HOLIDAYS HOMEWORK

CLASS XII

SESSION 2025-26

HINDI

(1) **निम्नलिखित विषयों पर 100 से 120 शब्दों में रचनात्मक लेख लिखिए-**

(क) अंतरराष्ट्रीय जगत में भारत का बढ़ता कद

(ख) मीडिया की विश्वसनीयता पर लगते प्रश्न चिन्ह

(ग) असफलताएं जीवन प्रक्रिया का स्वाभाविक अंग

(घ) गांवों से शहरों की ओर बढ़ता पलायन

(ड़)एकल परिवारों में बुजुर्गों की स्थिति

(2) निम्नलिखित प्रश्नों के उत्तर पाठ्यपुस्तक 'आरोह' के आधार पर दीजिए-

(क) बाज़ार जाते समय आपको किन-किन बातों का ध्यान रखना चाहिए? 'बाज़ारदर्शन' पाठ के आधार पर उत्तर दीजिए।

(ख) सभी को अपने नाम का विरोधा भास लेकर जीना पड़ता है। 'भक्तिन' पाठ में ऐसा क्यों कहा गया है?

(ग) पुत्र की चाह में परिवार के लोग ही कन्या को जन्म देने वाली मां के दुश्मन हो जाते हैं। इस प्रवृत्ति पर 'भक्तिन' पाठ के आधार पर टिप्पणी कीजिए।

(घ) महादेवी वर्मा तथा भक्तिन के संबंधों की तुलना किससे की गई है और क्यों? पाठ के आधार पर उत्तर दीजिए।

(ड़) स्त्री के विवाह संबंधी मानव अधिकार को कुचलने की परंपरा का पालन 'भक्तिन' पाठ में किस प्रकार हुआ है ? स्पष्ट कीजिए।

(च) क्या आधुनिक युग में भी बेटी पैदा करने पर स्त्री को उपेक्षा ही सहनी पड़ती है ? इस विषय पर अपने विचार प्रकट कीजिए।

(छ) ऊंचे बाज़ार का आमंत्रण आग्रह से किस प्रकार भिन्न है? स्पष्ट कीजिए।

(ज) 'कैमरे में बंद अपाहिज़' कविता के आधार पर सिद्ध कीजिए कि कविता संवेदनहीन सूचनातंत्र पर एक व्यंग्य है।

(झ) एक अपाहिज़ व्यक्ति का इस प्रकार से साक्षात्कार लेना किस उद्देश्य को दर्शाता है? पाठ के आधार पर स्पष्ट कीजिए।

(ञ) आपकी राय में अपंगों के प्रति कैसा व्यवहार होना चाहिए? कविता के आधार पर लिखिए।

(ट) शरद के आगमन पर प्रकृति में क्या-क्या परिवर्तन होते हैं? 'पतंग' कविता के आधार पर लिखिए।

(ठ) किशोर और युवा वर्ग समाज के मार्गदर्शक है-पतंग' कविता के आधार पर स्पष्ट कीजिए।

(ड) फूल और चिड़िया को कविता की कौन-कौन सी जानकारी नहीं है? 'कविता के बहाने' कविता के आधार पर बताइए।

(ढ) समर्थन और वाह-वाही से क्या दुष्परिणाम हो सकते हैं? 'बात सीधी थी पर' कविता के आधार पर बताइए।

(ण) जन्म से ही वे अपने साथ लाते हैं कपास••••। कपास के बारे में सोचें कि कपास से बच्चों का क्या संबंध बन सकता है? 'पतंग' कविता के आधार पर उत्तर दीजिए।

(3) जनसंचार के आधार पर निम्नलिखित प्रश्नों के उत्तर दीजिए-

(क) समाचार लेखन में 'आमुख' की क्या भूमिका होती है? स्पष्ट कीजिए।

(ख) आमतौर पर भ्रष्टाचार, अनियमितताओं और गड़बड़ियों को उजागर करने के लिए किस रिपोर्ट का उपयोग किया जाता है व क्यों? स्पष्ट कीजिए।

(ग) समाचार लेखन के लिए ककार कौन-कौन से हैं? प्रत्येक पर प्रकाश डालिए।

(घ) समाचार मुख्य रूप से कितने प्रकार के होते हैं? संक्षेप में चर्चा कीजिए।

(ड़) समाचार लेखन हेतु आवश्यक तथ्यों का अपने शब्दों में उल्लेख कीजिए।

(च) मुद्रित माध्यमों के महत्व पर प्रकाश डालिए।

(छ) रेडियो नाटक एक श्रव्यविधा है। इसकी अवधि सीमित होतीहै। रेडियो नाटक में समय के अनुसार पात्रों की संख्या कितनी होनी चाहिए?

(4) टिप्पणी-

जुलाई लघु परीक्षा के लिए निम्नलिखित पाठ्यक्रम याद कीजिए-

गद्यभाग- भक्तिन, बाजारदर्शन, काले मेघा पानी दे।

पद्यभाग- कैमरे में बंद अपाहिज़, कविता के बहाने, बात सीधी थी पर, पतंग।

जनसंचार के विभिन्न माध्यमों पर आधारित प्रश्न उत्तर।

(5) Activities-

(क) शरद ऋतु का सुंदर वर्णन करते हुए एक कविता लिखिए।

(ख) जल संरक्षण के विभिन्न स्रोतों को दर्शाता हुआ एक आकर्षक मॉडल तैयार कीजिए।

(ग) प्राचीन लोक कलाओं के नाम, उनके चित्र तथा उनका संक्षिप्त विवरण देते हुए एक आकर्षक मॉडल तैयार कीजिए।

(घ) दोहा, चौपाई, सोरठा, कवित्त, सवैया आदि छंदों के विषय में जानकारी एकत्र कर A4 सीट पर लिखिए।

(ङ) आठ से दस प्रकार के विभिन्न वृक्षों के चित्र तथा उनका संक्षिप्त वर्णन A4 सीट पर कीजिए।

(6) निम्नलिखित में से किसी एक विषय पर परियोजना कार्य तैयार कीजिए-

(1) गोस्वामी तुलसीदास जी
(2) हरिवंशराय बच्चन
(3) महादेवी वर्मा
(4) सूर्यकांत त्रिपाठी निराला
(5) जनसंचार के माध्यम
(6) डॉ. भीमराव अंबेडकर

POLITICAL SCIENCE

Assignment at least 10 pages

1. Saarc
2. European union
3. Cuban missile crisis
4. Asean
5. Marshall plan
6. Mastritch treaty
7. India Russia relation
8. India China relation
9. India Myanmar relation
10. India Pakistan relation
11. Pahalgam attack 2025

Learn and write below long questions in note book

1. European union
2. SAARC saafta
3. Asean
4. Oeec
5. Organs of the United Nation security council

6. Agencies of the United Nation security council
7. Warsaw pact
8. Axis power
9. Yalta conference
10. Bandung conference
11. New international economic order
12. Non alignment movement and India's role in Nam
13. Explain below:-

i) S e a t o	(ii) C e n t o	(iii)Ltbt	(iv) CTBT
(v) Salt 1 salt 2	(vi) LDC	(vii) Veto power	

14. Reforms needed in United Nation security council
15. Project report topics are given in respective groups

Prepare well and impressive project

ECONOMICS ASSIGNMENT

Part A

Learn and write all the questions.

Ques 1 Draw a diagram showing straight line consumption function. From it how would you derive a saving function? Explain diagramatically

Ques 2 Distinguish between marginal propensity to consume and average propensity to consume. Give practical example

Ques 3 Explain national income determination through two alternative approaches

Ques 4 Explain the working of investment multiplier with the help of numerical example

Ques 5 what are the basic assumptions of Keynes theory

Ques 6 Explain the concepts of ex_ante saving and investment

Ques 7 Explain the role of government budget in fighting inflationary and deflationary tendencies

Ques 8 Distinguish between progressive and regressive taxation in terms of their effect on the rich and poor.

