**Sample Paper – 2026-27**
**Accountancy**
**Class – XI**

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

**General Instructions**

1. Question Paper is divided into two parts. Part – A (56 Marks) and Part – B (24 Marks)
2. Both parts are compulsory.
3. All parts of the question should be attempted at one place.
4. Write down the question number clearly before attempting the question.
5. 25% of the marks allotted to the question would be deducted for not using correct format, narrations and working notes.
6. Nothing should be written on the Question paper.
7. Scheme of choice
   i. 1 Mark – 7 questions (2 from unit 1, 4 from unit 2 and 1 from unit 3)
   ii. 3 Marks – 2 questions (1 from unit 1 and 1 from unit 2)
   iii. 4 Marks – 1 question (1 from unit 2)
   iv. 6 Marks – 2 questions (1 from unit 2 and 1 from unit 3)

| Q.No. | PART – A | Marks |
|---|---|---|
| 1 | Due to which of the following, 'Contingent liabilities' are shown in the Balance Sheet:<br>(a) Dual Aspect Concept<br>(b) Convention of Full Disclosure<br>(c) Convention of Materiality<br>(d) Going Concern Concept | 1 |
| 2 | At the time of good sold Output CGST/SGST/IGST account is ........ because it is……………<br>(a) Credited, Revenue/income<br>(b) Debited, Asset<br>(c) Credited, Accrued Income<br>(d) Credited, Liability | 1 |
| 3 | Which of the following is not a limitation of accounting?<br>(a) Affected by window dressing<br>(b) Based on historical cost<br>(c) Omission of qualitative information<br>(d) Records transactions in money terms | 1 |
| 4 A | Use of common unit of measurement and common format of reporting promotes;<br>(a) Comparability<br>(b) Understandability<br>(c) Relevance<br>(d) Reliability | 1 |
| | **Or** | |
| 4 B | The primary qualities that make accounting information useful for decision-making are:<br>(a) Relevance and free from bias<br>(b) Reliability and comparability<br>(c) Comparability and consistency<br>(d) Relevance and Consistency | 1 |
| 5 A | Ram and Sons earned ₹ 25,00,000 from the services provided during the year ending 31/3/26. Out of this, he received ₹ 22,50,000 during the year. He incurred expenses ₹ 12,50,000 out of which ₹ 1,00,000 is still outstanding at the end of the year. Additionally, they also received income of ₹ 50,000 related to the year ended 31/3/2025 and also paid ₹ 25,000 expenses for the year ended 31/3/25 in the current year (31/3/26). Profit on the Cash basis of accounting will be: | 1 |

| | | |
|---|---|---|
| | (a) ₹ 11,25,000<br>(b) ₹ 12,50,000<br>(c) ₹ 13,50,000<br>(d) ₹ 10,00,000 | |
| | **Or** | |
| 5 B | Ram and Sons earned ₹ 25,00,000 from the services provided during the year ending 31/3/26. Out of this, he received ₹ 22,50,000 during the year. He incurred expenses ₹ 12,50,000 out of which ₹ 1,00,000 is still outstanding at the end of the year. Additionally, they also received income of ₹ 50,000 related to the year ended 31/3/2025 and also paid ₹ 25,000 expenses for the year ended 31/3/25 in the current year (31/3/26). Profit on the Accrual basis of accounting will be:<br>(a) ₹ 22,50,000<br>(b) ₹ 12,50,000<br>(c) ₹ 10,00,000<br>(d) ₹ 11,00,000 | 1 |
| 6 | Objective of preparing Trial Balance is:<br>(a) To ascertain the Profit/Loss of the business<br>(b) To ascertain the financial position of the business<br>(c) To ascertain the accuracy of the accounts<br>(d) To ascertain the arithmetic accuracy of the accounts | 1 |
| 7 | M/s Gupta Traders purchased goods worth ₹ 80,000 from M/s Sharma & Co. The supplier allowed 10% Trade Discount. Payment was made immediately, and the supplier also allowed 2% Cash Discount on the amount payable after trade discount.<br>What amount will Gupta Traders actually pay?<br>(a) ₹ 72,000<br>(b) ₹ 70,560<br>(c) ₹ 70,000<br>(d) ₹ 71,200 | 1 |
| 8 | When goods are lost by fire then 'Loss of Goods by Fire Account' is debited with<br>(a) Cost of goods sold.<br>(b) Cost of goods sold plus Gross Profit.<br>(c) Cost of goods sold less Gross Profit.<br>(d) Cost of goods purchased. | 1 |
| 9 | Find the correct statement:<br>(a) Credit the increase in assets<br>(b) Credit the increase in expenses<br>(c) Debit the increase in revenue<br>(d) Credit the increase in capital | 1 |
| 10 | A Pass Book is a copy of<br>(a) A customer's account in the bank's books<br>(b) Cash Book relating to bank column<br>(c) Cash Book relating to cash column<br>(d) Firm's receipts and payments | 1 |
| 11 | Which of the following is both a book of Journal and Ledger?<br>(a) Cash Book<br>(b) General Journal<br>(c) Purchases Journal<br>(d) Sales Journal | 1 |

