DAV Public School Gandhi Nagar (CCL), Ranchi – 8

<u> Holiday Home – Work (2018-19)</u>

Class : XII (Commerce)

<u>English</u>

- 1. Read the novel "The Invisible Man".
- 2. On the basis of your reading the novel prepare the character sketch of Mrs. Hall and Griffin.

Accountancy

- (1) The Partnership deed is silent on payment of salary to partners. Anita, a partner, claimed that, since she managed the business, she should get a monthly salary of Rs. 10,000. Is she entitled for the salary? Give reason.
- (2) State the provisions of Indian Partnership Act, 1932 regarding the payment of remuneration to a partner for the services rendered.
- (3) What is the maximum number of partners that a partnership firm can have? Name the act that provides for the maximum number of partners in a partnership firm.
- (4) Would a ' charitable dispensary' run by 8 members be deemed a partnership firm? Give reason in support of your answer.
- (5) Why Profit and Loss Appropriation A/c is prepared?
- (6) What is meant by 'unlimited liability of a partner'?
- (7) Can a partner be exempted from sharing the losses in a firm? If yes, under what circumstances?
- (8) Stat two elements of the partnership deed.
- (9) When the partners' capitals are fixed, where the drawings made by a partner will be recorded?
- (10) State the conditions under which the capital balances may change under the system of fixed capital account.
- (11) The firm XYZ earned a profit of Rs. 2,75,000 during the year ending on 31st march,2016. 10% of this profit was to be transferred to general reserve. Pass necessary journal entry for the same.
- (12) G, H and R were partners in a firm sharing profits in the ratio of 7:4:9. Their fixed capitals were G Rs.
 - 2,00,000, H Rs.75,000 and R Rs.3,50,000. Their partnership deed provided for the following
 - (i) Interest of capital @ 9% per annum.
 - (ii) Salary of Rs.6,000 per month to H.
 - (iii) Interest on drawings @ 6% per annum.
 During the year ended 31st Dec., 2016 the firm earned a profit of Rs.1,70,000. Interest on G's drawings was RS.750, on H's drawings Rs.450 and on R's drawings Rs. 1250.
 Prepare profit and loss appropriation account for the year ended 31st Dec.2016.
- (13) A, B and C were partners in a firm having capitals of Rs. 60,000 and Rs. 80,000 respectively. Their current account balances were A Rs.10,000, B Rs.5,000 and C Rs.2,000 (Dr.)

According to the partnership deed, the partners were entitled to interest on capital @ 5% per annum. C being the working partner was also entitled to a salary of Rs.6,000 per annum. The profits were to be divided as follows:

- (i) The first Rs.20,000 in proportion to their capitals.
- (ii) Next Rs. 30,000 in the ratio of 5 : 3 : 2.
- (iii) Remaining profits to be shared equally.
- The firm made a profit of Rs.1,56.000 before charging any of the above items. Prepare the profit and loss appropriation account and pass necessary journal entry for appropriation of profit.
- (14)Calculate the interest on drawings of Mr. Bajaj @ 10% p.a. for the year ended 31st march, 2016 in each of the following alternative cases:

Case (a) If he withdrew Rs.8,000 in the beginning of each quarter.

Case (b) If he withdrew Rs.8,000 at the end of each quarter.

Case (c) If he withdrew Rs.8,000 during the middle of each quarter.

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- (15) A, B and C started a business in partnership. A contributes Rs.50,000 for the whole year. B introduces Rs.40,000 at first and increased it to Rs.46,000 at the end of four months but withdraws Rs.16,000 at the end of nine months. C invests Rs.80,000 at first but withdraws Rs.20,000 at the end of five months. Firm earned a profit of Rs.23,750 during the year. You are required to show the division of profits on the basis of the effective capital employed by each partner during the year.
- (16) X, Y and Z are partners sharing profits and losses in the ratio of 3 : 2 : 1 . After the final accounts have been prepared, it was discovered that interest on drawings had not been taken into consideration. The interest on drawing of partners amounted to X Rs.2,550, Y Rs.1,850 and Z Rs.1,000. Give the necessary adjusting journal entry.
- (17)The partners of a firm distributed the profits for the year ended 31st march, 2016,Rs.90,000 in the ratio of 3 : 2 : 1 without providing for the following adjustments:
 - (i) A and B were entitled to a salary of Rs.1,500 each per annum.
 - (ii) B was entitled to a commission of Rs.4500.
 - (iii) B and C had guaranteed a minimum profit of Rs.35,000 p.a. to A
 - (iv) Profits were to be shared in the ratio of 3 : 3 : 2.
 - Pass necessary journal entry for the above adjustments in the books of the firm.
- (18) A B and C were partners in a firm sharing profits in the ratio of 3: 2: 1. Their Balance sheet as at 31-3-2018 was as follows :