Ques 9 Distinguish between balanced budget and unbalanced budget. Is balanced budget an achievement of the government.

Ques 10 Define Trade surplus. How is it different from current account surplus.

Ques 11 A country with trade deficit cannot have current account surplus in its balance of payments. Do you agree with the given statement.

Part B

Make a project file on following topics :-

1 Bank, commercial bank and central bank

2 Make in India

3 Any one topic from your project file as per your convenience

HISTORY ASSIGNMENT

Learn and write all Questions

Ques 1 what were the main subsistence methods of harappan people?

Ques 2 while analyzing the discovery of Harappan civilization, clarify the statement that Cunningham was unable to understand tha importance of Harappan regarding the beginning of Indian history due to his confusion.

Ques 3 Describe the contributions of various archeologists in discovering the Harappan civilization

Ques 4 Discuss the functions that may have been performed by the rulers of Harappan civilization

Ques 5 List some of the problems faced by epigraphits.

Ques 6 Analyse the character of Ashoka the Great.

Ques 7 write a note on the main sources of Mauryan history.

Ques 8 Discuss the main features of Mauryan administration

Ques 9 What is Mahabharata? How was its critical edition prepared.

Ques 10 What did the right to property means in the context of women and men in the period of Mahabharata.

Ques 11 Discuss the evidence that suggest that Brahmanical prescription about kinship and marriage were not universally followed

Ques 12 How important were gender differences important in early societies

BIOLOGY

1.Write down Question Answer in your Biology Notebook.

1. Why does the zygote begin to divide only after the division of primary endosperm cell?
2. Corpus luteum in pregnancy has a long life.however,if fertilization does not takes place it remains active only for 10 to 12 days. why?
3. List the three hormones produced in women only during pregnancy .what happens to the level of estrogen and progesterone during pregnancy?
4. What are the events taking place in the ovary and uterus during follicular phase of the menstrual cycle?
5. Women experience to major events in their lifetime, one at Menarche and the second at Menopause. mention the characteristics of both the events.
6. Meiotic division during oogenesis is different from that spermatogenesis. explain how and why?
7. What role does pituitary gonadotropin play during follicular and ovulatory phase of menstrual cycle and also explain the shift in steroidal secretions.
8. The present population growth rate in India is alarming.suggest to way to check it?
9. Comment on the RCH program of the government to improve the reproductive health of the people.

10. All reproductive tract infections RTIs are STDs but all STDs are not RTIs .justify this with example.
11. Explain the mechanism of sex determination in honeybees.
12.State and explain with the help of a cross, the law of segregation as proposed by Mendel.
13. Differentiate the following
(a) Polygenic inheritance and Pleitropy
(b) Dominance, Codominance and Incomplete Dominance.
14. The process of GIFT involves the transfer of female gamete to the fallopian tube. can gamete be transferred to the uterus to achieve the same result? explain.
15. Explain briefly IVF and ET. What are the conditions in which these methods are advised?

2.Revise all the chapters done.

3.Make a well decorated project report on the given topic according to your Roll no.

Roll no.	Topic
1,7	**Drug and alcohol abuse**
2,8	**Transcription and Translation**
3,9	**Microbes in human welfare**
4,10	**Human Genome Project**
5,11	**Molecular basis of inheritance**
6,12	**Human reproductive system**
13,14,	**Biotechnology and its principles**

4. Write down practicals inLab mannual.

PHYSICS

Complete your practical file as share in your group on unique publication practical file.

PHYSICAL EDUCATION

Practical file work

1. 400 m Track with measurement.
2. BM l Test 50 mt speed Test, 600 mt Run, plate Tapping test

One game of choice

3.yoga asana procedure for Asanas,benefits, &contraindication for any 6 asana for each life style disease.

MUSIC

1- Raag study

किन्हीं दो रागों का चयन करें और उनके बारे में लिखें।

(राग भैरव ,रागमाल कोश ,राग बागे श्री)

- थाट
- वादी , संवादी
- जाति
- आरोह ,अवरोह ,पकड़
- विशेषताएं

2. भारतीय संगीत के इतिहास के विषय में 500 शब्दों में एक लिखें जिसमें इन विषयों पर प्रकाश डाला गया हो।

*हिंदुस्तानी संगीत पद्धति

*प्रमुख ग्रंथ संगीत रत्नाकर संगीत पारिजात

*भारतीय संगीत की घराना परंपरा

3. Project report

कार्य

किसी एक प्रसिद्ध हिंदुस्तानी शास्त्री गायक के बारे में लिखे।

- पंडित भीमसेन जोशी
- किशोरी अमोलकर
- डॉगं गूबाई हंगल
- पंडित जसराज
- उस्ताद आमिरखान

उनकी जीवनी ,संगीत में यात्रा, उनकी उपलब्धियां ,उनके गायन की प्रमुख विशेषताएं, चित्रों सहित रंगीन A4 सीट पर इसका लेखन करें।

4.Taal study

इन निम्न तालों का लेखन A3 सीट पर करें,

जिसमें उनकी मात्रा, विभाग ,ताली खाली के विषय में दुगुन, त्रिगुण ,चौगुन सहित दर्शाया गया हो।

(झपताल ,धमारताल , रूपकताल)

5. रागभैरव पर आधारित किन्हीं तीन फिल्मी गानों को चुने ।

उन्हें अच्छे से सुने और अपनी आवाज में 2 मिनट की एक वीडियो रिकॉर्ड करके भेजें।

गाने में किन-किन वाद्यों का प्रयोग किया जा रहा है, कौन कौन से स्वर गाए जाते है। इसके विषय में लिखे।

6. करवाए गए सभी कार्य को रिवाइज करें।

CHEMISTRY

ASSIGNMENT OF HALOALKANES AND HALOARENES

1. i) Which alkyl halide from the following pairs would you expect to react more rapidly by SN2 mechanism and why?
   $CH_3- CH_2 - CH(Br) - CH_3$,
   $CH_3- CH_2 - CH_2 - CH_2 - Br$
   ii) why recommization occur in SN1reactions only.
2. Tert. butyl bromide react with aqueous NaOH by SN1 mechanism while and n- butyl bromide react by SN2 mechanism give reason.
3. Give reasons
   i) n- butyl bromide has higher boiling point then tertiary butyl bromide.
   ii) The presence of nitro group at Ortho para position increases the reactivity of hello arranged towards nucleophilic substitution reaction why?
   iii) Why haloarenes cannot be prepared from phenol?
   iv) Why racemic mixture is optically inactive?
   v) Haloalkanes react with KCN forms alkyl cyanide but with AgCN forms isocyanide.Explain.
4. Hydrocarbon of molecular mass 72 g/mol gives the single monoblo derivative and two dichloro derivatives on photochlorination give the structure of hydrocarbon.
5. Conversion
   i) Toluene to o- chlorotoluene
   ii) chlorobenzene to 4-chlorobenzene
   iii) 1- bromobutane to 2-bromobutane
   iv) aniline to Fluorobenzene
   v) Aniline to iodobenzene
6. i)Which of the following haloalkanes reacts with aqueous KOH most easily? Explain why.
   1-Bromobutane,2-Bromobutane, 2-Bromo-2-methylpropane,2-Chlorobutan
   ii) Write IUPAC name of DDT. Write chemical equation for synthesis of DDT.
7. i) Write the mechanism of given reaction
   $(CH_3)_3Br. + OH^- \longrightarrow (CH_3)_3OH.+ Br^-$
   ii) C - Cl Bond in chlorobenzene is less polar than C - Cl bond of methyl chloride give reason.
8. i) Why electrophilic reactions occurs slowly in helloarenes?
   ii) out of chloro methane and chloro methane which has higher dipole moment and why?
   iii) preparepropanamine from c
   hloroethane.
9. Compound A with molecular formula C_4H_9Br is it treated with Aq KOH solution.The rate of this reaction depends on concentration of a only. When another optical isomer B of this compound was treated with aqueous KOH solution ,the rate of reaction was found to be dependent on concentration of compound and KOH both.
   i) write down structure formula of both compounds A and B.
   ii) out of these two compounds which one will be converted to the product with inverted configuration?
10.

