

ARMY PUBLIC SCHOOL MEERUT HOLIDAY HOMEWORK COMMERCE XII 2023-24

1) SUBJECT- MATHEMATICS

- Q1. Let N be the set of natural numbers and R be the relation on N×N defined by (a,b) R (c,d) it + ab=bc for all $a,b,c,d \in N$. Show that R is an equivalence relation.
- Q2. Let R be the relation on N×N defined by (a,b) R (c,d) \Leftrightarrow ad(b+c)= bc(a+d) check whether R is an equivalence relation on N×N.
- Q3. Determine whether the relation R defined on set R of all real numbers as $R = \{(a,b) : a,b \in R \}$ and $a-b+\sqrt{3}$ $\in S$ where S is the set of all irrational numbers is reflexive, symmetric and transitive.
- Q4. Show that the relation R defined on set A of all triangles in a plane as $R = \{(T_1,T_2), T_1 \text{ is similiar to } T_2\}$ is an equivalence relation. Consider three right angled triangles T_1 with sides 3,4,5, T_2 with sides 5,12,13 and T_3 with sides 6,8,10. Which triangles T_1 , T_2 , T_3 are related to each other.
- Q5. Find the number of all one-one functions from set $A=\{1,2,3\}$ to itself.
- Q6. Find the number of all onto function from set $A=\{1,2,3...n\}$ to itself.
- Q7. Simplify $\sin^{-1} \left| \frac{\sin x + \cos x}{2} \right|$
- Q8. Simplify $\cos^{-1} \begin{bmatrix} 3\cos x \\ 5 \end{bmatrix} + 4\sin x \end{bmatrix}$
- Q9. If $\sec^{-1}x = \csc^{-1}y$, sow that $\begin{cases} 1 & + & 1 \\ & + & 1 \end{cases} = 1$
- Q10. Solve $\tan(\cos^{-1}x) = \frac{2}{\sqrt{5}}$

2) SUBJECT - English Core

- 1. Revise the work done in class for UT1
- 2. Prepare the Project as per CBSE guidelines discussed in class.

SUGGESTED TOPICS FOR ENGLISH PROJECT (survey/essay)

- 1. Phobias Among Students (Deep Water)
- 2. Report on a famous person who overcame phobia/disability.(Deep water)
- 3. TIME TRAVEL : A Possibility in future.(Third Level) [Inter Disciplinary]
- 4. Life and challenges of slum children.
- 5. OLD AGE: Challenges and Opportunities (My Mother at sixty-six)
- 6. Changing face of women in 21st century(Aunt Jennifer's Tigers)
- 7. Materialistic Pleasures : A distraction for Youth (Rattrap)
- 8. Healing power of Yoga and Meditation (Keeping Quiet)
- 9. Futility of war (Last Lesson) [Inter Disciplinary]
- 10. Paradise of North-East: Arunachal Pradesh (A Thing of Beauty) [Art-Integrated Project]

3) ACCOUNTANCY (055)

Comprehensive Project

Mr. Rajat Gupta had 1,000 shares of Reliance Industries Ltd. of Rs. 10 each. In March, 2019, he sold his shares @ Rs. 980 each and decided to set up a manufacturing business of room coolers on 1 April, 2019 under the name of M/s. Supreme Cooler. He decided that all transactions should be made through bank and deposited the whole money in Dena Bank. He purchased a running factory of coolers consisting of Factory Land and Building for Rs. 4,00,000, Plant and Machinery Rs. 3,50,000, Furniture Rs. 70,000, Stock Rs. 80,000 but agreed to pay Rs. 9,50,000 as purchase consideration. He later approached his banker for a loan to meet the working capital requirement. Bank advanced loan amounting to Rs. 4,00,000 @ 10% p.a. His transactions for the year ending 31st March 2020, were as follows:

Particulars	Rs.
Total Purchases (Rs. 4,00,000 in Cash)	12,40,000
Total Sales (Rs. 5,25,000 in Cash)	20,50,000
Wages	2,30,000
Carriage	20,500
Power and Lighting	16,500
Salary of Staff and Manager	1,25,000
Postage and Call	5,200
Printing and Stationery	4,800
Advertising	16,700
Received from Debtors	12,11,000
Insurance Premium	12,100
Conveyance	15,200
Paid to Creditors	6,50,000
Drawings during the year @ Rs. 10,000 p.m.	1,20,000
Bank Loan repaid Rs. 1,00,000 on March, 31, 2020.	

Additional informations:

- (i) Closing Stock Rs. 1,10,000
- (ii) Depreciate Land and Building by 5% and Plant and Machinery and Furniture by 10%.
- (iii) Salary Outstanding Rs. 8,000 and wages outstanding Rs. 15,000.
- (iv) Insurance premium prepaid Rs. 1,200.
- (v) Interest on Bank Loan is due.

You are required to:

- (1) Journalize these transactions and post them into ledger accounts.
- (2) Draw Trial Balance
- (3) Prepare Financial statement for the year of 2021-22
- (4) Calculate liquidity and Profitability ratios, Compare with industry standards and comment on the short term solvency and profitability of the firm.



Subject: Accountancy Worksheet No: 1 Class: XII

Chapter: Goodwill: Nature and Valuation

Topic: Goodwill

QNO	Question	Internal Marks
1 to 4	Read the following Case study and answer the question number 1 to 4 on the basis of the same: A and B started partnership firm to manufacture Designer clothes in 1995. They started facing problem in management as A met with an accident and became incapable to do business. So, they decided to sell the business to a production company in Mumbai. For the purpose of selling the business, they decided to calculate the value of goodwill at 2 year's purchase of the average profit of last 4 years which were as follows: Year ending on 31st March, 2014 Rs. 50,000 Profit Year ending on 31st March, 2015 Rs.1,20,000 Profit Year ending on 31st March, 2016 Rs.1,80,000 Profit Year ending on 31st March, 2017 Rs. 70,000 Loss On 1st April, 2016 a Motor bike costing Rs.50,000 was purchased and debited to travelling expenses account, on which depreciation is to be charged @20% p.a. Calculate the value of Goodwill.	
Q.1	The amount of Profits to be taken for the year ending 31st March, 2017 will be: (a) Rs. 1,50,000 (b) Rs. (30,000) (c) Rs. (20,000) (d) Rs. (50,000)	2
Q. 2	The amount of average profits is: (a) Rs. 80,000 (b) Rs. 60,000 (c) Rs. 50,000 (d) Rs. 20,000	2
Q.3.	The amount of Goodwill will be: (a) Rs. 1,50,000 (b) Rs. 1,60,000 (c) Rs. 60,000	2



Class: XII Subject: Accountancy Worksheet No: 1

Chapter: Goodwill: Nature and Valuation

Topic: Goodwill

	(d)Rs. 30,000)					
Q.4.	The amount of Goodwill is calculated in this question by using the formula: (a) Average Profit x Number of year's purchase (b) Weighted average profit x Number of year's purchase. (c) Super Profit x Number of years purchase (d) Any of the above						2
Q.5.	A and B are partners in a business. Balance in Capital and Current Accounts on 31st March, 2019 were: Capital Account Current Account A Rs. 5,00,000 Rs. 80,000 B Rs. 3,50,000 Rs. 20,000(Dr.) Profits of the last 5 consecutive years ending 31st March were: 2015 Rs.60,000; 2016 Loss Rs.40,000; 2017 Rs. 1,30,000; 2018 Rs.2,00,000 and 2019 Rs.2,50,000. General Reserve appeared in the books at Rs.50,000. If the normal rate of return is 10%, find the value of goodwill by Capitalisation of Average Profit Method.					2	
Q.6 to 10	Read the following Case Study and answer questions from 6 to 10. Sumit and Meera are partners running a partnership firm which manufactured CDs. As scooters are no longer in fashion, so they started facing losses and they decided to sell their business to other manufacturers. For this purpose, they decided to calculate the value of Goodwill on the following basis:						
	Year ended Profits (Rs)	31.03. 2015 36,000	31.03. 2016 170000	31.03.20 17 1,90,000	31.03. 2018 2,00,000	31.03. 2019 3,50,000	
	Scrutiny of books of accounts revealed the following: (i) An abnormal loss of Rs. 50,000 was incurred during the year						



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Class: XII Subject: Accountancy Worksheet No: 1

Chapter: Goodwill: Nature and Valuation

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	ended 31st March, 2015. (ii) An abnormal gain of Rs. 30,000 was earned during the year ended 31st March, 2016. (iii) Repair to Car amounted to Rs. 40,000 was wrongly debited to Vehicle A/c on 1st January, 2018. Depreciation was charged on Vehicle @10% p.a. on Straight Line Method. (iv) Closing Stock as on 31st March 2018 was undervalued by Rs. 50,000	
Q.6.	Adjusted Profits for 31.03.2015 will be: (a) Rs. 36,000 (b) Rs. 50,000 (c) Rs. 86,000 (d) Rs. 70,000	2
Q.7.	Adjusted Profits for 31.03.2016 will be: (a) Rs. 1,70,000 (b) Rs. 1,40,000 (c) Rs. 86,000 (d) Rs. (30,000)	2
Q.8.	Adjusted Profits for 31.03.2018 will be: (a) Rs. 2,11,000 (b) Rs. 1,50,000 (c) Rs. 2,00,000 (d) Rs. (30,000)	2
Q.9.	Adjusted Profits for 31.03.2019 will be: (a) Rs. 2,00,000 (b) Rs. 3,04,000 (c) Rs. 2,00,000 (d) Rs. 1,00,000	2
Q.10.	The Value of Goodwill is: (a) Rs. 5,00,000 (b) Rs. 10,00,000 (c) Rs. 4,40,000 (d) Rs. 20,00,000	2

CHAPTER-2 – FUNDAMENTALS OF PARTNERSHIP

Q1. Assertion (A): Partnership firm is a form of organisation where two or more persons carry on some business activity on the basis of agreement among them.