12 A

Match the following: (1)

| Column 1 | Column 2 |
|---|---|
| 1. Cash memo<br>2. Debit voucher<br>3. Debit note<br>4. Pay-In slip | W. Prepared when cash is paid<br>X. Purchaser of goods makes this when he has been overcharged<br>Y. Used to deposit cash or cheques in bank<br>Z. Prepared by the seller at time of cash sales |

Options:

(a) 1Z, 2W, 3X, 4Y
(b) 1X, 2Y, 3W, 4Z
(c) 1W, 2X, 3Y, 4Z
(d) 1Z, 2Y, 3X, 4W

**Or**

12 B

Ajeet has returned goods worth ₹ 11,000 to Vikas. Which document is to be prepared by Vikas? (1)

(a) Invoice
(b) Debit note
(c) Credit note
(d) Credit voucher

13 A

Assertion (A): Net profits are deflated when Secret Reserves are created. (1)
Reason (R): Providing excessive depreciation on fixed assets will decrease Net Profits.

Which of the following is correct?

(a) Both (A) and (R) are true and (R) is the correct explanation of (A)
(b) Both(A) and (R) are true but (R) is not the correct explanation of (A).
(c) (A) is true, but (R) is false.
(d) Both (A)and (R) are false.

**Or**

13 B

Assertion (A): Creation of provision is necessary as per GAAP. (1)
Reason (R): A provision is an appropriation of profit.

Which of the following is correct?

(a) Both (A) and (R) are true and (R) is the correct explanation of (A)
(b) Both(A) and (R) are true but (R) is not the correct explanation of (A).
(c) (A) is true, but (R) is false.
(d) Both (A)and (R) are false.

14 A

From the following Ledger, identify the correct Journal Entry (1)

Dr. Interest on Investment A/c Cr.

| Particulars | | ₹ | Particulars | ₹ |
|---|---|---|---|---|
| | | | By Cash A/c | xxxx |
| | | | By Accrued Interest A/c | xxxx |
| | | xxxx | | xxxx |

Options:

(a)

| | | | |
|---|---|---|---|
| Cash A/c | ...Dr. | xxxx | |
| Accrued interest A/c | ...Dr. | xxxx | |
| To Interest on investment A/c | | | xxxx |

(b)

| | | | |
|---|---|---|---|
| Cash A/c | ...Dr. | xxxx | |
| To Interest received A/c | | | xxxx |

(c)

| | | | |
|---|---|---|---|
| Accrued interest A/c | ...Dr. | xxxx | |
| To Interest received A/c | | | xxxx |

(d)

| | | | |
|---|---|---|---|
| Interest received A/c | ...Dr. | xxxx | |
| To Cash A/c | | | xxxx |
| To Accrued interest A/c | | | xxxx |