4. Write the structure of the major organic product in each of the following reactions:

(i) $CH_3CH_2CH_2Cl + NaI \xrightarrow[\text{heat}]{\text{acetone}}$

(ii) $(CH_3)_3CBr + KOH \xrightarrow[\text{heat}]{\text{ethanol}}$

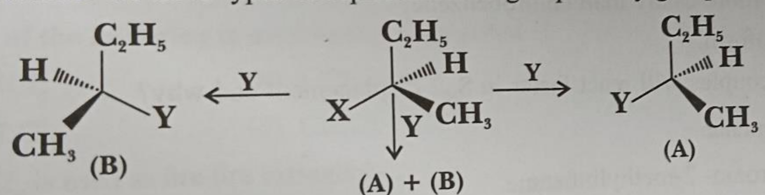
(iii) $CH_3CH(Br)CH_2CH_3 + NaOH \xrightarrow{\text{water}}$ (iv) $CH_3CH_2Br + KCN \xrightarrow{\text{aq. ethanol}}$

(v) $C_6H_5ONa + C_2H_5Cl \longrightarrow$ (vi) $CH_3CH_2CH_2OH + SOCl_2 \longrightarrow$

(vii) $CH_3CH_2CH{=}CH_2 + HBr \xrightarrow{\text{peroxide}}$ (viii) $CH_3CH{=}C(CH_3)_2 + HBr \longrightarrow$

11.

13. (a) Consider the three types of replacement of group 'X' by group 'Y' as shown here.



This can result in giving compound (A) or (B) or both. What is the process called if

(i) (A) is the only compound obtained?

(ii) (B) is the only compound obtained?

(iii) (A) and (B) are formed in equal proportions?

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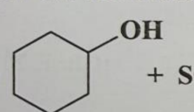
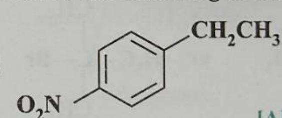
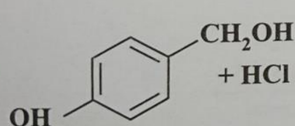
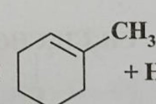
Draw the structures of major monohalo products in each of the following reactions:

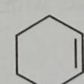
(i)  $+ SOCl_2 \longrightarrow$ [DoE, Pre-Board 2023]

(ii)  $\xrightarrow[\text{UV light}]{Br_2,\ \text{heat or}}$ [AI 2016, DoE, Pre-Board 2023]

(iii)  $+ HCl \xrightarrow{\text{heat}}$ [AI 2016]

(iv)  $+ HI \longrightarrow$

(v) $CH_3CH_2Br + NaI \longrightarrow$

(vi)  $+ Br_2 \xrightarrow[\text{UV light}]{\text{heat}}$ [AI 2016, DoE, Pre-Board 2023]

1.prepare practical and project file

2. Revise all ncert questions of chapters covered.

3. Solve the given assignment

ACCOUNTANCY

ASSIGNMENT WORKSHEET – I

Select the Correct Alternative

1. **The document that contains the terms of partnership is called:**
   (a) Partnership Agreement (b) Partnership Contract
   (c) Partnership Deed (d) Partnership Rules
2. **A, B, C and D are partners in a firm. They want to expand their business for which additional capital and more managerial experts are required. For this they want to admit more members in their firm. What is the maximum number of additional members that can be admitted by them in the firm:**
   (a) 02 (b) 50 (c) 20 (d) 46
3. **Sohan and Mohan are partners sharing profits and losses in the ratio of 2:3 with the capitals of ₹ 5,00,000 and ₹ 6,00,000 respectively. On 1st January 2022, Sohan and Mohan granted loans of ₹ 20,000 and ₹ 10,000 respectively to the firm. Determine the amount of loss to be borne by each partner for the year ended 31st March, 2022 if the loss before interest for the year amounted to ₹ 2,500.**
   (a) Share of Loss Sohan - ₹ 1,250 Mohan - ₹ 1,250
   (b) Share of Loss Sohan - ₹ 1,000 Mohan - ₹ 1,500
   (c) Share of Loss Sohan - ₹ 820 Mohan - ₹ 1,230
   (d) Share of Loss Sohan - ₹ 1,180 Mohan - ₹ 1,770
4. **Vihaan and Mann are partners sharing profits and losses in the ratio of 3:2. The firm maintains fluctuating capital accounts and the balance of the same as on 31st March 2022 is ₹ 4,00,000 and ₹ 4,65,000 for Vihaan and Mannat respectively. Drawings during the year were ₹ 65,000 each. As per the partnership Deed, Interest on capital @ 10% p.a. on Opening capital has been allowed to them. Calculate the opening capital of Vihaan given that the divisible profits during the year 2021-22 was ₹ 2,25,000.**
   (a) ₹ 3,30,000 (b) ₹ 4,00,000
   (c) ₹ 4,40,000 (d) ₹ 3,00,000
5. **A, B and C are partners. A's capital is ₹ 3,00,000 and B's capital is ₹ 1,00,000. C has not invested any amount as capital but he alone manages the whole business. C wants ₹ 30,000 p.a. as salary, though the deed is silent. Firm earned a profit of ₹ 1,50,000. How much will each partner receives as an appropriation of profits?**
   (a) A ₹ 60,000; B ₹ 60,000; C ₹ 30,000
   (b) A ₹ 90,000; B ₹ 30,000; C ₹ 30,000
   (c) A ₹ 40,000; B ₹ 40,000 and C ₹ 70,000
   (d) A ₹ 50,000; B ₹ 50,000 and C ₹ 50,000
6. **Hina and Neena are partners in a firm. Neena withdraws ₹ 10,000 per month at the beginning of each month during the year ended 31st March, 2022. Interest on drawings was to be charged @ 6% per annum.**
   Interest on Neena's drawings for the year ended 31stMarch, 2022 will be:
   (a) ₹ 3,900 (b) ₹ 3,600
   (c) ₹ 325 (d) ₹ 3,300
7. **'A' and 'B' were partners in a firm sharing profits and losses in the ratio of 7 : 1. 'A' withdraw a fixed amount of ₹ 12,000 at the beginning of each quarter. Interest on drawings is charged @ 6% p.a. The journal entry for charging interest on drawings at the end of the year will be:**
   (a) Interest on drawings A/c Dr. ₹ 1,800

To A's Capital A/c ₹ 1,800

(b) Interest on drawings A/c Dr. ₹ 1,800

To A's Current A/c ₹ 1,800

(c) A's Capital A/c Dr. ₹ 1,800

To Interest on drawings A/c ₹ 1,800

(d) Profit and Loss Appropriation A/c Dr. ₹ 1,800

To Interest on drawings A/c ₹ 1,800

Choose the correct sequence of the following transactions in context of Division of Profits.

(i) Guarantee by Firm to Partners

(ii) Guarantee by Partners to Firm

(iii) Transfer of Profits to Profit and Loss Appropriation Account

(iv) Guarantee by Partner to Partner

(a) (i); (iii); (iv); (ii)

(b) (iii); (i); (ii); (iv)

(c) (iii); (ii); (i); (iv)

(d) (ii); (iii); (iv); (i)

8. Green and Orange are partners. Green draws a fixed amount at the beginning of every month. Interest on drawings is charged @ 8% p.a. At the end of the year interest on Green's drawings amounts to ₹ 2,600. Monthly drawings of Green were:

(a) ₹ 8,000 (b) ₹ 60,000 (c) ₹ 7,000 (d) ₹ 5,000

9. Girdhar, a partner withdrew ₹ 5,000 in the beginning of each quarter and interest on drawings was calculated as ₹ 1,500 at the end of accounting year 31 March 2022. What is the rate of interest on drawings charged?