Reason (R): The profit or loss arising from the partnership business is shared by the partners in the agreed ratio.

- (a) Both (A) and (R) are true and (R) is the correct explanation of (A).
- (b) Both (A) and (R) are true and (R) is not the correct explanation of (A).
- (c) (A) is true, but (R) is false
- (d) (A) is false, but (R) is true.
- Q2. Assertion (A): A partnership deed covers all matters relating to mutual relationship among the partners.

Reason (R): But, in the absence of agreement, the following provisions of the Indian Partnership Act, 1932 shall apply for accounting purposes.

- (a) Both (A) and (R) are true and (R) is the correct explanation of (A).
- (b) Both (A) and (R) are true and (R) is not the correct explanation of (A).
- (c) (A) is true, but (R) is false
- (d) (A) is false, but (R) is true.
- Q3. Assertion (A): Drawings is the amount withdrawn in cash or in kind, for personal purposes.

Reason (R): A Drawings Account is opened in the name of each partner and the drawings are debited to this account.

- (a) Both (A) and (R) are true and (R) is the correct explanation of (A).
- (b) Both (A) and (R) are true and (R) is not the correct explanation of (A).
- (c) (A) is true, but (R) is false
- (d) (A) is false, but (R) is true.
- Q4. (i) Current accounts of the partners should be opened when the capitals are Either fixed or fluctuating.
- (ii) Goodwill is the present value of a firm's anticipated excess earnings in future and the efforts had already made in the past.
- (iii) Any partner who investments in the business but does not take active part in the business is Nominal partner.
- (a) (ii) and (iii) are correct
- (b) (i) and (ii) are correct
- (c) (ii) is correct
- (d) (i), (ii) and (iii) are correct.
- Q5. Match the following:

Statement I

1)P&L Appropriation A/c

2) Current A/c

3) Interest on loan

4) Partner Commission

Statement II

a) Fixed Capital

b) Extension of P&L A/c

c) Appropriation of profit

d) Charge against profit.

A) 1-b, 2-a, 3-d, 4-c

B) 1-d, 2-b, 3-a, 4-c

C) 1-a, 2-b, 3-c, 4-d

- D) 1-c. 2-d. 3-c. 4-a.
- Q6. A) Interest on loan is provided on loan amount with respect to the time period.
 - B) Interest on loan is debited to P&L Appropriation A/c.
 - C) Interest on loan is a charge against profit.

Which of the following option is correct?

a) A and C are correct

- b) B and C are correct
- c) B is incorrect and A and C are correct
- d) Only C is correct.
- Q7. A) Profit is after deduction of all charges and appropriation.
 - B) Net profit is after deduction of Appropriation but before any charges.
 - C) Divisible profit is after deducting all charges and appropriation.

Which of the following option is correct?

a) Only C is correct

- b) Both B and C are correct
- c) A, B and C all are correct
- d) A and B are correct.
- Q8. Assertion (A) Rent paid or payable to a partner is a charge against profit.

Reason (R) - Rent paid or payable to the partner is credited to the Profit & Loss A/c.

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

Q9. Match the following:

Statement I

Statement II

1. Assurance of profit

a) Rectifying the past errors

2. Managers Commission

b) Calculated on opening capital

3. Past Adjustment

c) Guarantee of profit

4. Interest capital

d) Debited to Profit & Loss A/c.

A) 1-b, 2-d, 3-c, 4-a

B) 1-d, 2-c, 3-a, 4-b

C) 1-c, 2-b, 3-a, 4-d

- D) 1-c, 2-d, 3-a, 4-b
- Q10. If a partner withdraws Rs.12,000 at the end of each six months in a year for how many months interest on drawings will be calculated?
- a) 5 Months
- b) 6 Months
- c) 3 Months d) 2 Months.



Class: XII Subject: Accountancy Worksheet No: 2

Chapter: Fundamentals Topic: Fundamentals

QNO	Question	Internal Marks
1.	A and B are partners sharing profits and losses in the ratio of 3: 1. Their capitals at the end of the financial year 2016-17 were Rs. 6,00,000 and Rs. 3,00,000. During the year 2016-17, A's drawings were Rs.80,000 and the drawings of B were Rs. 40,000, which had been duly debited to partner's capital accounts. Profit before charging interest on capital for the year was Rs.80,000. The same had also been credited in their profit-sharing ratio. B had brought additional capital of Rs.70,000 on October 1, 2016. Calculate interest on B's Capital @12% p.a. for the year 2016-17. (a) Rs. 34,200 (b) Rs. 35,000 (c) Rs. 35,500 (d) Rs. 34,300	
2.	Sarita and Vandana are partner sharing profits in the ratio of their capital contributed at the time of commencement of the business which were Rs. 4,00,000 and Rs.3,00,000 respectively. The firm started business on April 1, 2018. According to partnership agreement: (i) Every year, in case of profits, Rs. 50,000 or 10% of the profits, whichever is more, will be donated for providing school fees of specially abled children. (ii) Interest on Capital is to be allowed at 12% p.a. and Interest on Drawings is to be charged at 10% p.a. (iii) Sarita and Vandana are to get a monthly salary of Rs. 10,000 and Rs. 15,000 respectively. The profits for the year ended March 31, 2019 before making above adjustments was Rs.6,00,000. The drawings of Sarita and Vandana were Rs.2,00,000 and Rs.2,50,000 respectively. Interest on Drawings	
	amounted to Rs.10,000 for Sarita and Rs.12,500 for Vandana. Amount of Profit transferred to Capital Accounts of Sarita and Vandana will be: (a) Rs. 1,00,000 and Rs. 75,000 respectively (b) Rs. 1,50,000 and Rs. 76,000 respectively (c) Rs. 1,02,000 and Rs, 76,500 respectively	



Class: XII Subject: Accountancy Worksheet No: 2

Chapter: Fundamentals Topic: Fundamentals

	(d)Rs. 1,05,000 and Rs. 78,000 respectively	
3.	A and B are partners sharing profits and losses in the ratio of 2:1 with Capitals of Rs.10,00,000 and Rs.5,00,000 respectively on 1st April 2018. Each partner is entitled to 8% per annum interest on his capital. B is entitled to a salary of Rs.3,500 per month together with the commission of 10% of net profits remaining after deducting interest and capitals and salary and after charging his commission. The profits for the year ended 31st March 2019 prior to calculation of interest on capital but after charging salary of B amounted to Rs.4,50,000. After all adjustments profits will be transferred to Capital A/cs of A and B of: (a) Rs. 2,00,000 and Rs.1,00,000 (b) Rs. 2,50,000 and Rs. 1,50,000 (c) Rs. 3,00,000 and Rs.50,000 (d) None of the above	
4.	X and Y are partners in a firm. Their capitals as on April 1, 2017 were Rs.2,50,000 and Rs. 1,80,000 respectively. They share profits equally. On July 1, 2017 they decided that their capitals should be Rs.2,00,000 each. The necessary adjustments in the capitals were made by withdrawing or introducing cash. According to the partnership deed interest on capital is to be allowed at 8%p.a. X is to get an annual salary of Rs.4,000 and Y is allowed a monthly salary of Rs.800. It was found that Y was regularly with drawing his monthly salary. The manager of the firm is entitled to a commission of 10% of the profits before any adjustment is made according to the partnership deed. Net Profits for the year ended on 31st March, 2018, before charging interest on Capital and Salary, was Rs.80,000. Prepare P & L Appropriation Account, Capital A/c and Current A/cs. After preparation the Current Accounts of A and B will show a balance of: (a) Rs.34,000 and Rs.28,000 (b) Rs.33,900 and Rs. 28,500 (c) Rs.35,000 and Rs. 29,000 (d) None of the above	
5.	A, B, C are partners in a firm having capitals of Rs.60,000; Rs.60,000 and Rs.80,000 respectively. Their Current Account balance were A:	



Class: XII Subject: Accountancy Worksheet No: 2

Chapter: Fundamentals **Topic: Fundamentals**

Rs.10,000; B: Rs.5,000 and C: Rs.2,000(dr). According to the partnership deed 10% of the profit is to be transferred to General Reserve and the partners were entitled to interest on capital @5% p.a. C being working partner was also entitled to a salary of Rs. 12,000 p.a. The profits were to be divided as follows:

- (a) The first Rs.20,000 in proportion of capital
- (b) Next Rs. 30,000 in the ratio of 5: 3: 2
- (c) Remaining profits to be shared equally.