**Or**

14 B Which of the following is the correct sequence for recording a cash sale? — 1

(a) Cash Memo → Cash Book → Ledger → Trial Balance
(b) Cash Memo → Ledger → Cash Book → Trial Balance
(c) Cash Book → Cash Memo → Ledger → Trial Balance
(d) Cash Memo → Trial Balance → Cash Book → Ledger

15 A Which of the following is/are not 'Errors of Principle'? — 1

1. Purchase of furniture ₹ 15,000 was debited to Purchases a/c
2. Rent paid to Landlord ₹ 5,000 was posted to his personal a/c
3. Repair expenses ₹ 10,000 spent on overhauling of a second-hand machinery purchased was debited to machinery a/c
4. ₹ 10,000 received from Amit was credited to Sumit's a/c

Choose the correct option from the following:

(a) 4 only
(b) 2 and 3
(c) 3 and 4
(d) 2 and 4

**Or**

15 B Which of the following are not 'Error of Commission'? — 1

1. Goods purchased from Rohan for ₹ 15,000 on credit was recorded in purchase book as ₹ 5,000
2. Received ₹ 1,000 from a debtor Rajat whose a/c was written off as bad previously was credited to his a/c as ₹ 100
3. Goods of Selling Price ₹ 1,000 (Costing ₹ 800) were returned by customer and were taken in stock but not recorded in the books of accounts.
4. Cartage paid ₹ 1,000 on newly purchased furniture was debited to cartage a/c

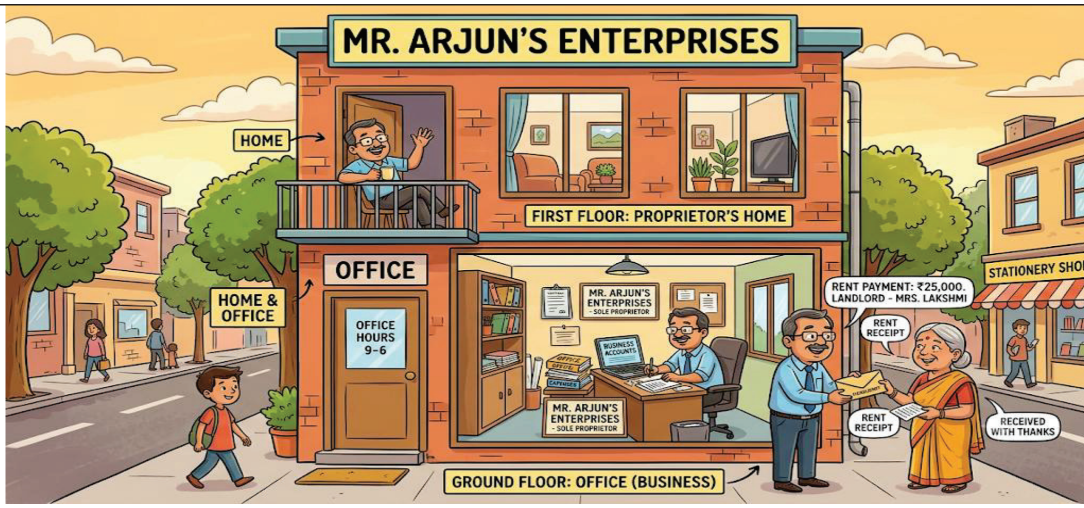
Choose the correct option from the following:

(a) 1 and 2
(b) 3 and 4
(c) 2 and 3
(d) 1 and 4

**From the following Case study answer the 16$^{th}$ Question (Both options are related to this case study)**

Mr. Srinivas started business for buying and selling of stationery with ₹ 5,00,000 as initial investment, of which he paid ₹ 1,00,000 for furniture and ₹ 2,00,000 for buying stationery items. He employed a sales person and a clerk. At the end of the month, he paid ₹ 5,000 as their salaries. Out of the stationery bought, he sold some stationery for ₹ 1,50,000 for cash and some other stationery for ₹ 1,00,000 on credit basis to Rahul. Subsequently he bought stationery items of ₹ 1,50,000 from Rounav. In the first week of the next month there was a fire accident and he lost ₹ 30,000 worth of stationery. A part of the furniture which cost ₹ 40,000 was sold for ₹ 45,000.

