



**THE ROYAL
COLLEGE**

**WINTER HOLIDAY
HOMEWORK**

STD – XI COMMERCE

Dear Parents,

We are on the verge of bidding goodbye to 2025 and say 'Hello' to 2026. This is the time when we must introspect, look back, review and reflect upon the entire year to analyze as to how to make it better in the year 2026 for our children. We would like to draw your kind attention towards the following points your ward must adhere to:

- Must take care of his/her hygiene and take bath regularly and wear clean and well ironed clothes.
- Fitness should be prime focus for students and they must take out time for exercise and outdoor games.
- The students must also eat homemade healthy and nutritious food.
- Take out time to pursue a hobby and widen their horizon of learning.
- Identify his/her areas where they need improvement-speaking, writing, reading, math skills and handwriting etc. and garnish them.
- Revise all the concepts taught in the class and read the covered lessons thoroughly.

Hope you all have a wonderful vacation time with immense learning and lots of fun.

**WISHING YOU AND YOUR FAMILY A HAPPY AND PROSPEROUS NEW
YEAR 2026**

ECONOMICS

Compile the following questions in a separate notebook.

“Numericals from Statistics Book”

- Chapter 10- Illustrations from 1 to 26 (Median & Mode)
- Chapter 11- Illustrations from 1 to 24 (correlation)
- Chapter 12- Illustrations from 1 to 22 (Index Numbers)

ACCOUNTANCY

Compile all the questions in a separate notebook.

A. Accounting Equation (20 Questions)

Question 1: Started business with cash ₹1,00,000. Show the effect on accounting equation.

Question 2: Purchased goods for cash ₹20,000. Show the effect.

Question 3: Purchased furniture ₹10,000 for cash.

Question 4: Sold goods costing ₹5,000 for ₹7,000 cash.

Question 5: Paid rent ₹2,000.

Question 6: Withdrawn ₹1,000 for personal use.

Question 7: Purchased goods on credit from Mohan ₹10,000.

Question 8: Paid ₹4,000 to creditor Mohan.

Question 9: Received ₹5,000 from debtor Sohan.

Question 10: Received commission ₹1,000.

Question 11: Paid salary ₹3,000.

Question 12: Received interest ₹500.

Question 13: Bought a machine for ₹25,000 by cheque.

Question 14: Owner introduced additional capital ₹10,000.

Question 15: Goods worth ₹2,000 given as charity.

Question 16: Goods costing ₹3,000 taken by owner for personal use.

Question 17: Goods costing ₹10,000 destroyed by fire, insurance claim admitted ₹8,000.

Question 18: Took a loan from bank ₹50,000.

Question 19: Paid interest on loan ₹1,000.

Question 20: Received ₹4,000 as advance from customer.

B. Journal Entries (25 Questions)

Question 21: Pass journal entries for:

- (a) Started business with ₹80,000 cash
- (b) Purchased goods for ₹20,000

- (c) Sold goods to Ram ₹10,000
- (d) Paid salary ₹2,000
- (e) Received commission ₹1,000

Question 22: Journalise:

- (a) Purchased furniture ₹10,000 for cash
- (b) Paid rent ₹1,500
- (c) Received ₹3,000 from Sita

Question 23: Pass entries for:

- (a) Paid wages ₹2,000
- (b) Paid insurance premium ₹600
- (c) Received interest ₹400

Question 24: Journalise:

- (a) Goods returned by customer ₹1,000
- (b) Returned goods to supplier ₹800

Question 25: Pass entries for the following adjustments:

- (a) Outstanding rent ₹500
- (b) Prepaid insurance ₹300

Question 26: Journalise:

- (a) Purchased goods ₹15,000 on credit from Ravi
- (b) Paid ₹10,000 to Ravi

Question 27: Goods given as charity ₹1,200 — record entry.

Question 28: Goods distributed as free samples ₹2,000 — record entry.

Question 29: Goods lost by fire ₹3,000 — record entry.

Question 30: Depreciation on machinery ₹1,000 — record entry.

Question 31: Bad debts written off ₹500 — record entry.

Question 32: Received ₹400 from a debtor whose account was earlier written off as bad — entry?

Question 33: Paid ₹2,000 to creditor, discount received ₹100 — entry?

Question 34: Received ₹3,000 from debtor, discount allowed ₹150 — entry?