The firm made a profit of Rs. 1,80,000 for the year ended 31st March, 2019 before charging any of the above items.

Profits to be distributed among partners A. B and C after preparation of Profit and Loss Appropriation Account will be:

- (a) Rs. 50,000, Rs. 40,000, Rs. 20,000
- (b)Rs. 51,000, Rs. 45,000, Rs. 44,000
- (c) Rs. 45,000, Rs. 46,000, Rs. 43,000
- (d) None of the above
- 6. A and B are partners with Capital of Rs. 5,00,000 and Rs. 3,00,000 respectively. The profit for the year ended 31st March 2019 was Rs. 3,46,000 before allowing Interest on Partner's Loan. Please consider the following adjustments:
 - Interest on A's Loan of Rs. 1,50,000 to the firm provided on 1st April, 2018.
 - Interest on Capital to be allowed @5% p.a. (ii)
 - (iii) Interest on Drawings @6% p.a. Drawings were A Rs.60,000 and B Rs.40,000
 - (iv) B is to be allowed a commission of 2% on Sales. Sales for the vear were Rs. 30,00,000
 - (v) 10% of divisible profits is to be kept in a Reserve Account.

The amount of Profits which will be transferred to Capital Accounts of Partners will be:

- (a) Rs. 2,16,000
- (b)Rs. 2,15,500
- (c) Rs. 2,16,500
- (d)Rs. 2,16,700
- 7. A and B are partners sharing profits and losses in the ratio of 2: 1. A is a



Class: XII Subject: Accountancy Worksheet No: 2

Chapter: Fundamentals Topic: Fundamentals

	working partner and has contributed Capital of Rs.12,00,000. B is a working partner. The partnership deed provides for Interest on Capital @10% p.a. and salary of Rs. 7,500 p.m. to the working partner. The net profits for the year ended 31st March, 2016 before providing for Interest on Capital and Salary amounted to Rs. 70,000. Profits will be distributed among A and B in the ratio (a) 3: 4 (b) 4: 3 (c) 1: 3 (d) 6:1	
Q. (8 and 9)	X, Y and Z are partners with fixed capital of Rs.1,50,000, Rs. 1,20,000 and Rs.1,00,000 respectively. The balance of Current Accounts on 1st April, 2015 were X Rs.8,000(Cr.), Y Rs.3,000(Cr.), Z Rs.2,000(Dr.). X advanced Rs. 20,000 on October 1, 2015. The partnership deed provided for the following: (a) Interest on Capital at 5% p.a. (b) Interest on drawings at 6% p.a. Each partner drew Rs. 10,000 on October 1, 2015 (c) Rs. 20,000 is to be transferred to a Reserve Account (d) Profit and Loss to be shared in the proportion of 3: 2: 1 upto Rs.60,000 and above Rs. 60,000 equally.	
	Net Profits of the firm for the year ended 31st March 2016 before above adjustments was Rs. 1,15,400. Prepare Profit and Loss Appropriation Account and Partners Capital and Current Account.	
Q.8.	After preparation of P&L Appropriation Account the profits to be transferred to Current Accounts will amount to be: (a) Rs. 72,000 (b) Rs. 73,000 (c) Rs. 75,000 (d) Rs. 77,200	
Q.9.	After preparation of Current Account, the Balances of X, Y and Z will be:	



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Class: XII Subject: Accountancy Worksheet No: 2

Chapter: Fundamentals Topic: Fundamentals

	(a) Rs. 40,934, Rs. 24,433, Rs. 8,433 (b) Rs. 41,000, Rs. 25,000, Rs. 8,500	
	(c) Rs. 43,000, Rs. 25,000, Rs. 6,000 (d) None of the above	
Q.10.	Charu is a partner in a firm. She withdrew the following amounts during the year ended 31st March, 2018: Rs. May 1 20,000 July 31 10,000 Sept 30 30,000 Nov 30 40,000 Jan 1 20,000 March 31 25,000 Interest on Drawings is to be charged @9% p.a. Interest on Drawings will amount to: (a) Rs. 5,000 (b) Rs. 5,200 (c) Rs. 5,250 (d) Rs. 5,225	



Class: XII Subject: Accountancy Worksheet No: 3

Chapter: Goodwill: Nature and Valuation Topic: Super Profit and Capitalisation Method

QNO	Question	Internal Marks
1 to 4	Read the following Case study and answer the question number 1 to 4 on the basis of the same: Ajay and Mohan started partnership firm to manufacture Designer Cloths in 1995. They started facing problem in management as Ajay met with an accident and became incapable to do business. So, they decided to sell the business to a production company in Mumbai. For the purpose of selling the business, they decided to calculate the value of goodwill by considering the following factors:	
	The firm earned net profits during the last seven years as follows: 2009 Rs. 20,000 Profit 2010 Rs. 70,000 Loss 2011 Rs. 40,000 Loss 2012 Rs. 2,50,000 Profit 2013 Rs. 2,70,000 Profit 2014 Rs. 3,00,000 Profit 2015 Rs. 3,20,000 Profit	
	The Capital invested in the firm is Rs. 12,00,000. Normal rate of return in the similar type of business is 10%. Calculate the value of goodwill on the basis of 2.5 years purchase of average super profit earned during the above mentioned seven years.	
Q.1	The amount of average profits comes out to be: (a) Rs. 1,50,000 (b) Rs. 1,00,000 (c) Rs. 2,00,000 (d) Rs. 2,50,000	2
Q. 2	The amount of normal profits is: (a) Rs. 1,50,000 (b) Rs. 1,20,000 (c) Rs. 1,10,000 (d) Rs. 1,30,000	2



Class: XII Subject: Accountancy Worksheet No: 3

Chapter: Goodwill: Nature and Valuation

Topic: Super Profit and Capitalisation Method

Q.3.	The amount of Super Profit is: (a) Rs. 40,000 (b) Rs. 50,000 (c) Rs. 60,000 (d) Rs. 30,000	2
Q.4.	The amount of Goodwill is: (a) Rs. 50,000 (b) Rs. 60,000 (c) Rs. 70,000 (d) Rs. 75,000	2
Q.5.	Sanjay and Kunal were partners in an interior designer firm. Their fixed Capital were Rs. 12,00,000 and Rs. 8,00,000 respectively. There were credit balances in their Current Account of Rs. 8,00,000 and Rs. 10,00,000 respectively. The firm had a balance of Rs. 2,00,000 in General Reserve. The firm did not have any liability. They admitted Peeyush into partnership for 1/4th share in the profits of the firm. The average profits of the firm for the last 5 years were Rs. 10,00,000. Calculate the value of goodwill of the firm by capitalisation of average profits method. The normal rate of return in the business is 10%. (a) Rs. 30,00,000 (b) Rs. 60,00,000 (c) Rs. 80,00,000 (d) Rs. 50,00,000	2
Q.6	Read the following Case Study and answer questions from 6 to 10.	
to 10	Surjit and Mohan are partners running a partnership firm which manufactured scooters. As scooters are no longer in fashion, so they started facing losses and they decided to sell their business to other manufacturers who were making bikes. For this purpose, they decided to calculate the value of Goodwill on the following basis:	
	Average profit of the firm is Rs. 3,00,000. Total tangible assets in the firm are Rs. 28,00,000 and outside liabilities are Rs. 8,00,000. In the same type of business, the normal rate of return is 10% of the Capital employed.	