(a) 6% p.a. (b) 8% p.a. (c) 10% p.a. (d) 12% p.a.

10. Vibha and Asha are partners in a firm. Asha withdraws ₹ 1,000 at the end of each quarter during the year ended 31st March 2022. Interest on drawings will be calculated for an average period of:

(a) 6 months (b) $4\frac{1}{2}$ months (c) $7\frac{1}{2}$ months (d) $6\frac{1}{2}$ months

11. Aman and Chaman are partners in a firm. On 1st July, 2021 Aman advanced a loan of ₹ 6,00,000 to the firm. There is no partnership deed. On 31st March, 2022, Aman was entitled to get the following amount as interest on loan:

(a) ₹ 36,000 (b) ₹ 18,000 (c) ₹ 9,000 (d) ₹ 27,000

12. Vijay and Rattan are partners in a firm. The partnership agreement provides for interest on drawings @ 12% per annum. Which of the following accounts will be debited to transfer interest on drawings to Profit and Loss Appropriation Account?

(a) Interest on Drawings account (b) Bank account

(c) Partners' Current accounts (d) Partners' Capital accounts

13. Sharma and Verma were partners in a firm. The partnership deed provided that interest on partners' drawingswill be charged @ 12% per annum. During the year 2021-22, Sharma withdrew ₹ 6,000. Interest on his drawings will be:

(a) ₹ 600 (b) ₹ 330 (c) ₹ 360 (d) ₹ 720

14. Due to change in the profit sharing ratio, Anisha's gain is $\frac{1}{5}$th while Harit's sacrifice is $\frac{1}{5}$th. They decided to adjust the following without affecting their book values, by passing a single adjustment entry:

General Reserve	₹20,000
Profit & Loss Account (Dr.)	₹30,000
	₹10,000

The necessary adjustment entry will be:

(a) Debit Anisha's capital account by ₹2,000 and credit Harit's capital account by ₹2,000.

(b) Debit Anisha's capital account by ₹10,000 and credit Harit's capital account by ₹10,000.

(c) Debit Harit's capital account by ₹2,000 and credit Anisha's capital account by ₹2,000.

(d) Debit Harit's capital account by ₹10,000 and credit Anisha's capital account by ₹10,000.

15. Which of the following statements are correct:

(i) The liability of a partner for acts of the firm is unlimited.

(ii) Private assets of a partner can also be used for paying the debts of the firm.

(iii) Each partner is liable jointly with all other partners and also severally to the third parties for all the acts of the firm done while he is a partner.

(iv) The liability of a partner is limited to the extent of his capital contribution.

(a) Only (iii)

(b) (i) and (ii)

(c) (i), (ii) and (iii)

(d) (i), (ii), (iii) and (iv)

16. Which of the following statement is not true for fixed capital account?

(a) The capital account balance remains unchanged unless there is addition to or withdrawal of capital.

(b) The capital accounts always show a credit balance.

(c) Each partner has only one account, i.e. capital account, under this method.

(d) All adjustments for drawings, salary, interest on capital etc. are made in the current accounts.

17. Sangeet and Suman were partners in a firm sharing profits and losses in the ratio of 7:3. During the year ended 31.03.2021, the firm earned a profit of ₹ 1,00,000. After preparation of the financial statements it was discovered that salary to Suman @ ₹3,000 per month had been omitted. The necessary adjustment entry for the same will be:

		Dr. (₹)	Cr. (₹)
(a) Profit and Loss Appropriation A/c	Dr.	36,000	
Suman's Capital A/c			36,000
(b) Sangeet's Capital A/c	Dr.	36,000	
Suman's Capital A/c			36,000
(c) Profit and Loss Adjustment A/c	Dr.	36,000	
Suman's Capital A/c			36,000
(d) Sangeet's Capital A/c	Dr.	25,200	
Suman's Capital A/c			25,200

19. Arun and Vijay are partners in a firm sharing profits and losses in the ratio of 5:1.

Balance Sheet (Extract)

Liabilities	₹	Assets	₹
		Machinery	40,000

If the value of machinery reflected in the balance sheet is overvalued by $33\frac{1}{3}$%, find the value of Machinery to be shown in the new Balance Sheet:

(a) ₹ 44,000 (b) ₹ 48,000 (c) ₹ 30,000 (d) ₹ 33,000

20. Which of the following is true regarding salary to a partner when the firm maintains fluctuating capital accounts?

(a) Debit Partner's Loan A/c and credit P& L appropriation A/c.

(b) Debit P & L A/c and Credit Partner's Capital A/c.

(c) Debit P & L Appropriation A/c and Credit Partner's Current A/c.

(d) Debit P & L Appropriation A/c and Credit Partner's Capital A/c.

21. **In the absence of partnership deed, a partner is entitled to an interest on the amount of additional capital advanced by him to the firm at the rate of:**
(a) entitled for 6% p.a. on their additional capital, only when there are profits
(b) entitled for 10% p.a. on their additional capital
(c) entitled for 12% p.a. on their additional capital
(d) not entitled for any interest on their additional capitals

22. **If average capital employed in a firm is ₹ 8,00,000, average of actual profits is ₹ 1,80,000 and normal rate of return is 10%, then value of goodwill as per capitalization of average profits is:**
(a) ₹ 10,00,000 (b) ₹ 18,00,000 (c) ₹ 80,00,000 (d) ₹ 78,20,000

23. **Net Assets minus Capital Reserve is:**
(a) Purchase consideration (b) Goodwill (c) Total assets (d) Liquid assets

24. **Sarvesh, Sriniketan and Srinivas are partners in the ratio of 5 : 3 : 2. If Sriniketan's share of profit at the end of the year amounted to ₹ 1,50,000, what will be Sarvesh's share of profits?**
(a) ₹ 5,00,000 (b) ₹ 1,50,000 (c) ₹ 3,00,000 (d) ₹ 2,50,000

25. **Anubhav, Shagun and Pulkit are partners in a firm sharing profits and losses in the ratio of 2 : 2 : 1. On 1st April 2021, they decided to change their profit-sharing ratio to 5 : 3 : 2. On that date, debit balance of Profit & Loss A/c ₹ 30,000 appeared in the balance sheet and partners decided to pass an adjusting entry for it. Which of the undermentioned options reflect correct treatment for the above treatment?**
(a) Shagun's capital account will be debited by ₹3,000 and Anubhav's capital account will be credited by ₹3,000.
(b) Pulkit's capital account will be credited by ₹3,000 and Shagun's capital account will be credited by ₹3,000.
(c) Shagun's capital account will be debited by ₹30,000 and Anubhav's capital account credited by ₹30,000.
(d) Shagun's capital account will be debited by ₹3,000, and Anubhav's and Pulkit's capital account credited by ₹2,000 and ₹1,000 respectively.

26. **A, B and C are partners, their partnership deed provides for interest on drawings at 8% per annum. B withdrew a fixed amount in the middle of every month and his interest on drawings amounted to ₹ 4,800 at the end of the year. What was the amount of his monthly drawings?**
(a) ₹ 10,000 (b) ₹ 5,000 (c) ₹ 1,20,000 (d) ₹ 48,000

27. **Abhay and Baldwin are partners sharing profit in the ratio 3 : 1. On 31st March 2021, firm's net profit is ₹ 1,25,000. The partnership deed provided interest on capital to Abhay and Baldwin ₹ 15,000 and ₹ 10,000 respectively and Interest on drawings for the year amounted to ₹ 6,000 from Abhay and ₹ 4,000 from Baldwin. Abhay is also entitled to commission @10% on net divisible profits. Calculate profit to be transferred to Partner's Capital A/c:**
(a) ₹ 1,00,000 (b) ₹ 1,10,000 (c) ₹ 1,07,000 (d) ₹ 90,000

28. **Mickey, Tom and Jerry were partners in the ratio of 5 : 3 : 2. On 31st March 2021, their books reflected a net profit of ₹ 210,000. As per the terms of the partnership deed they were entitled for interest on capital which amounted to ₹ 80,000, ₹ 60,000 and ₹ 40,000 respectively. Besides this a salary of ₹ 60,000 each was payable to Mickey and Tom.**
Calculate the ratio in which the profits would be appropriated.
(a) 1 : 1 : 1 (b) 5 : 3 : 2 (c) 7 : 6 : 2 (d) 4 : 3 : 2

29. **Ajay and Vinay are partners in the ratio of 3 : 2. Their Fixed Capital were ₹ 3,00,000 and ₹ 4,00,000 respectively. After the close of accounts for the year it was observed that the interest on capital which was agreed to be provided at 5% p.a. was erroneously provided at 10% p.a. By what**

amount will Ajay's account be affected if partners decide to pass an adjustment entry for the same?