| | | |
|---|---|---|
| | | |
| 16 A | From the above case study calculate the amount of the following<br>1. Fixed assets<br>2. Purchases<br>3. Name of Creditor and the amount payable | 3 |
| | **Or** | |
| 16 B | From the above case study calculate the amount of the following<br>1. Gain<br>2. Name of Debtor and the amount receivable<br>3. Expenses (excluding purchases) and Losses | 3 |
| 17 A | On 30th June 2026, the Bank column of the Cash book of Shri Mahavir Prasad had a credit balance of ₹ 10,000, whereas his Pass Book is having a different balance. The accountant is worried and desirous of matching the balances of the two books. On comparing the two books, he noticed the following discrepancies:<br>1. Mr. Prasad paid into bank three cheques amounting to ₹ 6,000 on 24th June 2026, out of which it was found that ₹ 3,200 have been credited in the Pass book on 5th July 2026.<br>2. There is a debit of ₹ 100 in respect of bank charges and a credit of ₹ 460 for dividend on securities in the pass book only.<br>Prepare a Bank Reconciliation Statement as on 30th June 2026 | 3 |
| | **Or** | |
| 17 B | On 31st March 2026, the bank statement of Mr. Raghav showed a balance of ₹ 25,000 Credit, which is not matching with the bank balance shown by the cash book. On comparing the two books, following discrepancies were noticed:<br>1. Out of total cheques amounting to ₹ 16,000 deposited, cheques amounting to ₹ 9,000 were credited in the month of March, cheques amounting to ₹ 3,000 were credited in April and rest of the cheques have remained unrealized.<br>2. He also noticed that ₹ 1,000 was wrongly credited in the bank statement.<br>Prepare a Bank Reconciliation Statement as on 31st March 2026 | 3 |
| 18 | Prepare '**Accounting Equation'** from the following transactions in the books of Riya<br>A. The following balances appeared in the books of Riya<br>i. Cash ₹ 1,00,000<br>ii. Goods ₹ 5,00,000<br>iii. Machine ₹ 2,00,000<br>iv. Loan from SBI ₹ 3,00,000<br>B. Sold goods to Hiten on credit costing ₹ 80,000 at a profit of 20% on 'Selling price'<br>C. Paid ₹ 50,000 to SBI against Loan (Principal amount of loan) and ₹ 10,000 for interest on the loan from SBI | 3 |
| 19 | Prepare a Trial Balance from the following information provided by Anirudh traders<br>1. Capital ₹ 5,00,000<br>2. Plant and machinery ₹ 6,50,000<br>3. Furniture ₹ 1,40,000<br>4. Cash in hand ₹ 50,000<br>5. Bank overdraft ₹ 39,000<br>6. Purchases ₹ 11,15,000<br>7. Discount allowed ₹ 2,000<br>8. Sales ₹ 17,41,000<br>9. Customers ₹ 4,82,000<br>10. Suppliers ₹ 2,65,000<br>11. Return inwards ₹ 3,000<br>12. Rent ₹ 1,03,000 | 3 |