Question 35: Owner withdrew ₹2,000 for personal use — entry?

Question 36: Interest on capital ₹1,000 — entry?

Question 37: Commission received in advance ₹600 — entry?

Question 38: Rent outstanding ₹800 — entry?

Question 39: Prepaid insurance ₹300 — entry?

Question 40: Accrued interest ₹400 — entry?

Question 41: Goods purchased for ₹20,000 and half paid in cash — entry?

Question 42: Purchased building ₹1,00,000 by cheque — entry?

Question 43: Goods worth ₹1,000 used for personal purpose — entry?

Question 44: Received ₹5,000 as interest on investment — entry?

Question 45: Goods returned to supplier ₹2,000 — entry?

C. Ledger (20 Questions)

Question 46: From the following entries, prepare Cash A/c and Capital A/c:

- (a) Started business with ₹80,000 cash
- (b) Purchased goods for cash ₹10,000
- (c) Paid rent ₹1,000

Question 47: From journal entries, post to ledger:

- (a) Purchased goods on credit ₹15,000 from Ravi
- (b) Paid ₹10,000 to Ravi

Question 48: Prepare Rent A/c and Wages A/c from given journal:

Paid rent ₹2,000, Paid wages ₹3,000.

Question 49: Prepare Discount Allowed A/c and Discount Received A/c from given transactions.

Question 50: Post the following to ledger:

- (a) Sold goods ₹5,000 to Ramesh
- (b) Received ₹4,800 from Ramesh, discount ₹200

Question 51: From journal entries, prepare Sales A/c and Debtors A/c.

Question 52: Prepare Purchases A/c and Creditors A/c.

Question 53: Prepare Furniture A/c showing depreciation.

Question 54: Prepare Commission A/c with three transactions: received, outstanding, and advance.

Question 55: From journal, post and balance all accounts.

Question 56: Prepare Ledger balances from 10 transactions.

Question 57: Show balancing of Rent A/c and Cash A/c.

Question 58: Post to ledger: Paid wages ₹2,000; Received interest ₹500.

Question 59: Prepare ledger of Capital and Drawings from 5 entries.

Question 60: Prepare Trial Balance using given ledger balances.

Question 61: Post entries from journal to Sales and Purchases accounts.

Question 62: Open Bank A/c and Cash A/c; post 6 entries and balance.

Question 63: Prepare ledger of Debtors (Sohan, Mohan, Rohan).

Question 64: Record and balance Accounts of Rent, Salary, and Wages.

Question 65: Prepare all personal accounts from given journal entries.

D. Cash Book (Single & Double Column) (20 Questions)

Question 66: Prepare a single column cash book from:

Jan 1 Cash ₹5,000; Jan 2 Purchased goods ₹2,000; Jan 4 Received ₹3,000; Jan 10 Paid salary ₹500.

Question 67: Record 5 transactions and balance cash book.

Question 68: Prepare a cash book from given cash receipts/payments.

Question 69: Show contra entry for deposit of ₹2,000 into bank.

Question 70: Enter in double-column cash book:

(a) Cash ₹10,000

(b) Received ₹5,000 from Sita (2% discount)

(c) Paid ₹4,000 to Ramesh (1% discount)

Question 71: Prepare double column cash book including one contra entry.

Question 72: Enter the following:

(a) Opening cash ₹15,000

(b) Deposited ₹5,000 into bank

(c) Withdrawn ₹2,000 for office use

(d) Paid rent ₹1,000.

Question 73: Show balancing of cash and bank columns.

Question 74: Prepare cash book showing discount totals.

Question 75: Prepare cash book with 10 given receipts and payments.

Question 76: Prepare double column cash book for 7 transactions involving discount.

Question 77: Record:

Received from Rohan ₹4,000 (2% discount), Paid to Sohan ₹3,000 (3% discount).

Question 78: Prepare a petty cash book for 10 small expenses.

Question 79: Prepare double-column cash book with bank deposits and withdrawals.

Question 80: Calculate closing cash and bank balance from given data.

Question 81: Record entries for cheques received and issued in double column cash book.

Question 82: Prepare cash book where cheque deposited same day.

Question 83: Prepare cash book for one week's transactions (teacher assigns numbers).

Question 84: Find total receipts, total payments, and closing balance.

Question 85: Show cash book with discount and contra entry.