(a) Ajay's Current A/c will be Debited by ₹ 15,000.
(b) Ajay's Current A/c will be Credited by ₹ 6,000.
(c) Ajay's Current A/c will be Credited by ₹ 35,000.
(d) Ajay's Current A/c will be Debited by ₹ 20,000.

30. Which of the following items is not dealt through Profit and Loss Appropriation Account?

(a) Interest on Partner's Loan
(b) Partner's Salary
(c) Interest on Partner's Capital
(d) Partner's Commission

31. Arun and Vijay are partners in a firm sharing profits and losses in the ratio of 5:1.

Balance Sheet (Extract)

Liabilities	₹	Assets	₹
		Machinery	40,000

If value of machinery in the balance sheet is undervalued by 20%, then at what value will machinery be shown in new balance sheet:

(a) ₹ 44,000 (b) ₹ 48,000 (c) ₹ 32,000 (d) ₹ 50,000

32. E, F and G are partners sharing profits in the ratio of 3:3:2. As per the partnership agreement, G is to get a minimum amount of ₹ 80,000 as his share of profits every year and any deficiency on this account is to be personally borne by E. Net profit for the year ended 31st March, 2020 amounted to ₹3,12,000. Calculate the amount of deficiency to be borne by E:

(a) ₹ 1,000 (b) ₹ 4,000 (c) ₹ 8,000 (d) ₹ 2,000

33. Pick the odd one out:

(a) Rent to partner.
(b) Manager's Commission.
(c) Interest on Partner's Loan
(d) Interest on Partner's capital.

34. Mohit and Rohit are partners in a firm with capitals of ₹ 80,000 and ₹ 60,000 respectively. The firm earned a profit of ₹ 30,000 during the year. Mohit's share in the profit will be:

(a) ₹ 20,000 (b) ₹ 10,000 (c) ₹ 15,000 (d) ₹ 18,000

35. Chhavi and Neha were partners in a firm sharing profits and losses equally. Chhavi withdrew a fixed amount at the beginning of each quarter. Interest on drawings is charged @ 6% p.a. At the end of the year, interest on Chhavi’s drawings amounted to ₹900. Pass necessary journal entry for charging interest on drawings.

36. Fill in the blanks for the transaction ‘Interest on drawings’ ₹4000.

Journal:

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
	……………………… Dr. To …………………………… *(Being Interest on drawings charged)*		4,000	 4,000

37. The business of a partnership firm may be carried on by all the partners or any one of them acting for all. One of the important implications of this statement is that every partner is entitled to participate in the conduct of the affairs of its business. State the second important implication of this statement.

38. Dev withdrew ₹10,000 on 15th day of every month. Interest on drawings was to be charged @ 12% per annum. Calculate interest on Dev's drawings
39. Amit, a partner in a partnership firm withdrew ₹7,000 in the beginning of each quarter. For how many months would interest on drawings be charged?
40. Raj and Seema started a partnership firm on 1st July, 2018. They agreed that Seema was entitled to a commission of 10% of the net profit after charging Raj's salary of ₹2,500 per quarter and Seema's commission. The net profit before charging Raj's salary and Seema's commission for the year ended 31st March, 2019 was ₹2,27,500. Calculate Seema's commission.

ASSIGNMENT WORKSHEET – II

1. What is meant by Partnership?
2. What do you understand by'partners','firm'and'firm'sname'?
3. What is the status of partnership from an accounting view point?
4. What is the minimum number of partners allowed in a firm?
5. What is the maximum numbers of partners allowed in a firm?
6. What is meant by partnership Deed?
7. In the absence of a partnership deed,howare mutual relations of partners governed?
8. Give any two reasons in favour of having a partnership deed?
9. State the provisions of' Indian Partnership Act 1932 relating to sharing of profits in the absence of any provision in the partnership deed?
10. Give two circumstances in which the fixed capital so partners may change.

OR

State the conditions under which the capital balances may change under the system of a Capital

Account.

11. How would you calculate interest on drawing so equal amounts drawn on the 1st day of every month?
12. How would you calculate interest on drawing so equal amounts drawn on the last day of every month?
13. How would you calculate interest on drawing so equal amounts drawn on the middle day of every month?
14. How would you calculate interest on drawing so equal amounts drawn on the equal interval
15. Alka, Barkha and Charu are partners in a firm having no partnership agreement. Alka, Barkha and charu contributed Rs. 2,00,000, Rs. 3,00,000and Rs.1,00,000 respectively. Alka and Barkha desire that the profits should be divided in the ratio of capital contribution. Charu does not agree to this.How will you settle the dispute.
16. List two items that may appear on the credit side of a Partner's fixed capital amount?
17. List any four items which can be credited to the capital amount of a partner when the capital account is fluctuating.
18. Aand Bare partners in a firm without a partner ship deed.A is active partner and claims a salary of Rs. 18,000 per month. State with reasons whether the claim is valid or not.
19. Suresh and Ramesh are partners in a firm with a capital of Rs. 3,00,000 andrs.4,00,000res.They do not have Partnership Deed.Ramesh wants to share the profits in the ration of capitals.State with reasons whether the claims is valid.

20. Ram and Mohan are partners in a firm without any partnership Deed. Their capitals are Ram Rs.8,00,000 and Mohan Rs.6,00,000.Ram is an active partnerand looks after the business. Ram wants that profit should be shared in proportion of capital.State with reasons whether his claim is valid or not.
21. Pappu and Munna are partners in affirm sharing profits in the ratio 3 : 2. The partnership deed provided that Pappu was to be paid salary of rs. 2,500 per month and Munna was to get a commission of Rs. 10,000 per year. Interest on capital was to be allowed @ 5% p.a and interest on drawings was to be charged@ 6% p.a interest on Pappu's drawings was Rs. 1,250 and on Munna 's drawingsRs. 425 capital of the partners were rs. 2,00,000 and Rs. 1,50,000 res., and were fixed. The firm earned a profit of Rs.90,575forthe yearended31stMarch,2004prepare Profit and loss Appropriation Account of the firm.
22. Ram and Manohar are partners in a firm sharing profits and losses in theratio7:3 . According to the partnership deed, Ram was to be paid salary of Rs.5,000per month and Manohar was to get a bonus of Rs. 40,000 per annum.Interest on capital was to allowed @ 10 10 % p.a and interest on drawings was to be charged @87%p.aInterestton Ram's drawings was Rs.3,000and on Manohar'sdrawingsRs. 2,000 . Their fixed capitals were Rs. 4,00,000 and Rs. 1,50,000 resp.The firm earned a profit of Rs.2,50,000 for the year ended 31 st March , 2004. Prepare Profit and loss Appropriation Account of Ramand Manohar.
23. A and B Start business on July 1,2004, B makes an additional contribution ofRs.1,00,000 which is treated as a loan. The profit for the period ended March2005wasRs.85,000 before charging any interest. All the partners were entitled to a salary of Rs. 3,000 each, per quarter. The partners had drawnRs.24,000 each on Ist January 2005. Prepare the profit and loss Appropriation Account for the periodendedMarch31, 2005.
24. **Geeta and Meeta were partners in a firm sharing profit in the ratio 5: 3. Their fixed capital were Rs. 3,00,000 and Rs. 2,00,000 respectively. The partnership Deed provided that**

   i) Interest on capitals should be allowed @ 12%.

   ii) Geeta should allowed a salary of Rs. 40,000.

   iii) A commission of 5% of t he net profit should be allowed to Meeta.

   iv) The net profit for the year ended 31.3.2001 was Rs. 2,00,000.

