



DELHI PUBLIC SCHOOL GAYA

ASSIGNMENT FOR DIWALI VACATION, SESSION 2018–19

CLASS – XII

Instruction: – *Kindly do your assignment work in assignment copies of the subjects.*

ENGLISH CORE

1. As Mukul / Mahima of Alps Public School, write a speech to be delivered in school assembly highlighting the importance of cleanliness suggesting that the state of cleanliness reflects the character of its citizens. (150-200 words)
2. Unrealistic dreams often lead to a great deal of unhappiness. Justify the statement on the basis of the story “Going Places”.
3. Give a detailed account of the preparations made by the Governor for Evans James to write his examination.
4. Give the theme of ‘Aunt Jennifer’s Tigers’. (120 words)

MATHEMATICS

Miscellaneous chapter : 7

BUSINESS STUDIES

1. A Cloth manufacturer distributes its defective product at free of cost (after getting them repaired from NariNiketan at lower cost) to orphanage. Which values are being attested in this solution?
2. A famous doctor charges high for consultation from his patients and refuses to treat the poor patients without consultation charges. He also pays attention to the medical representatives and agents of Pharma co. he takes gifts and commission also. In your view, is it professional behavior of doctor? Does he follow the code of conduct of doctor?
3. In an organization Ashok and Sheela are working at the same posts but being male employee Ashok has more rights than Sheela. Which value is violated here?
4. In recent times the Govt. has increased the prices of diesel and LPG. Which value is being overlooked here?
5. Which quality of employee is restricted by the act of planning?
6. In order to reduce the cost, an organization is planning the following:
 - a) To reduce the charities to the social and religious institution.
 - b) To arrange skilled workers from outside in spite of semi-skilled local employees.
 - c) To increase the working hours.
 - d) To increase the rate of remuneration.Which value will be affected by the decisions?
7. A manager has kept all right of decision making with himself. Each and every employee has to come to him for orders again and again. Which values are being violated here?
8. A personnel manager while selecting new employees appoints only those persons who fulfills his personal requirement directly or indirectly. Which values are violated here?
9. In an organization the employees are being paid fair wages/ remuneration and productivity based bonus. Which values are highlighted here?

10. In an organization, informal communication is stressed instead of formal communication which results in non-reaching of proper communication to proper person in proper time. It results in either non completion or delay in work. Which values have been violated her?
11. On coming to know the negative deviations, fines are imposed on errorssing employees. Which value is being violated her?
12. A company wants to show higher profit and for this:
 - a) Depreciation was charged at lower rates.
 - b) Goodwill, Patents, Trademarks and other intangible assets were shown at higher value.
 Explain the value which is affected her?
13. A public Ltd. Co. achieved the minimum subscriptions by (private placement). Whose interest has been ignored here?
14. A tea producer uses such packets/things for packing tea, which can be used even after consuming the tea inside for other purposes. In this which values are being affected by him?
15. A soft drink manufacturing co. uses dangerous stunts in the advertisements claiming that its drinks make the user fearless and stronger. In your view what could be the bad effects of this? How it can be stopped?