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Class: XII Subject: Accountancy Worksheet No: 3

Chapter: Goodwill: Nature and Valuation

Topic: Super Profit and Capitalisation Method

	Calculate the value of Goodwill by Capitalisation of Super Profit Method.	
Q.6.	Capital employed in the business if of: (a) Rs. 10,00,000 (b) Rs. 20,00,000 (c) Rs. 30,00,000 (d) Rs. 50,00,000	2
Q.7.	Normal Profits are of: (a) Rs. 1,00,000 (b) Rs. 3,00,000 (c) Rs. 2,50,000 (d) Rs. 2,00,000	2
Q.8.	Super profits are of: (a) Rs. 50,000 (b) Rs. 1,00,000 (c) Rs. 1,50,000 (d) Rs. 2,00,000	2
Q.9.	Formula for calculation of Goodwill by capitalisation of Super Profit is: (a) Super profit x 100 Normal Rate of Return	2
	(b) Average profit x 100 Normal Rate of Return	
	(c) Average Profit x Number of years of Purchase	
	(d) All of the above	
Q.10.	The Value of Goodwill is: (a) Rs. 5,00,000 (b) Rs. 10,00,000	2



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Class: XII Subject: Accountancy Worksheet No: 3

Chapter: Goodwill: Nature and Valuation
Topic: Super Profit and Capitalisation Method

(c) Rs. 15,00,000	
(d)Rs. 20,00,000	



Class: XII Subject: Accountancy Worksheet No: 4

Chapter: Goodwill: Nature and Valuation

Topic: Simple Average Profit & Weighted Average Profit Method

QNO	Question		Internal Marks
1.	REASON: Acc REASON: This Be p	erent Goodwill is never shown in the books of counts is internally generated goodwill and true cost can't placed to this goodwill. Consideration in money has been paid for it.	2
	(b) Assertion i (c) Both Asser correct exp (d) Both Asser	is correct, but reason is wrong is wrong, but reason is correct rtion and reason are correct, but reason is not the planation of Assertion rtion and reason are correct and reason is the correct in of Assertion	
Q.2-6	Rashid and Komal a legacy and reputation believe that they shour purposes. The accountant laid cert accountant then call following facts about Rashid and Komal a	are partners in a firm. Over the years, they have built on because of the kind of product that they sell. They ould calculate the value of goodwill for better future untants introduced them the concept of goodwill by tres of goodwill. On the basis of certain factors, the tain guidelines for calculation of Goodwill. The culated the goodwill by taking into consideration the	
	31st March 2015 31st March 2016 31st March 2017 31st March 2018	40,000 60,000 1,00,000 (20,000)	



Class: XII Subject: Accountancy Worksheet No: 4

Chapter: Goodwill: Nature and Valuation

Topic: Simple Average Profit & Weighted Average Profit Method

	31st March 2019 1,50,000	
	It was also observed that: (1) During the year ended 31st March 2016, an asset of the original cost of Rs. 2,00,000 with book value of Rs. 1,50,000 was sold for Rs. 1,24,000 (2) During the year ended 31st March, 2017, firm's assets were not insured due to oversight. Insurance premium being Rs. 20,000. (3) On 1st April, 2017, 2 Computer's costing Rs. 1,00,000 were purchased and were wrongly debited to travelling expenses. Depreciation on computers was to be charged @20% p.a. on written down value basis.	
Q.2.	Which of these features stated by accountant about goodwill is Incorrect? (a) It is not a fictitious asset. (b) It does not help in earning higher profits. (c) It is not an attractive force which brings in customers regularly to the place of business. (d) All of the above	2
Q.3	Which of these factors must have been taken by accountant to lay down guidelines for calculation of goodwill? (a) Location of business (b) Nature of business (c) Market situation (d) All of the above	2
Q.4.	The adjusted profits of the year ended 31st March, 2017 are: (a) Rs.80,000 (b) Rs. 1,20,000 (c) Rs. 1,00,000 (d) Rs. 50,000	2



ARMY PUBLIC SCHOOL MEERUT CANTT

[Affiliated to CBSE up to Sr. Sec. Level]

Class: XII Subject: Accountancy Worksheet No: 4

Chapter: Goodwill: Nature and Valuation

Topic: Simple Average Profit & Weighted Average Profit Method

•	adjusted profits of the year ended 31st March, 2018 are:	2
(t (d	a) Rs. 1,60,000 b) Rs. 60,000 c) Rs. 1,00,000 d) Rs. 1,50,000	2
	value of goodwill is: (a) Rs. 1,20,000 (b) Rs. 1,00,000 (c) Rs. 80,000 (d) Rs. 1,50,000	2
the b A an in 19 the b For t calcu dema good the p 31st 1 The p 2013 On a	the following case study and answer question numbers 7 to 10 on asis of the same. d B started a partnership firm, to manufacture music CDs way back 90. Now since the music CDs are out of business, they plan to sell usiness to one of the major content production houses in Mumbai. he purpose of selling business, they reached to their accountant to date the goodwill. He suggested that since the CDs are very less in and, their goodwill value will be hampered. The framework for swill valuation was decided as follows: dwill is valued at 3 years purchase of the weighted average profits of last 4 years. The appropriate weights to be used to each year ended March are: 2012 – 1; 2013 – 2, 2014 – 3, 2015 – 4. profits for these years ended on 31st March are: 2012 Rs. 20,200; Rs. 24,800; 2014 Rs. 20,000; 2015 Rs. 30,000. scrutiny of the accounts the following matters are revealed: - On 1st December, 2013 a major repair was made in respect of the plant incurring Rs. 6,000 whose amount was charged to revenue. The paid sum is agreed to be capitalized for goodwill calculation subject to adjustment of depreciation of 10% p.a. on reducing balance method. i) The closing stock for the year ending on 31st March 2013 was over-valued by Rs. 2,400 ii) To cover management cost an annual charge of Rs. 4,800 should be made for the purpose of goodwill valuation.	



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Class: XII Subject: Accountancy Worksheet No: 4

Chapter: Goodwill: Nature and Valuation Topic: Simple Average Profit & Weighted Average Profit Method

Q.7.	Capital expenditure charged to revenue should be: (a) Added back in the year ended 2013 of Rs. 6,000 (b) Deducted from the year ended 2014 of Rs. 6,000 (c) Added back in the year ended 2014 of Rs. 6,000 (d) Deducted from the year ended 2014 of Rs. 6,000	2
Q.8.	Depreciation to be deducted from the year ended 2014 will be of: (a) Rs. 200 (b) Rs. 300 (c) Rs. 100 (d) Rs. 400	2
Q.9.	Over valuation of Closing stock will be treated as: (a) Deducted from the year 2013 and added in the year 2014 (b) Added in the year 2013 and deducted from the year 2014 (c) Deducted from the year 2013 (d) None of the above	2
Q.10.	The value of Goodwill is: (a) Rs. 21,928 (b) Rs. 65,784 (c) Rs. 65,000 (d) Rs. 75,000	2

BUSINESS

STUDIES

Instructions: 1. Syllabus covered from chapter 1,2,3

- 2. Attempt all ques in Separate sheets or Notebook.
 - 3. Attempt ques chapter-wise.

Chapter 1 Nature & significance of management

<u>Part A</u>: MCQ 'S, Fill in the blanks, True & False, Match the following, one sentence answers: (1 mark)

- 1. Management is essential for the organizations which are:
- a. Non profit organization b. service organizations c. social organizations d. all of the above
- 2. Efficiency is concerned with:
- a. Doing the right thing b. Doing things right c. Achieving end results d. all of the above
- 3. Rohan works as a production manager in Global enterprises Limited. He has been given the task of getting 1000 units of hand woven table mats manufactured at the cost of Rs.150 per unit within 10 days . in order to acknowledge as an effective manager he must ensure that :
- a. The cost of production does not exceed Rs.150 per unit. b. The works completed within 10 days even at higher per unit. c. The cost of production is less than Rs.150 per unit. d. All ofthe above
- 4. Identify the level of management which does not interact with the work force directly:
- a. Supervisory management b. operational management c. First Line management d. Middle level Management
- 5. Identify the process the requisites amount, quality, timing & sequence of efforts which ensures that planned objectives are achieved with a minimum of conflict.
- a. Management b. Planning c. Co-ordination d. Controlling
- 6. The style of singing of Arjit Singh & Guru Randhawa are different to each other, however they acquired some knowledge of rags. Identify the feature od Art discussed above.
- a. Based on practice & creativity b. Universal validity c. Existence of theoretical knowledge d. Personalized application

7	Scientific	principles a	re develor	ed through	&	
<i>/</i> •	Scientific	principles	iic acverop	ica anough	α	٠

- 8. All profession are based on of knowledge.
- 9. In order to survive an organization must earn enough revenue to cover______
- 10. Successful organization do not achieve their goals by chance but following a deliberate process called .

11. TRUE / FALSE:

a. Coordination & cooperation are synonymous.

- b. Supervisory management is the lowest level of management.
- 12. In order to be successful, an organisation must change its goals according to the needs of the environment. Which feature of management is highlighted in the statement?

13. Match the following:

OUMN I	UMN II
ridges the gap between	Directing
where are & where we want	
to be.	
cess of assigning the duties, uping the taks, establishing hority & allocating	Planning
resources.	Organizing
ose the correct option: 1- B; 2-A 1-C; 2-A 1-B; 2-C 1-A; 2-C	

- 14. Volvo Ltd's target is to produce 10000 shirts per month at a cost of Rs. 100/- per shirt. The Production Manager achieved this target at a cost of Rs. 90/- per shirt. Do you think the 'Production Manager' is effective? Give one reason in support of your answer. (1 mark)
 - 15. To meet the objectives of the firm, the management of Bhavya Ltd. offers employment to physically challenged persons. Identify the organizational objective it is trying to achieve. Give reason in support of your answer. (1 mark)

PART B (3 marks)

- 16. Differentiate between efficiency & effectiveness.
- 17. Tushar Mining Industry owns and operates coal mines in different parts of the country. It employs thousands of workers who do this dangerous and potentially lethal job. Several miners contend with air filled with dust, develop asthma and other respiratory problems. Many times, fatalaccidents take place due to insufficient safety measures. Garbage from the mines is often dumped inlocal rivers, which pollutes the water bodies. Identify and explain any two management objectives which are being ignored by Tushar Mining Industry.
 - 18. Why Management is considered to be Multi dimensional concept?