   Prepare Profit and Loss Appropriation Account.

25. Malti, Paro and Arti are partners in a firm having fixed capitals of Rs. 80,000, Rs.40,000 and Rs. 50,000 respectively sharing profits as 7: 6: 4 . The rate of interest on capital was agreed at 10% p.a but was wrongly credited to them as 12% p.a .Give the necessary adjustment entry to adjust the balances of Partners Capital Accounts.
26. On March 31, 2005 after the close of books of accounts, the capital accounts of A, B and C stood at Rs. 24,000 , Rs. 20,000 respectively. The profit for the yearRs.36,000 was distributed. Subsequently. It was discovered that interest on Capital 5%p.a had been omitted . The profit sharing ratio was 2:2:1 pass andadjustment Journal.
27. Ram and Shyam were partners ina firm sharing profits in the ratio of 3:5 their Fixed capitals were Ram Rs. 5,00,000 and Shyam Rs. 9,00,000 . After the accounts of the year had been closed, it was found that interest on capital at 10% p.a as provided in the partnership agreement has not been credited to the Capital Accounts of the partners. Pass a necessary entry to rectify the error.
28. Jain ang Gupta were partners in affirm sharing profits in 3:2 ratio. Their fixed capitals were Jain Rs. 1,00,000 abd Gupta Rs. 1,50,000. After the accounts of the year had been closed it was discovered that interest on capital at 10% p.a as provided in the partnership agreement has not been credited to the capital accounts of the partners before distribution of Profits.

Pass the necessary JournalEntry to rectify the error.

29. A, B and C were partners in a firm. On 1st April, 2021 their capitals stood as ₹ 5,00,000; ₹ 2,50,000 and ₹ 2,50,000 respectively. As per provisions of the partnership deed:

(i) C was entitled for a salary of ₹ 5,000 per month.

(ii) A was entitled for a commission of ₹ 80,000 p.a.

(iii) Partners were entitled to interest on capital @ 6% p.a.

(iv) Partners will share profits in the ratio of capitals.

Net profit for the year ended 31.03.2022 was ₹ 3,00,000 which was distributed equally, without taking into consideration the above provisions. Showing your workings clearly, pass necessary adjustment entry for the above.

30. Ravi and Mohan were partners in a firm sharing profits in the ratio 7:5. Their respective fixed capitals were Ravi Rs. 10,00,000 and Mohan Rs. 7,00,000. The partnership deed provided for the following :

i) Interest on capital @ 12% p.a.

ii) Ravi's Salary Ra. 6,000 per month and Mohan's Salary Rs. 60,000 per year. Theprofit for the year ended 31.3.2007 was Rs. 5,04,000 which wasdistributed equally, without providing for the above. Pass an adjustment entry.

31. Kumar and Raja were partners in a firm sharing profits in the ration of 7:3 . Their fixed capitals were Kumar Rs. 9,00,000 and Raja Rs. 4,00,000. The partnership deed provided the following but the profit for the year was distributed without providing for:

i) Interest on Capital @ 9% p.a

ii) Kumar's Salary Rs. 50,000 per year and raja 's Salary Rs. 3,000 per month. Theprofit for the year ended 31.3.2007 was Rs. 2,78,000.Pass the adjustment entry.

32. A, B and C are partners in a firm sharing profits in the ratio of 2:2:1 .C is guaranteed a minimum amount of Rs. 10,000 as his share of profit every year. Deficiency, if any on that account shall be borne by B. The profits for the two years ended 31 st March 2003 and 31 st March 2004 were Rs. 50,000 and Rs. 60,000 respectively. Prepare Profit and Loss appropriation account for two years.

33. The partners of a firm distributed the profits for the year ended 31 st March 2003 Rs. 90,000 in the ratio of 3:2:1 without providing for the following adjustment.

i) A and C were entitled to a salary of Rs. 1,500 per ,month.

ii) B was entitled to a commission of Rs. 4,500

iii) B and C had guaranteed a minimum profit of Rs. 35,000 per annum to A.Profits were to be shared in the ratio of 3:3:2

Pass the necessary Journal entry for the above adjustment in the books for the firm. A, B and C were partners in a firm sharing profits in the ratio of 2 : 2 : 1. C guaranteed to be given a profit of Rs.50,000 per year. Deficiency, if any on that account shall be borne by A and B in the ratio of 3:2. The net Profit of the firm for the year ended 31 st March , 2004 was Rs. 2,00,000.

Prepare Profit and Loss Appropriation Account A, B and C.

34. A , B and C entered into a partnership on October 1,2004 to share profits and losses in the ratio of 3:2:1. However personally guaranteed that C's share ofprofit after charging interest on Capitals @ 5%p.a would not be less than Rs.30,000 in any year. The capital contribution were A Rs. 3lakh, B Rs. 2 lakhs and C Rs. 1lakhs. The profits for the period ended March 31,2005 were rs. 1,20,000.Show the distribution of profits.
35. A,B and C were partners in a firm sharing profits in 2:3:5 ratio. A was guaranteed a minimum profit of rs. 1,00,000 . Any deficiency on this account wasto be borne by C. The net profit of the firm for the year ended 31st March ,2006was Rs.4,50,000 .Prepare Profit and Loss Appropriation Account of A, B and C for the year ended 31st March , 2006
36. Ajit and Baljit were sharing p[rofit in the ratio of 3:Chaman into the partnership for1/6 th share of the future profits. Goodwill Valued at 4 times the average super profits of the firm was Rs. 18,000. The firm had assets worth Rs. 15lakhs and liabilaites Rs. 12lakhs.The normal earning capacity of such firms is expected to be 10% p.a . find the Avergae Profits/ActualProfits earned by the firm during the last 4 years.
37. **X,Y and z were sharing profits and losses in the artio 5:3:2. They decided to share future profits and losses in the ratio of 2:3:5 with effect from ist April 2007.They decided to record the effect of the following withoput affecting their book values:**

    i) Profit and loss account Ra. 24,000

    ii) Advertisement Suspense Account Rs. 12,000.

    Pass the necessary adjusting entry.
38. Suman and Poonam were partners ina firm sharing profits in 3:2 ratio. From 1st March 2006 they decided to change it to 3:1. For the purpose the goodwill of the firm was valued at Rs. 1,20,000
39. A, B and C were partners ina firm sharing profits in the ratio of 5:3:2 . On 1 st January , 2005 they decided to share the profits equally. It was also agreed that the change carried out tetropectively for the last 4 years. The profits for the last 5years were as follow.

Year	**Ended Profit (Rs.)**
2000	50,000
2001	40,000
2002	10,000(loss)
2003	60,000
2004	1,00,000

    Pass the necessary adjustment entry.
40. **A and B were partners in the ratio of 3: 2. They admit C for ¼th share in the profits of the firm. It was decided that C will bring Rs. 97,200 as goodwill and Rs. 3,16,000 as capital. Pass necessary journal entries and also find out the new profit-sharing ratio under both the cases:**

    (i) When the goodwill is retained in the firm.

    (ii) When goodwill is withdrawn by old partners.
41. A and B were partners in the ratio of 3:2.. C was admitted for $\frac{3}{7}$ th profits which he takes $\frac{2}{7}$ th from A $\frac{1}{7}$ th from B. The total goodwill of the firm was Rs. 25,480. C brings 36,400 as his share of capital and also brings his share of goodwill in cash. Pass necessary Journal entries also find out the new profit sharing ratio.