E. Trial Balance (15 Questions)

Question 86: From given balances:

Capital ₹1,00,000, Cash ₹20,000, Purchases ₹40,000, Sales ₹70,000, Rent ₹2,000, Debtors ₹10,000, Creditors ₹8,000 — Prepare trial balance.

Question 87: Prepare trial balance from 10 account balances.

Question 88: Prepare trial balance by totals method.

Question 89: Prepare trial balance by balances method.

Question 90: Identify which accounts have debit or credit balances from given list.

Question 91: From ledger balances prepare trial balance and check arithmetical accuracy.

Question 92: Trial balance totals ₹1,50,000 (Dr) and ₹1,48,000 (Cr). Find difference and name account created.

Question 93: Arrange random account balances into correct trial balance format.

Question 94: Find missing figure: Total assets ₹2,00,000; Total liabilities ₹1,40,000; Capital = ?

Question 95: Given: Sales ₹1,20,000; Purchases ₹80,000; Rent ₹5,000; Capital ₹60,000; Cash ₹15,000. Prepare trial balance.

Question 96: List accounts showing debit balances and credit balances separately.

Question 97: Complete trial balance by inserting missing totals.

Question 98: Trial balance does not tally — identify and correct error.

Question 99: Prepare trial balance from 15 given accounts (teacher may assign data).

Question 100: Show trial balance for a sole proprietor after posting and balancing ledgers.

Evolution and Fundamentals of Business (6 Questions)

1. Case: Rohan started a business of organic farming products. He buys seeds, grows crops, and sells them to local shops. He also donates part of his produce to NGOs.

Question:

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Question:

(a) What type of business activity is this?

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6. Case: "EcoBags Pvt. Ltd." focuses not only on profit but also on reducing plastic waste.

Question:

- (a) Which business objective is the company fulfilling besides earning profit?
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2. Forms of Business Organisation (7 Questions)

7. Case: Raj and Neha started a garment business. They share profits and losses equally and have unlimited liability.

Question:

- (a) Identify the form of business organisation.
- (b) Mention one feature of this form.

8. Case: A group of 10 people form an association to provide credit to its members at low interest rates.

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12. Case: Five partners of “Bright Minds Coaching” disagree on profit sharing and face dissolution.

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(b) Mention one cause of dissolution in such a business.

13. Case: “Rural Cooperative Dairy” is jointly owned by milk producers who share profits.

Question:

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3. Private, Public, and Global Enterprises (6 Questions)

14. Case: “Bharat Electronics Ltd.” is owned and managed by the government but also invites public investment.

Question:

(a) Identify the form of public enterprise.

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15. Case: “Indian Railways” is fully owned and controlled by the Government of India.

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16. Case: “Tata Motors” partners with “Jaguar Land Rover” of the UK to produce cars.

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9. International Business (5 Questions)

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Question:

- (a) Identify the form of business organisation.
- (b) Mention one feature of international business.

47. Case: India exports spices and imports crude oil.

Question:

- (a) Identify two types of international business activities.
- (b) Mention one benefit of foreign trade.

48. Case: A country imposes high import duties to protect local industries.

Question:

- (a) Identify the trade restriction used.
- (b) Mention one reason for such policy.

49. Case: “Nike” franchises its brand to local companies in different countries.

Question:

- (a) What mode of entry into international business is this?
- (b) Mention one advantage of this method.

50. Case: “Infosys” provides software services to companies in Europe.

Question:

- (a) Identify the type of international business.
- (b) Mention one benefit to the Indian economy.

BUSINESS STUDIES

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9. International Business (5 Questions)

46. Case: "Apple Inc." designs iPhones in the USA, manufactures in China, and sells globally.

Question:

- (a) Identify the form of business organisation.
- (b) Mention one feature of international business.

47. Case: India exports spices and imports crude oil.

Question:

- (a) Identify two types of international business activities.
- (b) Mention one benefit of foreign trade.

48. Case: A country imposes high import duties to protect local industries.

Question:

- (a) Identify the trade restriction used.
- (b) Mention one reason for such policy.

49. Case: "Nike" franchises its brand to local companies in different countries.

Question:

- (a) What mode of entry into international business is this?
- (b) Mention one advantage of this method.

50. Case: "Infosys" provides software services to companies in Europe.

Question:

- (a) Identify the type of international business.
- (b) Mention one benefit to the Indian economy.

**For any query please connect Mr. Saurabh Thakur
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