



HIMALAYAN PROGRESSIVE SCHOOL

Kichha



My Name Is _____

I Study In Class _____

DEPARTMENT OF COMMERCE



HIMALAYAN PROGRESSIVE SCHOOL

Summer Holiday Homework (2021-22)

Class – XII Commerce

Subject- Accountancy

Q 1 - How would the following items be treated while preparing the financial statements of a sports club?

Particulars	Amount
Prize Fund	44,000
Interest on Prize Fund Investments	6,000
Prizes Awarded	46,000
Match Expenses	64,000
Prize Fund Investments	44,000

Q.2 - From the following information of a charitable dispensary, calculate the amount of medicines consumed during the year that would appear in the Income and Expenditure Account for the year ending 31 March, 2019

Particulars	Amount
Stock of medicines on 1.4.2018	60,000
Creditors for medicines 1.4.2018	40,000
Stock of medicines 31.3.2019	10,000
Creditors for medicines 31.3.2019	25,000
Advances for medicines 31.3.2019	22,000
Credit purchases of medicines during the year	2,76,000
Cash purchases of medicines during the year	46,500

Q.3 - Yadu, Vidu and Radhu were partners in a firm sharing profits in the ratio of 4: 3: 3. Their fixed capitals on 1 April 2018 were ` 9,00,000, ` 5,00,000 and ` 4,00,000 respectively. On 1 November 2018, Yadu gave a loan of ` 80,000 to the firm. As per the partnership agreement :

- (i) The partners were entitled to an interest on capital @ 6% p.a.
- (ii) Interest on partners' drawings was to be charged @ 8% p.a.

The firm earned profits of ` 2,53,000 (after interest on Yadu's loan) during the year 2018 - 19. Partners' drawings for the year amounted to Yadu : ` 80,000, Vidu : ` 70,000 and Radhu : ` 50,000.

Prepare Profit and Loss Appropriation Account for the year ending 31 March 2019.

Q.4 - How will the following information of Royal Sports Club be presented in the Income and Expenditure Account for the year ended 31st March, 2019 and its Balance Sheet as on that date ?

Particulars	Amount
Tournament Fund as on 1st April, 2018	5,00,000
Tournament expenses incurred during the year	8,00,000
Donations for Tournament Fund received during the year	1,20,000
Sale of Tournament tickets during the year	1,50,000

Q.5 - From the following particulars relating to Ganesh Charitable Society, prepare a Receipts and Payments Account for the year ending 31st March, 2019:

Particulars	Amount
Opening balance of cash	20,000
Subscriptions received:	
2017 - 18	25,000
2018 - 19	1,00,000
2019 - 20	15,000
Entrance fees received	45,000
Sale of old sports material	5,000
Rent paid	19,000
Donations received for construction of building	1,00,000
Office expenses paid	23,000

Q.6- The capital accounts of Alka and Archana showed credit balances of ` 4,00,000 and ` 3,00,000 respectively, after taking into account drawings and net profit of ` 2,00,000. The drawings of the partners during the year 2018 - 19 were:

(i) Alka withdrew ` 10,000 at the end of each quarter.

(ii) Archana's drawings were :

31st May, 2018	8,000
1st November, 2018	7,000
1st February, 2019	5,000

Calculate interest on partners' capitals @ 10% p.a. and interest on partners' drawings @ 6% p.a. for the year ended 31 March 2019.

Q.7 - From the following particulars relating to Shyamji Charitable Society, prepare a Receipts and Payments Account for the year ending 31 March 2019 :

Particulars	Amount
Cash in hand as on 1.4.2018	16,000
Cash at bank as on 1.4.2018	28,000
Subscriptions (including ` 11,000 for 2017 - 18)	60,000
Donations for building	2,90,000
Miscellaneous expenses	98,000
Locker rent	32,000
Entrance fees	41,000

Q.8 - From the given information of a hospital, calculate the amount of medicines consumed during the year

Particulars	Amount
Payment for purchase of medicines	5,10,000
Creditors for medicines purchased:	
On 1.4.2018	34,000
On 31.3.2019	29,000
Stock of Medicines:	
On 1.4.2018	86,000
On 31.3.2019	39,000
Advance to suppliers of medicines :	
On 1.4.2018	26,000
On 31.3.2019	32,000

Q.9 - Arun, Shobha and Yuvraj were partners in a firm. On 1st April, 2018 their Fixed Capitals Stood at ` 1,00,000, ` 50,000 and ` 50,000 respectively.

As per the provisions of partnership deed,

- (i) Partners were entitled to an annual salary of ` 20,000 each.
- (ii) Interest on Capital @ 10% p.a. was to be provided.
- (iii) Profits were to be shared in the ratio 3 : 1 : 1. Net profit for the year ended 31st March, 2019 was ` 90,000.

Pass Journal Entries for the above in the books of the firm.

Q.10 - Following is the receipt and payment account of Chennai Sports Club for the year ended 31st March, 2017

**Receipt and Payment Account
For the year 31st March, 2017**

Receipts	Amt (₹)	Payments	Amt (₹)
To Balance b/d	5,000	By Salary	12,000
To Subscriptions	26,000	By Billiard table	10,000
To Entrance fee	4,000	By Office expenses	8,000
To Tournament fund	15,000	By Tournament expenses	21,000
To Sale of old newspaper	2,000	By Sports equipments	20,000
To Legacy	35,000	By Balance c/d	16,000
	87,000		87,000

Additional Information

On 31st March, 2017 subscription outstanding was ` 4,000 and on 31st March, 2016 subscription outstanding was ` 3,000. Salary outstanding on 31st March, 2017 was ` 2,000. On 1st April, 2016 the club had building ` 80,000, furniture ` 20,000, 10% Investment ` 45,000 and sports equipment ` 25,000. Depreciation charged on these items including purchases was 10%.