Liabilities		Rs.	Assets	Rs.
Creditors		1,00,000	Land	1,00,000
Bills payable		40,000	Building	1,00,000
General Reserve		60,000	Plant	2,00,000
Capitals :			Stock	80,000
Α	2,00,000		Debtors	60,000
В	1,00,000		Bank	10,000
С	50,000	3,50,000		
		5,50,000		5,50,000

A, B and C decided to share the future profits equally , w.e.f. , April 1 , 2018. For this it was agreed that :(i) Goodwill of the firm be valued at Rs. 3,00,000.

- (ii) Land be valued at Rs.1,60,000 and building be depreciated by 6%.
- (iii) Creditors of Rs.12,000 were not likely to be claimed and hence be written off. Prepare Revaluation Account, Partners' capital Accounts and Balance sheet of the Reconstituted firm.
- (19) X and Y are partners sharing the profits and losses in the ratio of 2 : 3 with capitals of Rs.12,000 and Rs. 6,000 respectively. The partnership deed provides for interest on capital @ 6% p.a. even if it involves the firm in loss and the profits for the year are Rs.900. Show the distribution of profit/loss by preparing the relevant account.

<u>B.ST.</u>

- 1. State the nature and concept of management.
- 2. Differentiate between efficiency and effectiveness with a complete illustration.
- 3. State the principle of management propounded by Henry Fayol.
- 4. Discuss any two scientific technique given by FW Taylor.
- 5. What do you mean by scalar chain? How is it different from Gang Plank.
- 6. What do you mean by division of work?

ECONOMICS

- 1. State and discuss any two factors that will shift the PPC to the right.
- 2. Draw a hypothetical schedule for a straight line PPC
- 3. Giving reason state the impact of each of the following on demand curve of a normal good X, if
 - i) Price of its complementary goods falls
 - ii) New reports claim that consumption of product X has harmful effect on human health.
 - iii) Income of consumer increases.

- 4. Arrange the following coefficients of price elasticity of demand in ascending order. -0.87, -0.53,-3.1,-0.80
- 5. Comment on the degree of elasticity of demand for commodity X, if the price of the commodity falls from Rs 28 per unit to Rs 23 per unit and its quantity demanded rises from 50 units to 100units.
- 6. As a result of 10% fall in price of a good, its demand rises from 100 units to 140 units. What is price elasticity of demand.
- 7. Demand of a commodity by a consumer falls by 10% as its price rises from Rs 10 per unit to Rs 12 per unit. What is price elasticity of demand.
- 8. A consumer buys 100 units of a good at Rs 5 per unit. The price elasticity of demand is (-)2. At what price will he buy 180 units of the commodity.
- 9. At a price of Rs 15 per unit a consumer buys 500units. Its price falls by 20% and demand rises by 80 units. Calculate price elasticity of demand.
- 10. Suppose initial demand was 100 units ,with rise in price by Rs5, the quantity demanded decreases by 5 units. Elasticity of demand is 1.2. Find out initial price.
- 11. A person buys 10 units of a good at Rs 6 per unit, When the price falls to Rs 5 per unit he buys 14 units. Calculate degree of price elasticity of demand.
- 12. Price elasticity of demand of a good is (-) 1. Calculate the % change in price that will raise the demand from 20 units to 30 units.
- 13. A consumer spends Rs 100 on a good priced at Rs 4 per unit . When its price falls by 25% the consumer spends Rs 75 on the good. Calculate the price elasticity of demand by percentage method.
- 14. A 5% fall in the price of a good raises its demand from 300 units to 318 units, Calculate price elasticity of demand.
- 15. The demand of good X and Y have equal price elasticity. The demand of X rises from 100 units to 200 units, due to fall in its price. Calculate % rise in demand of Y if its price falls by 8%.
- 16. If there are two demand curves intersecting each other, which demand curve has greater elasticity of demand? Explain.
- 17. Differentiate between increase in demand and increase in quantity demand.
- 18. Explain the factors affecting

a) Individual demand b) Market demand c) Elasticity of demand.