Part C (4 marks)

19. 'Lack of proper management results in wastage of time, money and effort.' In the light of statement, explain any four points of importance of management.

- 20. Ashutosh Goenka was working in 'Axe Ltd.', a company manufacturing air purifiers. He found that the profits had started declining from the last six months. Profit has an implication for the survival of the firm, so he analysed the business environment to find out the reasons for this decline
- (a) Identify the level of management at which Ashutosh Goenka was working.
- (b) State three other functions being performed by Ashutosh Goenka.
- 21. XYZ Power Ltd. set up a factory for manufacturing solar lanterns in a remote village as there was no reliable supply of electricity in rural areas. The revenue earned by the company was sufficient to cover the costs and the risks. The demand of lanterns was increasing day by day, so the company decided to increase production to generate higher sales. For this they decided to employ people

from the nearby villages as very few job opportunities were available in that area. The company also decided to open schools and crèches for the children of its employees.

- 1. Identify and explain the objectives of management discussed above.
- 2. The company is fulfilling the organizational and social objectives of management. (4 marks)
- **22.** Anju and Manju are good friends. Considering the cast that the activities involved in managing an enterprise are common to all organizations, after completing their masters in business management, both of them take up a job at managerial level in different organizations as per their individual areas of interest. Anju tales up a marketing job in a retail company and strives to increase sales where as Manju joins an NGO and works diligently to realize its objective related to providing employment to especially abled persons. Both of them have to perform a series of continuous, composite, but

separate functions. On some days, Anju may spend more time in planning a future display layout andon another day, she may spend time in sorting out an employee's problem. Both Anju and Manju make conscious efforts to build a feeling of team spirit and coordination among diverse individuals with different needs who work under them. The effect of their management is noticeable in their respective departments as the targets are met according to plans, employees are happy and satisfied, and there is orderliness in its functioning rather than chaos.

In context of the above case: Identify the various features of management highlighted in the above paragraph by quoting lines form it.

23. "Management is regarded as an Art by some, as Science or as an inexact Science by others. The truth seems to be somewhere in between." In the light of this statement, explain the true nature of management.

PART E (6 MARKS)

24. Aman, Ahmad and Ally are partners in a firm engaged in the distribution of dairy products in Maharashtra state. Aman is a holder of Senior Secondary School Certificate from Central Board of Secondary Education with Business Studies as one of his elective subjects. Ahmad had done his post graduation in History and Ally in dairy farming. One day there was a serious discussion between

Ahmad and Ally regarding the nature of management. Ahmad argued that management was a profession whereas Ally argued against it saying that the legal and medical professions are the only

professions because they fulfill all the conditions of profession. Aman on the basis of his knowledgeof business studies explained the nature of management as a profession to Ahmad and Ally.

Explain, how Aman would have satisfied both Ahmad and Ally. (6 marks)

Chapter 2 Principles of Management

<u>Part A</u>: MCQ 'S, Fill in the blanks, True & False, Match the following, one sentence answers: (1mark)

1.	Scien	ice, not rule of	thumb,	this princip	ple was giver	ı by				
	(a)	Koontz	(b)	Henri I	Fayol	(c)	F.W.	Taylor	(d)	Kotler
2.	U	plank means	. 1	` '	rect contact (l	o) Conta	act not			
	allow	ed (c)Appoint	ment bei	fore contac	ct					
	(d) D	irect contact								

- **3.** Life time of F.W. Taylor is (a) 1856 to 1915 (b) 1856 to 1935 (c) 1856 to 1925 (d) 1856 to 1905
 - **4.** Gang plank is required in which principle? (a) Authority and responsibility (b) Initiative (c) Scalar chain (d) Order
 - **5.** On close examination of body motions, e.g., it is possible of in out which types of motions?

 (a) Motions which are incidental (b) Motions which are unproductive (c) Motions which are productive d) All of the above
 - **6.** A Production Manager set a target to manufacture 2,000 shirts in 2 months and accordingly divided the work among 10 employees. One of the workers fell ill and took medical leave for a monthThe production manager divided his work among other workers in order to achieve the target on time. The workers cooperated for achievement of targets Which principle of Fayol is highlighted here?
- (a) Initiative (b) Unity of Direction (c) Scalar Chain (d) Espirit de Corps
 - **7.** Match the 'Features of Principles of Management' given in Column A with the correct statement given in Column B.

OUMN A	UMN B	
ibility	Principles	depends upon prevailing situations
tingent	Principles	can be modified by the managers
	Principles	aim at influencing human behavior
ose the correct option: 1- A ,2-C 1-B , 2- A 1-C , 2- B		

8. The management and workers have entered into an agreement that workers will do up losses of the firm. In return, the management will increase the overtimeto cover wages. But management later refused to increase the wages. Which principle is violated here? **9.** Fill in the blanks with appropriate words: **Functional** foremanship is an extension of a. Under differential wage rate technique, efficient and inefficient workers are paid at b. rates.

PART B (3 marks)

- **1.** Explain how principles of management:
- (a) Help in optimum utilization of resources and effective administration, and
- (b) Help the manager in meeting changing environment requirements.
- **2.** Sanakar Lal and Gagan started their career in Wales Limited (a printing press) after going through a rigorous recruitment process. Since they had no prior work experience, the firm decided to give them one year to prove themselves. Name the principle of management followed by Wales Limited. Explain its positive & negative consequences.
- **3.** 'Vibhor drafts the instructions for the workers' whose work is being described by this sentence under functional foremanship. Explain any two other supervisors work .

PART C (4 marks)

- **4.** Explain the following techniques of Scientific management (a) Method Study; (b) Fatigue Study (c) Differential Piece—Wage System d) Functional foremanship
- **5.** The Sales Manager assigned a target of selling 50 electric irons in one month to a group of 10 sales executives. They mutually decided to sell 5 electric irons each. However, after selling 1 electric iron, Paritosh (one of the sales executives) met with an accident. The other sales executives did not pay any attention to the remaining target of Paritosh and concentrated on their individual sales target. At the end of the month, only 46 electric irons could be sold.

Identify & explain the principle of management violated in the given case.

- **6.** How do the principles of management help managers in taking decisions scientifically? state.
- 7. Rajat joined as a CEO of Bharat Ltd., a firm manufacturing computer hardware. On first day he addressed the employees. He said that he believed that a good company should have an employee suggestion system and he wished to minimise employee turnover to maintain organisational efficiency. He informed all employees that he would ensure that all agreements were clear, fair and there was judicious application of penalties. However, he said that he believed that lazy personnel should be dealt with sternly to send the message that everyone was equal in the eyes of management. Also that we would want to promote a team spirit of unity and harmony among employees, which would give rise to a spirit of mutual trust and belongingness among team members and eventually minimise need for using penalties. He told all present that the interests of the organisation should take priority over the interests of any one individual employee.

(a) Identify and briefly explain any four principles of management which Rajathighlighted in his address to the employees.

given by Fayol, Explain any four.

PART E (6 MARKS)

- **8.** Fayol and Taylor both have contributed immensely to the knowledge of management, which has become a basis for further practice by managers. Taylor thought that by scientifically analysing workit would be possible to find 'one best way' to do it. He is most remembered for his time and motion studies and functional foremanship. He said that the best result would come from the partnership between a trained and qualified management and a cooperative and innovative workforce. Fayol explained what amounts to a manager's work and what principles should be followed in doing this work. In the light of the above discussion, differentiate between the contribution of Taylor and Fayol on the following basis:
- (a) Perspective (b) Unity of command (c) Focus (d) Expression (e) Applicability (f) Basis of formation
- **9.** Production manager of Agarwal Pvt Ltd.' took special care of the interest & ability of his subordinates while distributing work among them. He was of the firm opinion that a worker should be given one work again & again , so that he may become expert in it. One day he took round of his department & noticed that the workers were not doing their job quickly. On enquiry, he learnt that the workers worked non-stop and that was the main cause of their slow speed. He immediately issued an order that during their working hours the workers will have an interval to take rest.

In the above paragraph a principle & a technique of management have been discussed.

Identif

ythe same.

CH 3 Business Environment

Multiple choice ques:

- 1. Which of the following does not characterize the business environment?
- a. Uncertainty b. Employees c. relativity d. complexity
- 2. Which following indicates the importance of business environment?
- a. Identification b. improvement in performance c. coping up with rapid changes d. all of them
- 3. Which of the following is an example of social environment?
- a. Money supply n the economy b. Consumer protection Act c. the Constitution of the country d. composition of family
- 4. Celebration of Diwali is an example of :
- a. Legal environment b. economic environment c. political environment d. technological environment
- 5. The trend of health & fitness has created a demand for products like Gyms , bottled mineral , water , food supplements etc. these are examples of :
- a. Economic environment b. Legal environment c. political environment d. Social environment
- 6. Which of the following is not a component of specific forces of business environment?