| | | |
|---|---|---|
| 20 | The following balances appear in the books of Sanraj and Sons as on 1st April, 2026:<br>Machinery Account ₹ 5,00,000<br>Provision for Depreciation Account ₹ 2,25,000<br>On 1st July 2026, the above Machinery was sold at a loss of ₹ 20,000.<br>Pass journal entries on July 1st, 2026 assuming that the accounts are closed on 31st March each year and depreciation was charged @10% p.a. by Fixed Instalment method. | 3 |
| 21 | <br>Identify and explain the two accounting assumptions/principles/concepts/conventions depicted in the above picture | 4 |
| 22 A | The Trial Balance of Mr. Sahil did not agree and showing ₹ 9,000 excess credit. The following errors were discovered:<br>1. Credit sales of goods to Rajesh ₹ 3,600 was passed through Purchase Book<br>2. Parul was paid cash ₹ 2,800 but Paras was debited by ₹ 3,800<br>3. Purchase return to Reena ₹ 10,000 was not posted to her a/c<br>Pass necessary 'Rectification' entries and prepare 'Suspense' a/c | 4 |
| | **Or** | |
| 22 B | The Trial Balance of Mr. Tushar did not agree and showing ₹ 7,300 excess credit. The following errors were discovered:<br>1. Goods returned to Hari ₹ 600 has been passed through 'Return Inward' Book<br>2. The total of Sales Book ₹ 89,000 was posted to Sales a/c as ₹ 99,000<br>3. Received ₹ 3,000 from Mohit was credited to Sohit by ₹ 300<br>Pass necessary 'Rectification' entries and prepare 'Suspense' a/c | 4 |
| 23 | Pass necessary Journal entries in the books of Mohan, Jaipur (Rajasthan) assuming CGST & SGST @9% each and IGST @18%.<br>1. Sold goods to Ravi (Jaipur) list price ₹80,000 less 25% trade discount.<br>2. Purchased goods from Anil (Delhi) list price ₹60,000 less 20% trade discount.<br>3. Placed an order with R.K. Traders for goods worth ₹50,000 at 15% trade discount.<br>4. Received ₹8,000 dividend directly credited by bank.<br>5. Paid telephone expenses ₹8,260 (including GST) by cheque.<br>6. Paid LIC premium of proprietor ₹15,000. | 6 |
| 24 | On April 1, 2024 AB Enterprises has a balance of machinery ₹ 8,00,000 in its books of account.<br>On 1st July,2024, $\frac{1}{3}$rd part of the machinery which was purchased on Oct. 1,2022 for ₹ 6,00,000 having obsolete and was sold for ₹ 1,20,000.<br>On 1st October, 2025, new machinery was purchased for ₹ 1,26,000.<br>Prepare 'Machinery' a/c for the accounting year 2024-25 and 2025-26 assuming that the accounts are closed on 31st March each year and depreciation was charged @10% p.a. by Written Down Value method. | 6 |

| | | |
|---|---|---|
| 25 A | M/s Royal traders started business on $1^{st}$ April, 2026. From the following transactions, prepare Cash book, Sales Book, Sales a/c and Sunil & Sons a/c (Journal Proper is not required)<br>$1^{st}$ April — Balance of Cash ₹ 30,000 and Bank (Cr.) ₹ 12,000<br>$2^{nd}$ April — Sales for Cash ₹ 40,000<br>$6^{th}$ April — Sold Goods to Sunil & Sons for ₹ 3,200 on credit<br>$9^{th}$ April — Received cash from Sunil & Sons after a discount of ₹ 100 in full settlement<br>$10^{th}$ April — Deposited into Bank, balance of cash in excess of ₹ 25,000 | 6 |
| | **Or** | |
| 25 B | M/s Imperial traders stated business on $1^{st}$ April, 2026. From the following transactions, prepare Cash Book, Purchase Book, Purchase a/c and Shalini's a/c (Journal Proper is not required)<br>$1^{st}$ April — Balance of Cash ₹ 30,000 and Bank (Cr.) ₹ 12,000<br>$2^{nd}$ April — Purchased goods on credit from Shalini ₹ 16,000<br>$6^{th}$ April — Purchased goods for cash ₹ 10,000<br>$9^{th}$ April — Paid to Shalini after receiving a cash discount of 2% in full settlement<br>$10^{th}$ April — Deposited in Bank, balance of cash in excess of ₹ 1,500 | 6 |
| | **Part - B** | |
| 26 | Which of the following is NOT a 'Revenue Receipt'?<br>(a) Collection from debtors<br>(b) Commission and fees received for services rendered<br>(c) Amount received by the way of Loan<br>(d) Cash sales | 1 |
| 27 | Read the following statements: Assertion (A) and Reason (R). Choose the correct alternative among those given below:<br>Assertion (A): Profit and Loss Account is prepared according to accrual basis of accounting.<br>Reason (R): Profit and Loss Account is prepared at a particular date and not for a particular period.<br>Alternatives:<br>(a) Both Assertion (A) and Reason (R) are True and Reason (R) is the correct explanation of Assertion (A).<br>(b) Both Assertion (A) and Reason (R) are True and Reason (R) is not the correct explanation of Assertion (A).<br>(c) Assertion (A) is True but Reason (R) is False.<br>(d) Assertion (A) is False but Reason (R) is True. | 1 |
| 28 | Read the following statements and choose the correct alternative among those given below:<br>Statement 1: Financial Statements provide valuable accounting information to a number of users.<br>Statement 2: Financial Statements give information about financial performance and financial position of the business.<br>Alternatives:<br>(a) Both the Statements are true.<br>(b) Both the Statements are false.<br>(c) Statement 1 is true and Statement 2 is false.<br>(d) Statement 2 is true and Statement 1 is false. | 1 |
| 29 | Differentiate between Double entry system and Single entry system on the basis of 'Reliability' | 1 |
| 30 A | Which of the following is not a feature of Single entry system<br>(a) Lacks uniformity<br>(b) Suitable for large business enterprises<br>(c) Cash book is maintained<br>(d) Only personal accounts are maintained | 1 |