- 19. Define the following terms
- a) Opportunity cost
- d) Normative economics and Positive economics
- f) Perfectly elastic and Relatively elastic demand.
- b) Marginal opportunity cost

c) PPF

e) Normal goods and Giffen goods

MACRO ECONOMICS

1. Use the following information of an imaginary country.

Year	2014-20125	2015-2016	2016-2017		
Nominal GDP	6.5	9.4	12		
GDP Deflator	100	150	150		

I) For which year is real GDP and nominal GDP same and why?

II) Calculate Real; GDP for the given years. Is there any year for which Real GDP falls?

2. Find NI by Expenditure method.

		In crores
1	Current transfers from rest of the world	50
2	Net Indirect taxes	100
3	Net Exports	-25
4	Rent	90
5	Private final consumption expemditure	900
6	Net Domestic Capital formation	200
7	Compensation of Employees.	500
8	Net factor income from abroad	-10
9	Government final consumption expenditure	400
10	Profit	220
11	Mixed income of self employed	400
12	Interest	230

3. Calculate National Income.

1	Private Final Consumption Expenditure	900
2	Government Final Consumption Expenditure	200
З	Change in stocks	-20
4	Net Domestic Fixed Capital Expenditure	120
5	Net Imports	10
6	Net Indirect tax	150
7	Net factor income from abroad	-10

4. Calculate Gross National Product at Market Price

1	Dividends	300
2	Compensation of Employees	3000
3	Rent	500
4	Depreciation	200
5	Interest	800
6	Net Factor income to abroad	100
7	Mixed Income	5000
8	Net Indirect tax	400
9	Profit	1500

5. Find GDP at Market price by Income and Expenditure Method

1	Mixed income of self employed	1850
2	Rent, Interest, Profit	1290
3	Interest on National Debt	40
4	Government final consumption expenditure	2220
5	Imports	170
6	Exports	140
7	Private final consumption expenditure	1530
8	Change in stock	100
9	Compensation of employees	730
10	Subsidies	30
11	Net factor income from abroad	-10
12	Consumption of fixed capital	120
13	Gross fixed capital formation	400
14	GST	260

6. Find GDP at MP by Product Method and Income Method

1	Intermediate Consumption of	
	a) Primary sector	500
	b) Secondary sector	400
	c) Tertiary sector	300
2	Value of Output of	
	a) Primary sector	1000
	b) Secondary sector	900
	c) Tertiary sector	700
3	Rent	10
4	Emoluments of employees	400
5	Mixed Income	650
6	Operating surplus	300
7	Net factor income from abroad	-20
8	Interest	5
9	Depreciation	40
10	Net indirect tax	10

7. Calculate Operating surplus

1	Gross domestic product at market price	10,000
2	Depreciation	4000
3	Net indirect tax	500
4	Subsidires	100
5	Rent, Interest	500
6	Wages in cash	700
7	Mixed Income	300
8	Dearness allowances	200

8. Find

- i) Value of gross product of the firm
- ii) Net value added at market price
- iii) Net value added at factor cost

```
iv) Prove that National Income by (income method)=NVAat FC (by product method)
```

1	Increase in stock	2000
2	Sales	20,000
3	NIT	800
4	Purchase of raw materials from other firms	2000
5	Purchase of fuel and energy	200
6	Consumption of fixed capital	600
7	Rent of land and buildings	700
8	Wages and salaries	13500
9	Interest payment	2200
10	Dividend	1500
11	Company gains tax/profit tax	300
12	Undistributed profits	200

9. If the Real GDP is Rs 500, and Price Index is (base=100) 125. Find Nominal GDP

- 10. If Real GDP is Rs 400, and Nominal GDP is Rs 450, Find Price Index.
- 11. Government spends on child immunization programmes. Analyse

Computer Science

- 1. (a) What is the difference between global and local variable? Also, give a suitable C++ code to illustrate both.
 - (b) Write the name of the header files which is/are essentially required to run/execute the following C++ code:
 - void main()

{ char ch, word[] = "Sample Paper Gandhinagar"; for(int i= 0; word[i] ! = '\0'; i++)