ACCOUNTANCY

1. Aman and Naman are partners sharing profit in the ratio 3:2. Their partnership deed provide as follows:
 - a. Their capitals are Rs. 1,50,000 and Rs. 1,20,000 respectively.
 - b. Interest on Capital is allowed @ 6% p.a, whereas interest on drawing is to be charged @ 5% p.a.
 - c. Naman is allowed a monthly salary of Rs. 600, whereas Aman is allowed commission @2% on annual turnover.
 - d. A general reserve is to be created @ 5% of net profit
 During the year their firm earned a net profit of Rs. 30,000. Aman withdrew Rs. 1,500 pm in the beginning, whereas total drawing of Naman was Rs. 20,000.
 You are required to prepare Profit and Loss Appropriation A/c and Partners Capital A/c.
2. Ruhani and Deewani are partners in a partnership firm. Their capitals are Rs. 2,00,000, and Rs. 3,00,000 respectively. Their profit and loss sharing ratio was 2:3 respectively. Their partnership deed provides as follows:
 - a. They are entitled to receive Interest on capital @ 10 p.a. and interest on drawing @ 9% p.a.
 - b. Their manager is entitled to a commission of 10% of net profit.
 - c. Ruhani is entitled to a monthly salary of Rs. 1,000 whereas Deewani is entitled to receive rent of Rs. 1,000 p.m.
 - d. Ruhani also have to receive a commission of 10% on net profit after charging her commission and salary.
 During the year firm earned a net profit of Rs. 50,000 before charging any of the above mentioned transaction. Ruhani withdrew Rs. 1,000 pm at the end whereas total drawing of Deewani was Rs. 24,000.
 You are required to prepare Profit and Loss Appropriation A/c and Partners Capital A/c.
3. Amit, Babita and Charu are partners in a firm sharing profits 1:2:3, subject to the following:
 - a. Charu was guaranteed to get a net profit of Rs. 18,000 along with his salary of Rs. 3,000.

- b. Babita gives guarantee to the effect that gross fee earned by her for the firm shall be equal to her average gross fee of the preceding 5 years, when she was carrying on profession alone (which is Rs. 25,000). The net profit for the year ended March 31, 2018 is Rs. 78,000 (before charging salary). The gross fee earned by Babita for the firm Rs. 16,000.

You are required to show Profit and Loss Appropriation A/c.

4. E, F and G were partners in a firm sharing profits in the ratio of 2:2:1. On September 30, 2017, their firm was dissolved. On the date of dissolution, the Balance Sheet of the firm was as follows:

Balance Sheet as at March 31, 2017

LIABILITIES	Amount	ASSETS	Amount
Capitals:		G's Capital	500
E 1,30,000		Profit & Loss Account	10,000
F 1,00,000	2,30,000	Land & Building	1,00,000
Creditors	45,000	Furniture	50,000
Outstanding Expenses	17,000	Machinery	90,000
		Debtors	36,500
		Bank	5,000
	2,92,000		2,92,000

F was appointed to undertake the process of dissolution for which he was allowed a remuneration of Rs. 5,000. F agreed to bear the dissolution expenses. Assets realized as follows:

- (i) The Land & Building was sold through a property dealer at a price of 110% of the book value. A Commission of 1% on the selling price of Land & Building was paid to the property dealer.
- (ii) Furniture was sold at 25% of book value.
- (iii) Machinery was sold as scrap for Rs. 9,000
- (iv) Creditors were payable on an average of 3 months from the date of dissolution. On discharging the Creditors on the date of dissolution, they allowed a discount of 5%. Pass necessary Journal entries for dissolution in the books of the firm.

5. Discuss the main provisions of the Indian Partnership Act, 1932 that are relevant to partnership accounts if there is no partnership deed.

6. Illustrate how interest on drawing will be calculated under various conditions.

7. Prashant and Nisha are partners in a firm, with capitals of Rs. 2,00,000 and Rs. 3,00,000 respectively. The profit for the firm, for the year ended on 31st March, 2018 was Rs. 54,500. As per partnership deed, it was decided that, they will share future profit and loss in the ratio of their capital after debiting a salary of Rs. 2,000 per month to Nisha and interest on capital @ 12%p.a. Commission is to be allowed to Prashant @ 5% on net profit after charging salary but before charging interest on capital. Commission is to be allowed to Nisha @ 5% on net profit after charging all expenses and his own commission. You are required to pass necessary journal entries.