| | | |
|---|---|---|
| | **Or** | |
| 30 B | Read the following statements: Assertion (A) and Reason (R). Choose the correct alternative among those given below:<br>Assertion (A): Single Entry System is an incomplete system of accounting because all financial transactions are not recorded according to the principles of the Double Entry System.<br>Reason (R): Under the Single Entry System, only personal accounts are generally maintained, while real and nominal accounts are either partially maintained or not maintained at all.<br><br>Alternatives:<br>(a) Both Assertion (A) and Reason (R) are True and Reason (R) is the correct explanation of Assertion (A).<br>(b) Both Assertion (A) and Reason (R) are True and Reason (R) is not the correct explanation of Assertion (A).<br>(c) Assertion (A) is True but Reason (R) is False.<br>(d) Assertion (A) is False but Reason (R) is True. | 1 |
| 31 | From the following extract of Trial Balance as on 31st March, 2026, pass necessary adjustment entry, show the relevant extract from the Profit and Loss Account and the Balance Sheet.<br><br><table><tr><th>Particulars</th><th>Dr. (₹)</th><th>Cr. (₹)</th></tr><tr><td>10% Fixed Deposits {Placed on 1st January, 2026}</td><td>20,000</td><td></td></tr><tr><td>Interest on Fixed Deposits</td><td></td><td>300</td></tr></table> | 3 |
| 32 | Calculate Closing Stock from the following details:<br><table><tr><th>Particulars</th><th>Amt. (₹)</th><th>Particulars</th><th>Amt. (₹)</th></tr><tr><td>Opening Stock</td><td>20,000</td><td>Cash Sales</td><td>60,000</td></tr><tr><td>Purchases</td><td>60,000</td><td>Credit Sales</td><td>40,000</td></tr><tr><td>Wages</td><td>5,000</td><td></td><td></td></tr><tr><td>Carriage inwards</td><td>5,000</td><td></td><td></td></tr><tr><td>Carriage outwards</td><td>3,500</td><td></td><td></td></tr><tr><td>Depreciation on machinery</td><td>10,000</td><td></td><td></td></tr></table>Rate of Gross Profit on Cost is $33\frac{1}{3}$%. | 4 |
| 33 | On 1st April, 2025, Vidit started a business with ₹ 40,000 as his capital. On 31st March, 2026, his position was as follows:<br><table><tr><th>Particulars</th><th>Amt. (₹)</th></tr><tr><td>Creditors</td><td>30,000</td></tr><tr><td>Bills Payable</td><td>10,000</td></tr><tr><td>Bank</td><td>10,000</td></tr><tr><td>Debtors</td><td>50,000</td></tr><tr><td>Stock</td><td>40,000</td></tr><tr><td>Plant</td><td>68,000</td></tr><tr><td>Furniture</td><td>12,000</td></tr></table>During the year 2025-26, Vidit withdrew ₹ 24,000. On 1st October, 2025, he introduced further capital amounting to ₹ 30,000. You are required to ascertain Profit or Loss made by him during the year 2025-26.<br>Adjustments:<br>(a) Plant is to be depreciated at 10%.<br>(b) A Provision of 5% is to be made against debtors.<br>Also prepare the Statement of Affairs as on 31st March, 2026. | 6 |
| 34 A | From the following Trial Balance of Vrishti, prepare Trading Account and Profit and Loss Account for the year ending 31st March, 2026.<br><table><tr><th>Particulars</th><th>Dr. (₹)</th><th>Cr. (₹)</th></tr><tr><td>Capital</td><td></td><td>72,000</td></tr><tr><td>Drawings</td><td>8,400</td><td></td></tr></table> | |