- a. Technological conditions b. Customers c. Employees d. Investors
- 7. The growing awareness about healthcare has led to an increase in demand for health care products and services in the country. Identify the feature of business environment being described in the above case?
- a. dynamic nature b. uncertainty c. relativity d. interrelatedness
- 8. since more no. of people have become beauty & health conscious, our economy has witnessed an unprecedented surge in the number of health & beauty spas & wellness clinic. Related feature of business environment being described in the above lines:
- a. Totality of external forces b. dynamic nature c. interrelatedness d. relativity
- 9. According to the United Nations environmental Agency, the world produces around 300 million tons of plastic each year, half of which constitutes single use items. Ford is recycling over one billion plastic bottles every year to develop the elements of car interiors, reducing the amount of plastic ending up in landfill. The American car maker has revealed that their Romanian built Eco-sport SUV's carpets are made using 470 recycled single use plastic bottles. The process of making Ford Eco-Sport Suv's carpets involves shredding bottles & their caps into tiny flakes & heating them on 260 degree centigrade. Identify the related dimension of business environment?
- a. Technological environment b. Economic environment c. Legal environment d. Socialenvironment
- 10. True & false:
- a. The aim of demonetization was to promote corruption.
- b. Business environment is static in nature.
- c. A terrorist attack in a shopping Mall is likely to affect many business.
- d. Demonetization is viewed as a tax administrative measures.
- 11. Match the following:
 - a) Grab the opportunities before the competitors

- 1. Help in tapping usefulresou rces
- b) It acts as basis for deciding future course of action for decision making 2. First mover advantage
 - 3. helps in policy making

Choose the correct

option: a) A-2, B-1

- b) A -2, B -3
- c) A 3, B 2
- d) A 2, B 1
 - 12. What do you mean by first mover advantage?
 - 13. How can political stability be beneficial to the economy?
 - 14. The Government is considering a pioneer proposal to launch a single debit-cum credit card to increase the ease and usage for the consumers. The card which will be called the "National Mobility Card" will have unique advantages for making payments in metro, buses, parking and making transactions during visits abroad. After hearing this news, Mega Bank decided to launch a "Mega Mobility Card" on similar lines, so that they could be the first to exploit the opportunity, arising due to the increasing trend of digitization. In order to improve their performance, they laid down a plan to hire more people in their marketing department and prepared guidelines to train their sales force to market the new card facility being launched

by the bank. By quoting the lines, identify and explain any two points of importance of understandingBusiness Environment discussed above.

Business Studies PROJECT WORK : PROJECT (ANY ONE) Details attached

Stock Exchange
Marketing Management
Business Environment
Principles of Management

PROJECT (2023-2024) BUSINESS STUDIES

XII

PROJECT (ANY ONE)

- 5. Stock Exchange
- **<u>6.</u>** Marketing Management
- **7.** Business Environment
- **8.** Principles of Managemer

<u>Presentation and Submission of Project Report At the end of the stipulated term, each student will prepare and submit his/her project report.</u>

General Instructions for the preparation & Presentation of Project

- 1. The total length of the project will be of 25 to 30 pages.
- 2. The project should be handwritten.
- 3. The project should be presented in a neat & Furnished folder.
- 4. The project report should be developed in the following sequence-
 - Cover page should include the School Name, subject, title of the Project, student information and year.
 - ❖ List of contents. (including page no.)
 - ❖ Acknowledgements and preface (acknowledging the institution, the places visited and the persons who have helped).
 - Certificate
 - ❖ Topic with suitable heading.
 - Introduction
 - Project activities

- Observations and findings of the visit.
- Use of photographs / animated pictures/ graphs
- Conclusion
- **❖** Appendix
- Questionnaire

PROJECT 1 STOCK EXCHANGE

1. Brief history about Stock exchange

- Explain about the business finance & capital market
- Prepare list of at least 25 companies listed in Stock exchange
- Watch business channels, read business journals / newspaper, collects the information about any 5 companies' shareholdings in stock market.
- Prepare an imaginary portfolio of such companies.
- It is require to report the prices of the stocks on daily basis & create graph.
 - 7. Conclude by identifying the causes of fluctuation in prices for eg. Change in seasons political environment, contracts & treaties at the international scene.
- Graphical presentation of the share prices of such 5 companies on different dates.
- Identify the top best five companies of India on the basis of their market value of shares.
- 1). Questionnaire

PROJECT

Marketing Management

It is advice to the students to do a simple market research with the objective of finding out a Product / service whose marketing may be profitable like : any consumer product (toothpaste, shampoo) or any service.

Or List of Consumer products as per CBSE guidelines are as follows:

- Adhesives 2. Air conditioners 3. Baby diapers 4. Bathing Soap 5. Bathroom cleaner 6. Bike 7.
 Blanket 8. Body Spray 9. Bread 10. Breakfast cereal 11. Butter 12. Camera 13. Car 14.
 Cheese spreads 15. Chocolate 16. Coffee 17. Cosmetology product 18. Crayons 19. Crockery 20. Cutlery
 - 21. Cycle 22. DTH 23. Eraser 24. e-wash 25. Fairness cream 26. Fans 27. Fruit candy 28. Furniture
 - 29. Hair Dye 30. Hair Oil 31. Infant dress 32. Inverter 33. Jams 34. Jeans 35. Jewellery
 - 36. Kurti/ Kurta 37. Ladies bag 38. Ladies footwear 39. Learning Toys 40. Lipstick 41. Microwave oven 42. Mixers 43. Mobile 44. Moisturizer 45. Music player 46. Any Music Instrument 47. Nail polish 48. Newspaper 49. Noodles 50. Pen 51. Pen drive 52. Pencil 53. Pickles 54. Razor 55. Ready Soups 56. Refrigerator 57. RO system 58. Roasted snacks 59. Salt 60. Sauces/ Ketchup
 - 61. Shampoo 62. Shaving cream 63. Shoe polish 64. Shoes 65. Squashes 66. Suitcase/airbag

3

6

9

67. Sunglasses 68. Tea 69. Tiffin Wallah 70. Toothpaste 71. Wallet 72. Washing detergent 73. Washing machine 74. Washing powder 75. Water bottle 76. Water storage tank 77. Wipes

Now the students are required to make a project on the identified product/service keeping in mind the following points:

Brief explanation of Marketing Management

Identify your product or service to Market

- 1. Why have you selected this product/service?
- 2. Permission / licence required to make the product / service.
- 3. What is the name of your product?
- 4. Enlist the feature of your product or service.
- 5. Does your product have any range give details?
- 6. Draw the label & logo of your product or service.
- 7. Draft a Tag line.
- 8. How will your product be packaged?
- 9. Find out '5' similar competitive brands that exists in the market.
- 10. Selling price of your product to: i) Consumer ii) Retailer (iii) Wholesaler & What is the profit margin in percentage to the i) Manufacturer. ii) Wholesaler. Iii) Retailer.
- 11. What is the selling price of your competitor's product?
- 12. Find out the competitors Unique Selling Proposition (USP)
- 13. Explain your product unique selling proposition (USP)
- 14. Channel of distribution (Which channel of distribution are you going to use? Give reasons for selection?)
- 15. Decisions related to warehousing, state reasons.
- 16. List any five ways of promoting your product.
- 17. Conclusion
- 18. Questionnaire

PROJECT 3 BUSINESS ENVIRONMENT

The Students are required to identify the changes in the Business EnvironmentFor Eg.

1. Changes Observed/ occurred in business world due to Covid-19 & its economic , technological ,social , legal impact.

 Ω R

- **2.** Changes witnessed over the last few years on mode of packaging and its economic impact. The students may identify the following changes:
- a) The changes in transportation of fruits and vegetables such as cardboard crates being used in place of wooden crates, etc. Reasons for above changes.
- b) Milk being supplied in glass bottles, later in plastic bags and now in tetra pack and throughvending machines.
 - c) Plastic furniture [doors and stools] gaining preference over wooden furniture.
 - d) The origin of cardboard and the various stages of changes and growth.
 - e) Brown paper bags packing to recycled paper bags to plastic bags and cloth bags.

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- g) The concept of pyramid packaging for milk.
- h) Cost being borne by the consumer/manufacturer.
- i) Packaging used as means of advertisements.

OR

- **3.** The reasons behind changes in the following: Coca Cola and Fanta in the seventiesto Thumbs up and Campa Cola in the eighties to Pepsi and Coke in nineties.
- a) The times when India sold Coca Cola and Fanta which were being manufactured in India by the foreign companies.
- b) The students may be enquire about
- a) Reasons of stopping the manufacturing of the above-mentioned drinks in India.
- b) Then the introduction of Thumbs up and Campa cola range.
- c) Re entry of Coke and introduction of Pepsi in the Indian market.
- d) Factors responsible for the change.
- e) Other linkages with the above.
- f) Leading brands and the company having the highest market share.
- g) Different local brands venturing in the Indian market.
- h) The rating of the above brands in the market.
- i) The survival and reasons of failure in competition with the international brands.