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```
if (word[i] == ' ')
       cout<<endl;
       else
       {
       ch = tolower(word[i]);
       cout<<ch;
       }
(c) Rewrite the following program code after removing all syntax error (if any). Underline
   each correction:
      include<iostream.h>
       class User
       long UId;
       char ph_no[8];
       public
       void Authorize()
       cin>>UId; cin>>Ph_no;
       }
       void Show()
       {
       cout<<UId << ":" << Ph_no << endl;
       }
      };
       void main()
       User U;
       Authorize. U();
       Show();
(d) Find the output of the following program:
       #include<iostream.h>
       struct SQUARE
       {
       int X,Y,Z; };
       void MoveIn(SQUARE &T,int Step=2)
       {
       T.X-=Step;
       T.Y+=Step;
       T.Z+=Step;
       }
              void MoveOut(SQUARE &T,int Step=5)
              {
              T.X+=Step;
              T.Y-=Step;
              T.Z+=Step;
              }
              void main()
              {
              SQUARE T1={10,20,5}, T2={30,10,40};
              MoveIn(T1);
              MoveOut(T2,10);
              cout<<T1.X<<"&"<<T1.Y<<"," <<T1.Z<<endl;
              cout<<T2.X<<"&"<<T2.Y<<","<<T2.Z<<endl;
```

MoveIn(T2,20);

```
cout<<T2.X<<"&"<<T2.Y<<","<<T2.Z<<endl;
```

(e) Find the output of the following program:

}

```
#include<iostream.h>
void Func1 (char inf [ ], char CH)
{
for (int C = 0; inf[C] ! = (0'; C + +)
{
if (inf[C] > = 'B' \&\& inf[C] <= 'G')
inf[C] = '*';
else
if (inf[C] == 'A' || inf[C] == 'a')
inf[C]=tolower (inf[C]);
else
if (C \% 2 = =0)
inf[C] = toupper (inf[C]);
else
inf[C] = CH;
}
void main()
char Code [] = "BluEHeAvEn";
Func1 ( Code, '@');
cout<< "New Text:" <<Code <<endl;</pre>
```

(f) Go through the C++ code shown below, and find out the possible output or outputs from the suggested output options (i) to (iv). Also write the minimum and maximum value, which can be assigned to the variable MyNum.

```
#include<iostream.h>
#include<stdlib.h>
void main()
{
randomize();
int MyNum, Max = 5;
YourNum = 20 + random (Max);
for (int N = MyNum; N < 25; N++)
cout<< N << "*";
}
   (i) 20 * 21 * 22 * 23 * 24 * 25
   (ii) 22 * 23 * 24 * 25
   (iii) 23 * 24
   (iv) 21 * 22 * 23 * 24 * 25</pre>
```

- 2. (a) What do you understand by Data Encapsulation and Data Hiding? Also, give an example in C++ to illustrate both.
 - (b) Give the output of the following C++ code. Also write the name of the feature of Object Oriented Programming used in the following program jointly illustrated by the function [i] to [iv].

```
#include<iostream.h>
void Sample() // Function i
{
for( int J = 1 ; J<=80 ; J++) cout <<"-";
cout<<endl;
}</pre>
```

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```
void Sample(int N)
                                                // Function ii
for( int J = 1 ; J<=N ; J++) cout <<"*";
cout<<endl;
}
void Sample (char Ch, int N)
                                                 // Function iii
for( int J = 1 ; J<=N ; J++) cout <<Ch;
cout<<endl;
}
void Sample( int M, int N)
                                                // Function iv
for( int J = 1 ; J<=N ; J++) cout <<M*J;
cout<<endl;
void main()
int X = 9, Y = 4, Z = 3;
char C = '\#';
Sample(C, Y);
Sample(X, Z);
Define a class RENTAL in C++ with following description:
```

Private Members:

3.

- Hno of type integer
- Abouthouse of type string
- houseType of type string
- Rent of type float
- A Function Assign_Rent() to calculate Rent of Car as per the following rules:

CarType	Rent
Bunglow	10000
MIG	8000
LIG	5000
36 1	

Public Members:

- A function Gethouse() to allow user to enter values for Hno, Abouthouse, houseType, and call function Assign_Rent () to calculate the House Rent.
- A function Showrent() to allow user to view the content of all the data members.
- 4 Write a function Swap2Change(int p[], int N) in C++ to modify the content of the array in such a way that elements, which are multiples of 10 swap with the values present in the very next position in the array.

For Example:

If the content of the array P	91,	50, 54,	, 22,	30, 54	1	
Then the content of the array	should becom	ne: 91,	54, 5	50, 22	54,	30

Write a function in C++ to find the sum of left diagonal elements from a two dimensional array MAT[3][3]. For Example:

If the array MAT contents the elements:

- 594
- 253
- 678

Then the output should be: Sum of left diagonal : 15

Fine Art: Any Five Composition

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