

7.	X started business on 1st Jan, 2019 with a capital of Rs 1,00,000 and borrowed Rs 30,000 from his friend. He made a profit of Rs 30,000 during the year and withdrew cash 10,000, closing capital is- (a) Rs 1,20,000 (b) Rs 1,70,000 (c) Rs 1,40,000 (d) Rs 1,50,000	1
8.	Goods Given as charity (Sales price 500) of Rs 450- (a) Increase in debtor by 500 and increase in stock by 500 (b) Decrease in cash by 500 and decrease in stock by 450 (c) Decrease in stock by 500 and decrease in capital by 500 (d) Decrease in stock by 450 and decrease in capital by 450 OR While returning the goods to customers, we prepare: (a) Debit Note (b) Credit Note (c) Invoice (d) Cash-memo	1
9.	Assertion (A): Journal is the part of recording process. Reason (R): Journal is the primary book of accounts. Select the correct answer from the following : (a). Both A and R are correct, and R is the correct explanation of A. (b). Both A and R are correct, but R is not the correct explanation of A. (c). A is correct but R is incorrect. (d). A is incorrect but R is correct	1
10	Wages paid for the making of furniture were recorded in wages account. This is _____ 1) Error of omission 2) Error of commission 3) Compensating error 4) Error of principle OR A bank reconciliation statement is _____. (a) A part of cash book (b) A part of pass book (c) A statement prepared by the bank (d) A statement prepared by a customer	1
11	Book Value of an asset after 3 years is Rs.72,900; Rate of depreciation is 10% p.a. under diminishing balance method. The Original Cost Of an asset would be a. Rs.8,000 b. Rs. 1,00,000 c. Rs.8,00,000 d. Rs.80,000	1

Accounting Grade 11 Question Papers

Richard Bailey



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