OR

Other observations made by the students on:

4. Changing role of the women in the past 25 years relating to joint families, nuclear families, women as a bread earner of the family, changes in the requirement trend of mixers, washing machines, micro wave and standard of living.

OR

- **5.** The changes in the pattern of import and export of different Products. **OR**
- **6.** The trend in the changing interest rates and their effect on savings. **OR**
- 7. A study on child labour laws, its implementation and consequences. **OR**
- **8.** The state of 'anti plastic campaign,' the law, its effects and implementation. **OR**
- **9.** The laws of mining /setting up of industries, rules and regulations, licences required for running that business.

OR

10. Social factors affecting acceptance and rejection of an identified product. (Dish washer, Atta maker, etc)

OR

11. What has the effect of change in environment on the types of goods and services? The students can take examples like: a) Washing machines, micro waves, mixers and grinder. b) Need for crèche, day care centre for young and old. c) Ready to eat food, eating food outside, and tiffin centres.

OR

12.Change in the man-machine ratio with technological advances resulting in change of cost structure.

OR

13. Effect of changes in technological environment on the behaviour of employee.

PROJECT 4

MANAGEMENT

The students are required to visit any one of the following:

- 1. A departmental store.
- 2. An Industrial unit.
- 3. A fast food outlet.
- 4. Any other organisation approved by the teacher.

Students are required to observe the application of the general Principles of management advocated by Fayol.

Fayol's principles

- 1. Division of work. 5. Espirit de corps
- 9. Discipline.
- 13. Stability of tenure.
- 2. Unity of command. 6. Fair remuneration 10. Subordination of individual interest to general interest.
- 3. Unity of direction. 7. Order
- 11. Initiative.
- 4. Scalar chain to all 8. Equity.
- 12. Centralisation and decentralisation

OR

They may enquire into the application of scientific management techniques by F.W. Taylor in the unit visited. Scientific techniques of management. 1. Functional foremanship. 2. Standardisation and simplification of work. 3. Method study. 4. Motion Study. 5. Time Study. 6. Fatigue Study 7.

Differentialpiece rate plan.

Allocation of Marks = 20 Marks

The marks will be allocated under the following heads:

1.	Initiative, cooperativeness and participation	2 Mark
2.	Creativity in presentation	2 Mark
3.	Content, observation and research work	4 Marks
4.	Analysis of situations	4 Marks
5.	Viva	8 marks

Class: XII Subject: Economics Worksheet

No: 9 Chapter: National income

Topic : Board questions for National income

QNO	Question		Internal Marks
1.	Session 1: If nomina	5-16 l income is 500, Price index is 125. Calculate real income.	3
2.	Calculate	NNPmp	6
	(i)	Net current transfer to Abroad – 10	
	(ii)	Private final cons.exp - 500	
	(iii)	Current transfer Government - 30	
	(iv)	Net factor income to abroad - 20	
	(v)	Net exports - (-20)	
	(vi)	Net indirect tax - 120	
	(vii)	National debt interest - 70	
	(viii)	Net domestic capital formation – 80	
	(ix)	Income acc. To govt. 60	
	(x)	Government final consumption expenditure -100	
3	Real incom	me is 400, Price index is 105. Calculate nominal income	3
4.	Calculate	6	
	(i)	Corporation tax – 100	
	(ii)	Prvt final cons. Exp 900	
	(iii)	Perosnal income tax – 120	
	(iv)	Govt, final cons.exp - 200	
	(v)	Undistributed profit - 50	
	(vi)	Change in stocks - (-20)	
	(vii) (viii)	Net domestic fixed capital formation – 120 Net imports - 10	
	(ix)	NIT - 150	
	(x)	NFIA - (-10)	
	(xi)	Private income 1000	
5.	Session 10		3
		vith the help of an example, the basis of classifying goods into	
	_		
		ntermediate goods.	

	Explain the precautions that should be taken while estimating national income	6
	by expenditure method. OR	
	Will the following be included in the Domestic Product of India? Give reasons for your answer.	
	(a) Profits earned by foreign companies in India.	
	(b) Salaries of Indians working in the Russian Embassy in India.(c) Profits earned by a branch of SBI in Japan.	
7.	Calculate NNPfc:	6
	(i) Compensation of employees - 2000	
	(ii) Rent - 400	
	(iii) Profit - 900	
	(iv) Dividend - 100	
	(v) Interest - 500 (vi) MISE - 7000	
	(vi) MISE - 7000 (vii) Net factor income to Ab. 50	
	(viii) Net exports - 60	
	(ix) NIT - 300	
	(x) Depreciation - 150	
	(xi) Net current transfers to Ab. 30	
	(AI) Net current transfers to 710.	
3	Explain the circular flow of income.	3
).	Precautions by value added method.	6
	OR	
	National income. Give reasons: -	
	(a) Financial assistance to flood victims.	
	(b) Profits earned by the branches of a foreign bank in India.(c) Salaries of Indians working in American embassy in India.	
10.	Net National Product at market price: -	6
ιυ.	(a) MISE – 8000	0
	(b) Depreciation - 200	
	(c) Profit – 1000	
	(d) Rent - 600	
	(e) Interest – 700	
	(f) CE - 3000	
	(g) NIT - 500 (h) Net Footer Income to Ab. 60	
	(h) Net Factor Income to Ab60	
	(i) Net exports - (-50)	
1.	(j) Net current transfer to Ab -20 Distinguish between stock and flows. Give eg., of each.	3
12.	Calculate GNPmp:-	6
	(i) $CE - 2500$	
	(ii) Profit – 700	
	(iii) MISE – 7500	

13.	(iv) Govt. final cons.exp3000 (v) Rent – 400 (vi) Interest – 350 (vii) NFIA – 50 (viii) Net current transfer to Ab. – 100 (ix) NIT – 150 (x) Depreciation – 70 (xi) Net exports - 40 Session 17-18 With a rise in real income national income, welfare of the people:- (a) Rises (b) Falls (c) Remain unchanged	1
14.	(d) None of these. Which among the following are capital goods and which are consumption goods and why? (a) A car used as a taxi (b) Refrigerator in a hotel. (c) A.C. in a house. OR Define intermediate consumption and explain it with an example. How is it different from final consumption?	3
15.	. Calculate National Income / GDP: - (i) Govt. final cons. Exp 4000 (ii) Pvt. Final. Cons. Exp 3500 (iii) Gross Domestic capital formation – 1100 (iv) Net exports – 500 (v) NFIA – 100 (vi) Subsidies – 40 (vii) Change in stock – 80 (viii) Depreciation – 120 (ix) NIT - 300	6
16.	Which of the following affects NI : - (a) GST (b) Corporation tax (c) Subsidies (d) None of these	1
17.	Given nominal income, how can we find real income? Explain. OR Which among the following are final goods and which are intermediate goods? Give reasons. (a) Milk purchased by a tea stall. (b) Bus purchased by a school.	3

	(c) Juice purchased by a student from the school canteen.	
18.	Calculate	6
	NNPmp / GDPfc: -	
	(i) Rent + Interest -6000	
	(ii) Wages and salaries – 1800	
	(iii) Undistributed profit – 400	
	(iv) NIT - 100	
	(v) Subsidies – 20	
	(vi) Corporation tax – 120	
	(vii) Net factor income to Ab. – 70	
	(viii) Dividends – 80	
	(ix) CFC – 50	
	(x) SSC by employer - 200	
	(xi) Mixed income - 100	
19.	Session 18-19	4
	How is Real GDP different from Nominal GDP. Explain using a numerical example.	
20.	(a) Define NFIA. How is it different from net eports?	2+4
	(b) Calculate the value of Rent: -	
	(i) GDP mp. – 18000	
	(ii) MISE - 7000	
	(iii) Subsidies – 250	
	(iv) Interest – 800	
	(v) Rent - ?	
	(vi) Profit – 975 (vii) CE – 6000	
	(viii) CFC – 1000	
	(ix)IT - 2000	
21.	Session 19-20	1
	State, Whether the given statement is true or false: "unexpected	
	obsolescence is a component of Depreciation".	
22.	Rs. 2000 note lying in wallet of Rohini, a student is an example of	1
	(stock/flow) variable.	
23.	Define intermediate consumption.	1
24.	The sum of factor payments is equal to	1
	(a) Domestic income	
	(b) National income	
	(c) Per capita real income	
	(d) Per capita nominal income	

	Explain with the help of an example, the basis of classifying goods into final				
25.	'Domestic services(HH services) performed by a woman are not considered as an economic activity'.	3			
Calculate	Defend or refute the given statement with valid reason.				
26. i)	Calculate NVA fc from the following data:	3			
(ii) (iii) (iv) (v) (vi) (vii)	a) Value of output – 800 b) Intermediate consumption – 200 c) Indirect tax – 30 d) Depreciation – 20 e) Subsidies – 50 f) Purchase of machinery – 50 OR State the three components of income from Property and Entrepreneurship.				
27. (ix)	"Management of a water polluting oil refinery says that the (oil refinery) ensures welfare through its contribution to GDP".	3			
(x)	Defend or refute the argument of management with respect to GDP as a welfare measures of the economy.				