8. At the time of admission of partner what entries are to be passed for the following balances available in balance sheet of the firm:
- General Reserve
 - Goodwill A/c
 - Workmen compensation reserve
 - Profit and Loss A/c (Dr.)
9. Shyam and Sundar are partners in a firm sharing profits and losses in the ratio 2:3. They admitted Murari as a partner for 1/4th share who brought ₹2,00,000 as capital and ₹40,000 as his share of goodwill premium. Give the required journal entries:
- When the amount of goodwill is retained in the business.
 - When the amount of goodwill is fully withdrawn.
 - When goodwill is paid privately.
10. Following is the Balance sheet of the firm:

Liability	Amount	Asset	Amount
Outstanding Expenses	25,000	Cash in hand	70,560
Creditors	23,500	Debtors	
Secured Loans A/c	51,500	55,000	
Capital:		Less: Provision for	50,000
A		Doubtful debts	88,440
1,55,000	3,00,000	<u>5,000</u>	91,000
B		Stock	1,00,000
<u>1,45,000</u>		Furniture and fittings	
		Land and building	
	4,00,000		4,00,000

Average rate of return in such business was 10% p. a, whereas firm was earning ₹46,000 as average profit

You are required to calculate goodwill as per:

- Average profit method,
 - Super profit method, and
 - Capitalization for average profit method,
 - Capitalization of super profit method
11. Akriti and Swikriti are partners in a firm since 1st April, 2017. They contributed Rs. 2,00,000 and Rs. 50,000 respectively. On 30th Sep, 2017, Akriti advanced Rs. 75,000 as loan to the firm and on the same date Swikriti introduced Rs. 75,000 as additional capital for the firm. Since Akriti lives in Dubai, she was not able to operate business from India and on 1st Aug, 2017, she went to Dubai. During the period Akriti withdrew Rs. 2,000 per month in the beginning of every month and Swikriti doesn't withdrew any some of money. The profit for the period earned before any adjustment was Rs. 1,50,000.

Dispute has arisen between Akriti and Swikriti about distribution of profits.

You are required to prepare Profit and Loss Appropriation A/c as per provisions of Indian Partnership Act, 1932.

12. K K Limited obtained a loan of Rs. 10,00,000 from State Bank of India @ 9 % interest. The company issued Rs. 15,00,000, 9 % debentures of Rs. 100/- each, in favour of State Bank of India as collateral security. Pass necessary Journal entries for the above transactions:

- When company decided not to record the issue of 9 % Debentures as collateral security.
- When company decided to record the issue of 9 % Debentures as collateral security.

20. Journalise the following :
- The directors of a company forfeited 200 equity shares of Rs. 10 each on which Rs. 800 had been paid. The Shares were re-issued upon payment of Rs. 1,500.
 - A holds 100 shares of Rs. 10 each on which he has paid Re. 1 per share on application. B holds 200 Shares of Rs. 10 each on which he has paid Re. 1 on application Rs. 2 on allotment. C holds 300 shares of Rs. 10 each who has paid Re. 1 on applications, Rs. 2 on allotment and Rs. 3 on first call. They all failed to pay their arrears and second call of Rs. 4 per share as well. All the shares of A, B and C were forfeited and subsequently reissued at Rs. 11 per share as fully Paid-up.
21. What are the uses of securities premium?
22. Write a brief note on 'Minimum Subscription'.
23. Suvidha Ltd. purchased machinery worth Rs 1,98,000 from Suppliers Ltd. The payment was made by issue of 12% debentures of Rs 100 each. Pass the necessary journal entries for the purchase of machinery and issue of debentures when:
- Debentures are issued at par;
 - Debentures are issued at 10% discount; and
 - Debentures are issued at 10% premium.
24. Give Journal entries for the following:
- Issue of Rs 1,00,000, 9% debentures of Rs 100 each at par and redeemable at par. Issue and Redemption of Debentures 99
 - Issue of Rs 1,00,000, 9% debentures of Rs 100 each at premium of 5% but redeemable at par.
 - Issue of Rs 1,00,000, 9% debentures of Rs 100 each at discount of 5% repayable at par.
 - Issue of Rs 1,00,000, 9% debentures of Rs 100 each at par but repayable at a premium of 5%.
 - Issue of Rs 1,00,000, 9% debentures of Rs 100 each at discount of 5% but redeemable at premium of 5%.
 - Issue of Rs 1,00,000, 9% debentures of Rs 100 each at premium of 5% and redeemable at premium of 5%.
25. You are required to pass the journal entries relating to the issue of the debentures in the books of X Ltd., and show how they would appear in its balance sheet under the following cases:
- 120, 8% debentures of Rs 1,000 each are issued at 5% discount and repayable at par.
 - 150, 7% debentures of Rs 1,000 each are issued at 5% discount and repayable at premium of 10%.
 - 80, 9% debentures of Rs 1,000 each are issued at 5% premium.
 - Another 400, 8% debentures of Rs 100 each are issued as collateral security against a loan of Rs 40,000.
26. A Ltd., issued 2,000, 10% debentures of Rs 100 each on January 01, 2014 at a discount of 10% redeemable at a premium of 10%. Give journal entries relating to the issue of debentures and debenture interest for the period ending December 31, 2014 assuming that interest was paid half yearly on June 30 and December 31 and tax deducted at source is 10%. A Ltd., follows calendar year as its accounting year.
27. A Ltd. Company has issued Rs 1,00,000, 9% debentures at a discount of 6%. These debentures are to be redeemed equally, spread over 5 annual instalments. Show Discount on issue of debentures account for five years.