42. Leela and Meena were partners in the ratio of 3 : 2. Nupur was admitted for ¼ th share which she acquires $\frac{2}{3}$rd from Leela from $\frac{1}{3}$ rd from Meena. Rs48,750 was brought as capital and Rs. 19,500 for goodwill. 25% of the goodwill was withdrawn by Leela and Meena.

Pass necessary journal entries and also find out the new profit sharing ratio.

43. Sonu and Monu were partners in the ratio of 5 : 3. They admit Ramik for $\frac{1}{4}$th share which he will acquire equally from Sonu and Monu. Ramik brings Rs. 64,000 as goodwill and Rs. 2,88,000 as Capital.

Pass necessary journal entries and also find out the new profit sharing ratio.

44. (a) A and B are partners in a firm sharing profits in the ratio of 3 : 2. C is admitted as a partner A and B surrender 1/2 of their respective share in favour of C. Find the new profit sharing ratio and also the sacrificing ratio.

(b) C is to bring his share of premium for goodwill in cash. The goodwill of 2 the firm is estimated at Rs. 56,000. Pass necessary entries for the record of goodwill in the above case.

45. P, Q and R were partners in the ratio of 4 : 3 : 2. O was admitted for 2/9th shares. He brings Rs 58,500 as capital and Rs 26,000 as his share of Goodwill. The new profit sharing ratio was 3 : 2 : 2 : 2 respectively.

Pass necessary journal entries and also find out the sacrificing ratio.

46. Aarti and Deepti were partners in the ratio of 2 : 1. Shalini and Mohini were admitted. After the admission of Shalini and Mohini their ratio becomes as 4 : 2 : 3 : 1. Goodwill of the firm was Rs. 91,000. Mohini brings her share of goodwill and Rs. 26,000 as capital. Shalini brings Rs. 22,750 cash and Rs. 18,200 with stock as her capital. She also brings her required amount of goodwill.

Pass necessary journal entries.

47. A and B were partners in the ration of 3 : 2. They admit C for 3/13 share. New profit ratio after C's admission will be 5 : 5 : 3. C brought some assets in the form of his capital and for the share of his goodwill. Following were the assets :

Assets	Rs.
Stock	3,17,200
Building	3,12,000
Plant and Machinery	1,82,000

At the time of admission of C goodwill of the firm was valued at Rs. 16,22,400. Pass the necessary journal entries. Also prepare C's Capital Account.

48. A and B were partners in a firm sharing profits in the ratio of 3 : 1. On 1-3-2006, they admitted C as a new partner for ¼ th share in the profits. The new profit sharing ratio will be 2 : 1 : 1. C brought in Rs. 1,25,000 as his capital and Rs. 31,250 for his share of goodwill (Premium) in cash. On C's admission goodwill account appeared in the books of the firm at Rs. 18,750.

Pass necessary Journal entries in the books of the firm on C's admission.

49. Raju and Suresh were partners in the ratio of 4 : 1. They admit Ram for $\frac{1}{6}$th share. Ram brings Rs. 2,70,000 as his share of goodwill. New ratio of Raju, Suresh and Ram was 3 : 2 : 1. respectively. Pass necessary journal entries.

50. L and M were partners in a firm sharing profits in the ratio of 3 : 1. They admitted N as a new partner on 1-3-2006 for 1/3rd share. It was decided that L, M and N will share future profits equally. N brought Rs. 70,000 in cash and machinery worth Rs. 98,000 for his share of profits as premium for goodwill. Showing your calculations clearly pass necessary journal entries in the books of the firm.
51. X and Y were partners in the ratio of 4 : 1. C was admitted for 1/3rd share. He brings Rs. 30,000 as his share of goodwill. Future profit of X and Y will be decided equally Journalise these transactions. Also find out the new profit sharing ratio.
52. Pooja and Rachita were partners with capitals of Rs. 50,000 and 75,000 respectively. Their profit sharing ratio was 4 : 3. Kavita was admitted. The new ratio was decided as 3 : 2 : 2 respectively. Kavita brings Rs. 15,000 as his share of Premium. Pass necessary journal entries if Capital Accounts of the partners are fixed. Also find out the sacrificing ratio.
53. A and B were partners in the ratio of 7 : 5. C was admitted for $\frac{1}{6}$ th share. The new ratio was decided as 13 : 7 : 4 respectively. C brings Rs. 6,00,000 as his share of capital but was not able to bring any cash for his share of goodwill/premium. The firm's goodwill at the time of C's admission was valued at Rs. 5,76,000.
54. Mona and Lata were partners in the ratio of 3 : 2. Reema was admitted as a new partner and it was decided that they will share future profits and losses equally. Reema brings Rs 90,000 as her capital and goodwill of the firm at the time of admission was Rs. 108000. Pass necessary journal entries and also find out the sacrificing ratio under the following cases:
    a) When goodwill appears in the books Rs. 90,000.
    b) When goodwill appears in the books Rs. 1,80,000.
    c) When no goodwill appears in the books.
55. A and B are partners in a firm sharing profits in the ratio of 5 : 3. On 1st April, 2006 They admitted C as a new partner. The new profit-sharing ratio will be 4 : 3 : 2. C brought in Rs. 1,40,000 in cash as his share of capital but could not bring any amount for goodwill in cash. The firm's goodwill on C's admission was valued at Rs 2.52,000. At the time of C's admission goodwill existed in the books of the firm at Rs 3,36,000.

    Pass necessary journal entries in the books of the firm on C's admission.Show your working clearly.
56. P and Q were partners in the ratio of 3 : 2. R was admitted for ¼ th share. Goodwill already appears in the books of accounts Rs. 52,000. Pass necessary journal entries in the following cases :
    1. R was not able to bring any share of goodwill i.e. Rs 41,600.
    2. R brings his share of goodwill in cash i.e. 41,600.
57. Ram and Shyam were partners sharing profits equally. They admit Mohan into partnership. Mohan paying only Rs 4,000 for premium out of his share of premium of Rs. 7,200 for ¼ th share of profits. Goodwill account appears in the books at Rs 24,000. All the partners have decided that goodwill should not appear in the new firm's books. Give necessary journal entries.
58. A and B were partners in the ratio of 5 : 3. C was admitted for $\frac{1}{5}$ th share which he will acquire $\frac{1}{6}$ th from A and $\frac{1}{30}$ th from B. C brings Rs. 22,500 as his share of goodwill out of his share of Rs. 40,500. No goodwill account appears in the books of the firm. Pass necessary journal entries and also find out the new profit-sharing ratio.
59. Amita and Babita were partners in the ratio of 3 : 1. Charu was admitted for $\frac{1}{3}$ rd share. Charu's share of goodwill/premium was Rs. 30,000 which she was not able to bring it in cash. It was decided that new profit sharing ratio will be equal in future. Pass necessary journal entries.

60. Sonu and Monu were partners in the ratio of 3 : 2. Chirag was admitted for $\frac{1}{5}$ th shar. Chirag acquires his share from Sonu and Monu in the ratio of 2 : 3. At the time of admission Goodwill was valued at Rs.195,000. Chirag brings Rs. 7,50,000 as capital but was not able to bring any cash for goodwill. Pass necessary journal entries if capitals are fixed under the following cases:
    1. No goodwill appears in the books.
    2. Goodwill appears in the books at Rs. 97,500.
61. A and B were Spartners with capital of Rs. 29,250 and Rs. 20,250 respectively. They admit C for $\frac{1}{5}$ th share. Rs. 18,000 were brought by C as his share of capital . Pass necessary Journal entries.
62. Asha and Vibha were partners in a firm in the ratio of 4 : 1. On 1st September 2007, they admit Radha as a new partner for $\frac{1}{5}$ th share. At the date of admission of Radha, there was a balance of Rs 2,40,000 in general reserve and a debit balance of Rs. 1,20,000 in the profit and loss account of the firm. Pass necessary journal entries for the adjustment of accumulated profit or loss.