Real income is 400 , Price index is 105. Calculate nominal income

Calculate NNPfc: -

Corporation tax –	100
Prvt final cons. Exp	900
Perosnal income tax –	120
Govt,final cons.exp -	200
Undistributed profit -	50
Change in stocks -	(-20)
Net domestic fixed capital formation	on – 120
Net imports	- 10
NIT	- 150
NFIA	- (-10)
Private income	1000

S U B J E C T : F M M

- 1. What is a clearing Bank?
- 2. Who determines the cumulative obligations of each member. 3. What is a contract.?
- 4. What is mean by index derivatives?
- 5. How many types of options are there in option contract? Write there Names.
- 6. Define the term "derivative".
- 7. What do you mean by spot price.
- 8. White write one role of clearing corporation (NSCCL) and clearing member. 9. State any two effects on the trading member in case of any short fall in Margin. 10. Explain who are hedgers and give any one example.
- 11. What do you understand by pay off? When would it be called positive or negative. 12. Define the following
- a) clearing Corporation

b)C l e

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L e g a l S t u d i e s

Multiple choice questions

1.A constitutional amendment was passed by Indian Parliament which curtailed the concept of

"Federalism" enshrined in the Indian Constitution. This amendment was held to be invalid by the Supreme Court of India. Here, by virtue of which theory / doctrine, the Supreme Court of India hasinvalidated the said constitutional amendment?

- (a) Principle of Natural Justice
- (b) Theory of Separation of Powers
- (c) Doctrine of Basic Structure
- 1d) Principle of Lagitimate Expectation

- 2. The residents of P.V. Colony have been paying for civic facilities to Municipal Department for last three years. During monsoons the roads developed cracks and pit holes. The residents requested forrepair of the roads. However Municipal Department, which has the responsibility to provide for this ignored all requests of the residents in spite of continuous reminders. What immediate remedy is available to the residents of P.V. Colony under Article 32/226 of Indian Constitution?
- (a) Writ of Habeas Corpus
- (b) Writ of Quo-Warranto
- (c) Writ of Mandamus
- (d) Writ of Certiorari
- 3. Sushil was working with a government agency whose function was to formulate laws and policyfor resolving telecom disputes in India. Identify the body:
- a. Telecom Dispute Settlement Appellate Tribunal
- b. Central Administrative Tribunal
- c. Telecom Regulatory Authority of India
- d. Regulator
- e. Short answer type questions
 - 1. What is the object of the Transfer of Property Act, 1882?
 - 2. What are the two types of property? Which legislations govern them?
 - 3. Define immovable property? How has it been defined in the TPA?
 - 4. Distinguish between movable and immovable property with the help of relevant case law.
 - 5. Who can transfer property, and how can property be transferred?
 - 6. What are the essentials of a valid transfer?
 - 7. What is the meaning of the doctrine of Lis Pendens? What conditions should be satisfied to constitute lis Pendens?
 - 8. What is the meaning of Sale according to TPA? Give the rights and liabilities of Buyer and Seller?

Descriptive questions

Q1 Nisha used to work with an NGO was shocked to see the conditions of people who were forcefully kept by the landlords to work in the fields ,saddened by their plight she decided to approach the court on their behalf to free them.

- I. Name the provisions under which Nisha can approach the court.
- II. State the common characteristics of litigations under this provisions.
- III. Mention the relevant case
- Q2 Why is Keshavananda Bharti Vs. State of Kerela case regarded as a basic structure case? Explainthe points discussed in the case and its impact on the working of Indian Constitution .
- Q3 Can an original lessor prevent a sub lessee from enjoying possession of a property during the existence of a lease? Explain, with relevant case law.

Q4 Give the facts, contentions and judgment in:

- I. Balfour vs. Balfour
- II. Carlil Vs. Carbolic Smoke Ball Co
- III. Durga Prasad Vs. Baldeo
- Q5 Explain with illustrations doctrine of election and doctrine of Lis Pendens.

Complete the project Choose any 3 cases from the list given

below. CONSTITUTIONAL CASES

- 1. PIL CASE
- 2. THREE JUDGES CASE
- 3. MANEKA GANDHI V.UOI
- 4. KESHAVNANDA BHARTI CASE

CIVIL CASES

- 1. BALFOUR V.BALFOUR
- 2. CARLILL V. CARBOLIC SMOKE BALL CASE
- 3. DONOGUE V. STEVESON
- 4. BHOPAL GAS TRAGEDY
- 5. COPPER V. COPPER
- 6. CRIMINAL CASES / INTERNATIONAL LAW
 - 1. MAGAN BHAI PATEL V.UOI
 - 2. SHEELA BARSE V. SECRETARY CHILDREN'S AID SOCIETY
 - 3. VISHAKA V.STATE OF RAJASTHAN
 - 4. IN RE SREEEANGAYEE CASE
 - 5. KARTAR SINGH V.STATE OF PUNJAB

<u>Class XII Holiday Homework</u> <u>Artificial Intelligence (Subject</u> Code: 843) (2023-24)

1st Capstone Project

Development of AI Enabled Social Impact Solution:

Following steps are to be clearly specified while creating your project and supporting document:

- 1.) **Problem definition:** Identify the problem (Use 17 Sustainable Development Goals for Reference) from community, school, society, friends and family
- 2.) **Data gathering:** Identify the factors/parameters affecting the problem and collect the data which relevant, reliable and open source
- 3.) **Data Exploration:** Explore the data and check for any errors, outliers and missing information. Clean the data so that it can be used for training
 - 4.) **AI model development and training:** Select the appropriate model considering the dataset and problem statement. Train the model setting the appropriate parameters.
 - 5.) **Evaluation & refinements:** Evaluate the model and make improvements if required 6.) **Deployment:** Write the procedure of how you would recommend your

solution to be deployed in real world scenario.

Submissions:

- 1.) **Google Drive Link:** Containing the code (preferably ipynb file), supporting dataset and 2 minutes video.
 - 2.) **Project File:** File needs to include following heads:
 - a.) Cover page: Your project should have a cover page that includes the title of the project, your name, class, roll number, school name, and the date of submission.
 - b.) Table of contents: The project should include a table of contents that lists the different sections of the project and their corresponding page numbers.
 - c.) Introduction: The introduction should provide a brief overview of the project, including the topic, objectives, and methodology.
 - d.) Technology Used: Mention the technology integrated to develop the solution and explain the ML as well DL frameworks used.
 - e.) Code with steps: Write the steps involved in developing the project as mentioned above and the supporting code.
 - f.) Evaluation code: Explain the complete evaluation of the model and improvements if made. Calculate the accuracy, precision, recall and F1 score of the model.
 - g.) Conclusion: The conclusion should summarize the main findings and draw conclusions based on the results.
 - h.) References: Include a list of all the sources you used in your project.i.)

Appendices: This section should include any additional material that supports your project, such as graphs, charts, tables, or photographs.

2nd Capstone Project:

Make a group of not more than two participants and get the logbook printed. To access the project manual, use the link below:

https://cbseacademic.nic.in/web_material/Curriculum21/publication/srsec/IBM-CBSE_AI_Project_Logbook.pdf

1.) Mention your team details on page number 3 in the project logbook
2.) Create your project plan including defining the problem, understanding the users, brainstorming, designing your solution, collecting & preparing data, prototyping testing, creating the video, completing the logbook and submission. (Hint: create a rough plan on a excel sheet for the complete year.

SUBJECT-PAINTING CLASS- XII

SHEET SHOULD BE MANDATORY FOR WORK ON A2 SIZE..(1 each)

- 1. STILL LIFE
- 2. LANDSCAPE
- 3. TRADITIONAL ART
- 4. POSTER
- 5. INDIAN ARTIST COPY WORK
- 6. COMPOSITIONAL DRAWING * REALISTIC

* IMAGINATIVE

Holiday Home Work (Physical Education)

2023-24

Students are instructed to the complete the following Holiday Home Work during Summer Break:

Class:XI

- Make a proper chart illustrating Career Options in Physical Education
- Prepare a Project File of one Game /Sport of your choice covering the following points:
 - a. Dimension / Measurements
 - b. Updated Rules and Regulations
 - c. Terminologies used
 - d. Famous personalities (National / International)of your sports / Games
 - e. Famous Tournaments (National / International)of your Sports / Games
 - f. Related Awards / Trophies (National / International)

Class:XII

- Calculate the BMI of your family on plain chart
- Draw the Knock Out Fixture of 19 Teams on plain white chart describing the all steps involved
- Draw any Four Asanas as a Corrective measure of Asthma, Obesity, Hypertension
- Diabetes

Dr. Amit Kumar Singh (HOD, Dept. Of Phy.Ed.)