ECONOMICS

Aggregate demand and its related concept

1. Explain the various components of aggregate demand.
2. Differentiate between autonomous investments and induced investment.
3. Differentiate between APC & MPC.
4. Differentiate between APS & MPS.
5. Explain the consumption function.
6. How the saving curve is derived from the consumption curve?
7. Does full-employment mean zero unemployment?
8. Calculate APC, APS, MPC, MPS from the following:

Y	C
0	20
100	120
200	200
300	250
500	400

Income determination

9. Explain the determination of equilibrium level of income using AD-AS approach.
10. Explain the determination of equilibrium level of income using saving investment approach.
11. What changes will take place in the economy when aggregate expenditure is more than aggregate output?
12. Explain the concept of underemployment equilibrium.
13. Explain the concept of over-employment equilibrium.
14. Explain the concept of full-employment equilibrium.
15. Explain the working of multiplier with the help of numerical example.
16. Explain the relation between MPC & multiplier.
17. Explain what is excess demand?
18. Explain what is inflationary gap?
19. What is deficient demand?
20. What is deflationary gap?
21. Explain the role of quantitative measures to control excess demand?
22. Explain the role of quantitative measures to control deficient demand?
23. Explain the role of qualitative measures to control deficient demand?
24. Explain the role of qualitative measures to control excess demand?
25. Explain the role of fiscal policy to control excess demand.
26. Explain the role of fiscal policy to control deficient demand.
27. Differentiate between excess demand and deficient demand.
28. Differentiate between inflationary gap and deflationary gap.
29. Differentiate between over-employment equilibrium and underemployment equilibrium.

INFORMATICS PRACTICES

1. Prepare a practical file copy and make minimum thirty different MySQL queries based on tables chosen by you. Table details with data types must need to be included in the file. Make the queries based on all types i.e. create, alter, drop, select , update, join, transaction etc. For each query composed the corresponding output must be written alongside in the white page. Apply the functions in few queries also.

[NOTE:Don't make any new file copy; continue with the same file where HTML and java work have been made previously. For each query the appropriate question must be prefixed.]

2. Project File:

Students in group of 2-3 are required to work collaboratively to develop a project using database and programming skills learnt during the entire course. The project should be an application in any one of the domains e-governance-learning and e-business with GUI front-end corresponding database at the back-end.

PHYSICAL EDUCATION

1. Prepare project for barrow three items test on 10 students.
2. Administrative senior citizen fitness test on 5 elderly family members.
3. Write a notes on Yoga and Life Style.

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