BUSSINES STUDIES

Q1.Indian Railways has launched new broad coach solar power train,which is going to be a path breaking leap towards making trains greener and more environment friendly. The solar power DEMU has 6 trailers, coaches and is expected to save about 21000 liters of diesel and ensure a cost saving of ₹,1200000 per year. Identify and explain the objectives of management achieved by Indian Railways in the above case.

Q2.A successful enterprise has to achieve its goals efficiently and effectively explained?

Q3. The management of Vrinda limited strongly believes that the members of an organization should work towards fulfilling the common organizational goals.This requires teamwork and integration of efforts of all individuals, departments and specialist. This is because all the individual and departments depend on each other for information and resourcestoperformtheirrespectiveactivities.Managersneedtoreconciledifferencesin approach, timing, efforts or interest. At the same time It should enable all its members to grow and develop. Thus, there is a need to harmony individual goals and organisational goals

A) Identifying and explain the concept of management. Discuss above
B) The characteristics of management which is reflected from the above para.

Q4. Zoya international limited is a multinational company in which people of various nationalist work together with a team-spirit of unity and harmony in a discrimination free environment.Equal opportunities are available for everyone in the company.The pay and compensation of all the employees is just an equitable

A) State the principle of management being followed by Zoya international ltd.
B) Which benefit will Zoya international limited derive following the principle identity in part A.

Q5. Principle of management equip the managers to foresee the cause-and-effect relationship of their decisions and actions. As such, the wastage associated with a trial-and- error approach can be overcome. Principle of management also limit the boundary of managerial discretion so that their decisions may be free from personal pre justices and biases. For example, in deciding the annual budget for different departments, rather than personal preferences, managerial discretion is bounded by the principle of contribution to organisational objectives.

A) Identify and explain the administration principle of management highlight above
B) State the point of significance of management principle highlighted above.

Q6.ExplainThe process Of planning with examples?

Q7.Delegations helps a manager to extend is area of operations as without it, his activities would be restricted to only what he himself can do.“Do you agree? give reasons in support of your answer.

Q8”Decentralisation is extending delegation to the lowest level”Comment.

Read the following text and answer question on the basis of the same:

Ms.Jaishree recently completed her post Graduate Diploma in Human Resource Management. A large steel manufacturing company, which employees 800 persons appointed her as its Human Resource Manager.ms. Jaishree has been given complete charge of the company's Human Resource Department. The company has an expansion plan in hand which may require another 200 persons for various types of additional requirements.

Q9.**Identify the function of management highlighted in the above case**

A) Planning B)organising C)staffing D)directing.

Q10.**Identify he step of function of management identify in the above case**

A)Estimating man power requirement, B)recruitment

C) selection D)placement and orientation.

Q11.**Identify the concept which will help in deciding the number of persons required.**

A) Work load analysis B)work force analysis,
B) Human resources planning D)staffing

Q12.**identify the next 2 steps in the function of management. Identify in part(a)to fulfil the additional requirement of 200 persons.**

A) recruitment selection B)selection placement and orientation

C) placement and orientation training and development
D) training change development performance appraisal.
Q13.BrindaownsaTyremanufacturingunitinSaharanpurwithbranchesacrossthestate of Uttar Pradesh. Whenever there is an increase in demand more employees are needed. Sometime Brenda shifts the employees from one unit to another and sometime moves

Them to higher positions giving them more responsibilities. In this way, she tries to meet the increased demand with the existing workforce.

Identify And explain the 2 sources of recruitment practiced by Brinda.

Q14. A public transport corporation has hired 2000 buses for the different routes for the passengers of metropolitan city. In order to fill vacancies, it advertised in the newspaper andnumberofapplicationsappliedforthesame.Thecompanyhastonowundertakethe process of selection to identify and select the best. Explain the the first 6 steps involve in the process.

Q15. Charu is working in a company on permanent basis. As per the job agreement , she had to work for 8 hours a day and was free to work overtime. Charu worked overtime. Due to over time she fell ill and had to take leave from her work. No one showed concern and enquired about her health. She realized that she was fulfilling only some of her needs while some other needs still remained to be fulfilled.

A) Identify the needs of Charu discussed in the above para by quoting the lines

Also explain two other needs of Charu followed by the above needs,which still remain to be satisfied

BANKING

Q1.What are advantages and disadvantages of debit cards?

Q2.What are the advantages of keeping shares in demat account ?
Q3. What are the duties & Liabilities of Bailee?

Q4.What does the Bank assess while issuing Guarantee on behalf of its customers?

5.What are the advantages / disadvantages of Online / Internet Banking?

Q6.Explain Phishing, skimming and spoofing?

Q7.Explain the process of ATMs for cash withdrawal?

Q8.State the meaning, characteristics & limitations of a Computer?

Q9. What are the frauds in Credit card?

Q10.Differentiate between Manual accounting and Computerised accounting system?

Make a chart on following topics.

2. Discuss in the precautions to be followed while using ATM card
3. Do a visit to a near by branch to see the Bank vault with locker facility and see the security arrangement made

ARTIFICIAL INTELLIGENCE

Prepare a Project report on any one topic

- How AI is used in Healthcare / Agriculture / Education
- Future of AI: Opportunities and Challenges
- Ethical Implications of Artificial Intelligence

Include:

Introduction

- • Current Applications
- • Benefits and Drawbacks
- • Your Own Opinion
- • Images/diagrams for better understanding

Complete the following Python exercises in your notebook

- Write a Python program to take user input and classify it using simple conditional statements.
- Create a dictionary storing student names and marks, and write code to find the topper.
- Use `matplotlib` to create a basic bar chart of student scores.

MATHS

MATHEMATICS

Ch-2(Inverse Trignometric functions)
Ch -3 (Algebra of Matrices)
Ch-4 (Determinants)
Ch-5(Matrices Continued)
Ch -6(Continuity and Differentiability)

Practice All NCERT questions from Chapters two times as assignment.
Submit after holidays.

Write 2 activities in Maths lab Manual book.

(i) To verify the relation R in the set L of all lines in a plane, define by R= { (a,b): a II b } is an equivalence relation.

(ii) To demonstrate a function is one – one but not onto.

ENGLISH

(Reading and writing)

1. Practice comprehension passages(any five) from prescribed book.

2. **Write NOTICES on the following occasions(three of each category)**

(a)Tour (b) sports (c)cultural/extra curricular activities

(d)lost and found (e)Appeals

3. **Write FORMALLETTERS on the following topics(three of each category)**

(b)editor (c)JobApplication

4. Write ARTICLES on the following topics. (Word limit 150-200)

1.The importance of value based education

2. The role of technology in education

3. the role of youth in shaping India's future

4. Stress and pressure on modern youth

(LITERATURE)

5. Learn all the chapters(flamingo & vistas)already done in class.

6. Prepare above said chapters'background,theme,message and title.

7. **Thoroughly read all the chapters.(QUESTIONS FOR PRACTICE) (Word limit 200- 250 each answer)**

(a)" It was their way of thinking our master for forty years of faithful service and of showing their respect for the country that was theirs no more."How did the people of Frenz's village show their respect for M.Hamel? What values did they hold and what values had they failed to live in their lives? Why is it important to conduct our lives with certain values?

(b)Mental suppression and apathy among the poverty stricken children deprives them of self confidence.Write a paragraph about different values can revive their confidence and help them rewrite their own destinies.

(c)What values of Douglas helped him over come his fear of water?Do you think the same values can help you manage your own fears, if any,why/why not ?

(d) Through the depiction of the Tiger king's character and his ultimate destiny,Kalki hints at the neglect of duties by men of elevated status.Men with power must incorporate the values of dedicated work, selflessness and courage. Discuss how such values can utter the destinies of individuals and states.Cite the examples from history where such values served humanity
at large.

(e) The story is a satire on the conceit of those in power. How does the author employee the literary device of dramatic irony in the story.

(f) For the children it is wrapped in wonder , for the elders it is a means of survival". What kind of life do the rag pickers of Seemapuri lead?

Projectwork

Prepare a project file on the topic:
A thing of beauty
OR
Indigo