,50,000</td><td></td><td>2,50,000</td></tr></table> <table><tr><th colspan="4">Balance Sheet of Mr. Karan Mehta As on 31 March 2025</th></tr><tr><th>Liabilities</th><th>₹</th><th>Assets</th><th>₹</th></tr><tr><td>Capital 8,52,000</td><td></td><td>Furniture & Equipment</td><td>4,00,000</td></tr><tr><td>+ Net Profit 1,68,000</td><td></td><td>Plant & Machinery</td><td>3,00,000</td></tr><tr><td>(-) Drawings (40,000)</td><td>9,80,000</td><td>Goodwill</td><td>65,000</td></tr><tr><td>Creditors</td><td>55,000</td><td>Debtors</td><td>85,000</td></tr><tr><td>Bank Loan</td><td>80,000</td><td>Cash in Hand</td><td>90,000</td></tr><tr><td></td><td></td><td>Bank Balance</td><td>1,00,000</td></tr><tr><td></td><td></td><td>Closing Stock</td><td>75,000</td></tr><tr><td></td><td>11,15,000</td><td></td><td>11,15,000</td></tr></table>	Trading A/c				Particulars	Amount (₹)	Particulars	Amount (₹)	To Opening Stock	60,000	By Sales 4,50,000		To Purchases 2,50,000	2,35,000	Sales Returns (25,000)	4,25,000	Pur.Returns (15,000)				To Wages	40,000	By Closing Stock	75,000	To Gross Profit	1,65,000				5,00,000		5,00,000	Profit & Loss A/c				Particulars	Amount (₹)	Particulars	Amount (₹)	To Rent	70,000	By Gross Profit	1,65,000	To Discount Allowed	12,000	By Commission Received	60,000	To Net Profit transferred to Capital A/c	1,68,000	By Discount Received	25,000		2,50,000		2,50,000	Balance Sheet of Mr. Karan Mehta As on 31 March 2025				Liabilities	₹	Assets	₹	Capital 8,52,000		Furniture & Equipment	4,00,000	+ Net Profit 1,68,000		Plant & Machinery	3,00,000	(-) Drawings (40,000)	9,80,000	Goodwill	65,000	Creditors	55,000	Debtors	85,000	Bank Loan	80,000	Cash in Hand	90,000			Bank Balance	1,00,000			Closing Stock	75,000		11,15,000		11,15,000	2
Trading A/c																																																																																																		
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To Rent	70,000	By Gross Profit	1,65,000																																																																																															
To Discount Allowed	12,000	By Commission Received	60,000																																																																																															
To Net Profit transferred to Capital A/c	1,68,000	By Discount Received	25,000																																																																																															
	2,50,000		2,50,000																																																																																															
Balance Sheet of Mr. Karan Mehta As on 31 March 2025																																																																																																		
Liabilities	₹	Assets	₹																																																																																															
Capital 8,52,000		Furniture & Equipment	4,00,000																																																																																															
+ Net Profit 1,68,000		Plant & Machinery	3,00,000																																																																																															
(-) Drawings (40,000)	9,80,000	Goodwill	65,000																																																																																															
Creditors	55,000	Debtors	85,000																																																																																															
Bank Loan	80,000	Cash in Hand	90,000																																																																																															
		Bank Balance	1,00,000																																																																																															
		Closing Stock	75,000																																																																																															
	11,15,000		11,15,000																																																																																															

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.