| | | |
|---|---|---|
| Printing Charges | 1,000 | |
| Machinery | 20,000 | |
| Purchases | 55,000 | |
| Sales | | 96,000 |
| Salaries | 9,300 | |
| Advertising | 2,500 | |
| Bills Receivable | 1,900 | |
| Bills Payable | | 2,700 |
| Stock {01.04.2025) | 24,000 | |
| Bank Loan | | 7,300 |
| Rent | 3,000 | |
| Building | 25,000 | |
| Wages (Including Wages of ₹ 2,000 paid for installation of machinery) | 6,500 | |
| Sundry Debtors | 30,000 | |
| Sundry Creditors | | 12,000 |
| Insurance Premium | 1,400 | |
| Furniture | 2,000 | |
| | **1,90,000** | **1,90,000** |

Adjustments:
(i) Value of Closing Stock ₹ 27,500 on 31st March, 2026. 6
(ii) Salaries outstanding ₹ 1,500.
(iii) Insurance Premium Prepaid ₹ 300.
(iv) Depreciate Machinery to 90% and Building by 2%.
(v) Write off further Bad Debts amounting to ₹ 1,500.

**Or**

34 B Following is the Trial Balance of Anshuman as on 31st March, 2026:

| Particulars | Dr. (₹) | Cr. (₹) |
|---|---|---|
| Wages | 7,000 | |
| Capital | | 40,000 |
| Building | 30,000 | |
| Furniture | 5,000 | |
| Computer | 4,000 | |
| Returns Inward and Outward | 2,000 | 1,000 |
| Opening Stock | 10,000 | |
| Purchases and Sales | 36,000 | 60,000 |
| Bad Debts | 400 | |
| Carriage | 2,000 | |
| Repairs | 1,500 | |
| 10% Bank Loan | | 6,000 |
| Interest on Bank Loan | 300 | |
| Commission | | 2,300 |
| Insurance and Taxes | 2,400 | |
| Computer Expenses | 2,600 | |
| Salaries | 6,600 | |
| Cash in Hand | 1,800 | |
| Debtors and Creditors | 12,200 | 14,500 |
| | **1,23,800** | **1,23,800** |

You are required to Prepare the Profit and Loss account and Balance Sheet for the year ending 31st March, 2026 taking into account the following adjustments:
(i) Closing stock on 31st March, 2026 was valued at ₹ 14,200. 6
(ii) Salaries have been paid for 11 months.
(iii) Commission included ₹ 200 being commission received in advance.
(iv) Write off ₹ 200 as further bad debts and maintain a bad debts provision at 5% on debtors.
(v) Depreciate Furniture by 5% and Computer to 90%.
(vi) Gross Profit ₹ 18,200
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