

Bihar Board Class 10, 2026 Commerce Question Paper

Time Allowed :3 Hours	Maximum Marks :100	Total questions :24
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General Instructions

Read the following instructions very carefully and strictly follow them:

1. The paper is divided into two sections – Section A (Compulsory) and Section B (Elective).
2. Section A is compulsory for all candidates and generally includes objective-type questions, short answer questions, and long answer questions from the prescribed syllabus.
3. In Section A, candidates are required to answer all questions. The questions will cover topics from ancient, medieval, and modern history as prescribed by the syllabus.
4. Section B consists of elective questions. Candidates are required to attempt questions from the chosen topic according to the provided options.
5. The questions in Section A will be in the form of multiple-choice, short answer, and essay-type questions.
6. Answers to all questions must be written in neat and legible handwriting. Candidates must adhere strictly to the word limit mentioned in the questions.
7. Use of unfair means or electronic devices during the examination is strictly prohibited.
8. Candidates must ensure that they write their answers in the correct format, following the instructions given for each section.

1. The trade between India and Russia is called

- (A) Home trade
 - (B) Foreign trade
 - (C) Local trade
 - (D) Inter-state trade
-

2. Book-Keeping means -

- (A) Keeping Books
 - (B) Writing Commercial letters
 - (C) Recording of business transactions in the books
 - (D) All of these
-

3. The trade between India and Russia is called

- (A) Home trade
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-

4. The functions of a commercial bank include(s)

- (A) Accepting deposits
 - (B) Granting of loans
 - (C) Locker facility
 - (D) All of these
-

5. Book-Keeping means -

- (A) Keeping Books
- (B) Writing Commercial letters
- (C) Recording of business transactions in the books
- (D) All of these

6. Accounting works starts

- (A) Where Book-Keeping works begins.
- (B) Where Book-Keeping works ends.
- (C) Where Books are not maintained at all.
- (D) None of these

7. Who among the following is an internal user of accounting information?

- (A) Creditor
- (B) Manager
- (C) Lenders
- (D) Public

8. The term fixed assets include

- (A) Closing Stock
- (B) Debtors
- (C) Furniture
- (D) Bills Receivable

9. Intangible Asset is

- (A) Cash
- (B) Goodwill
- (C) Stock
- (D) Land

10. Current liabilities include

- (A) Creditors

- (B) Outstanding expenses
 - (C) Bills Payable
 - (D) All of these
-

11. Maruti Car is

- (A) Current asset
 - (B) Tangible asset
 - (C) Intangible asset
 - (D) None of these
-

12. Any expenditure whose entire benefit is received in one accounting period itself is called

- (A) Current asset
 - (B) Current liability
 - (C) Revenue expenditure
 - (D) Capital expenditure
-

13. Which of the following will be treated as drawings?

- (A) Withdrawing money for payment of salary, to employees
 - (B) Withdrawing money for payment to creditors
 - (C) Withdrawing money from business for private expenses
 - (D) None of these
-

14. Adopting of Accounting standards is mandatory for

- (A) Sole Traders
- (B) Partnership Firms
- (C) Companies
- (D) All of these

15. Which of the following is feature of Double Entry System?

- (A) Double Aspect
- (B) One Aspect
- (C) Two Posting in only one book
- (D) None of these

16. Accounting process is

- (A) Accounting cycle
- (B) Accounting mirror
- (C) Accounting cash
- (D) None of these

17. Voucher is

- (A) Written evidence
- (B) Oral evidence
- (C) Both (A) and (B)
- (D) None of these

18. Which of the following is/are source document(s)?

- (A) Cash Memo
- (B) Invoice
- (C) Pay-in Slip
- (D) All of these

19. Rule of “Debit all expenses and losses and Credit all incomes and gains” applies to

- (A) Personal Accounts

- (B) Real Accounts
 - (C) Nominal Accounts
 - (D) All of these
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20. Purchase of goods from Ravi for cash will be credited to -

- (A) Purchase A/c
 - (B) Ravi's A/c
 - (C) Cash A/c
 - (D) Goods A/c
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21. Goods taken by proprietor for personal use from business is called

- (A) Capital
 - (B) Drawings
 - (C) Asset
 - (D) Liability
-

22. State the main functions of commercial banks.

24. State two advantages of transport.

25. State the main functions of commercial banks.

26. Name different postal services.