Prepare Income and Expenditure account of the club for the year ended 31st March, 2017 and Balance Sheet on 31st March 2017.

Subject- Business Studies

Q.1 - Vaibhav Sharma was working as the Production Manager in Crescent Pharmaceuticals Pvt. Ltd. To get his son admitted in school he wanted to take leave from the office but on the same day, an important meeting with the Chief Executive Officer (CEO) of the company was scheduled to discuss about some new medicines to be manufactured. Considering the significance of the meeting, he did not take leave. The CEO appreciated his exemplary behaviour as he gave priority to the organisational interest over his personal interest.

Name and explain the principle of management being followed by Vaibhav Sharma in the above case.

Q.2 - Appliances India Ltd. is engaged in manufacturing and distribution of home appliances since 1987. It has a good name in the market as the company is producing good quality appliances. It has separate departments for manufacturing, finance, sales, maintenance services and technical services to achieve specialization. Since the areas of operations of the company have increased and customers have become more demanding, the company decided to modify the existing principle of management to meet the changing requirements of the environment.

State and explain the general principle of management which the company wants to modify to meet the changing requirements.

Q.3 - Mita has a successful ice cream business at Bikaner, namely 'Smart flavours'. Her ice creams are utterly

delicious. She makes ice creams from fresh milk and the same are available in a wide range of flavours and packs. She sets viable business objectives and works with the same in mind in order to ensure that the customers will come back for purchasing.

Having the first mover advantage, her business was doing well. To earn higher profits, she started cutting costs. This would sometimes lead to delay in delivery and the ice cream was not reaching the market in time. Over a period of time, the demand for her ice cream declined and because of it the competitors entered the market. She lost some of her market share to competitors.

At the beginning of summer season, she got back to back orders for supply of 4,000 ice cream packs of different flavours for special occasions. To ensure that the task was completed and orders delivered in time she hired additional workers. She was, thus able to produce and deliver the ice cream packs but at a high production cost. While completing activities and finishing the given task for achieving goals, Mita realized that she was ignoring one of the important aspects of management.

Identify the aspects of management that has been ignored by Mita. Also explain the same with the help of an example.

Q.4 - Pratap Singh is the Chief Executive Officer of Nissar Enterprises. It is an automobile parts manufacturing company. The enterprise has a functional structure, in which jobs of similar nature have been grouped together as Production, Finance, Marketing and Human Resource. Nissar Enterprises has its manufacturing unit at Manesar. The factory has been plagued with many problems for a long time which was in the knowledge of the Production Manager, Varun Sharma. The workers had internal differences. Time and again, there were misunderstandings between the management and the workers. Keeping the problems in mind, Varun Sharma appointed, Siyaram Singh who had 14 years of experience of working with the actual work force and passing on instructions of the middle management to the workers. Siyaram Singh met Varun Sharma to understand what the management wanted ?

Thereafter he met the workers and conveyed the ideas of management to them. He also promised the workers to convey their problems to the management. In this way, he cleared the misunderstanding between the management and the workers. He also sorted out internal differences and was able to unite the workers within a month of his joining. His work was acknowledged by management and he was given a certificate of good performance along with 10% increase in salary. Siyaram Singh performed some of the functions which are required to be performed at the position he is working at.

State any five other functions Siyaram Singh is expected to perform.

Q.5 - Das is the Managing Director of 'Gamut Ltd.', manufacturing different varieties of cheese. He has an efficient team working under him consisting of Rajat - the Production manager, Vinay - the Marketing manager and Adit - the Finance manager. They understand and interpret the policies made by Das, ensure that their departments have adequate manpower, assign them the necessary duties and motivate them to achieve the desired objectives.

State three more functions other than those mentioned above, that this team may perform at the level they are working.

Q.6 - Damini D'Souza took over the reins of 'Kinsa Retail' as its Managing Director in India. 'Kinsa Retail' with its headquarter at Japan has been in the retail business for the last 40 years. It has regional offices in many countries that take care of the shops in that region. As it is a large organisation, the regional officers have been given the powers to decide and spend funds sanctioned to them by the headquarter for the welfare of the customers of their region. 'Kinsa Retail' wants the highest possible standards of ethical conduct being followed, for which a code of conduct is in place for putting values into practice. All employees as well as Board members are required to act in accordance with the highest standards of personal and professional integrity when acting on behalf of the company. Non-compliance involves a heavy penalty including termination of employment.

Explain any two principles of general management being followed by 'Kinsa Retail'.

Q.7 - Vishesh completed his MBA at a reputed business school in Lucknow. He was impressed by the Principles and Techniques of Scientific Management developed by F.W. Taylor. On completing his MBA, he wanted

to apply Scientific Management in his family's business of fast food chain of restaurants named 'Burger Mania'. His main goal was to reduce costs with increased output. To begin with, he wanted to develop a standard method which would be followed throughout the organisation. So, he investigated traditional methods through work study and unified the best practices. The standard method, i.e. the best way of doing the job was then developed taking into account all parameters right from the procurement of raw materials till the delivery of the final product to the customer. Vishesh also believed that each person should not only be scientifically selected but should also be given the required training to increase efficiency. For this, he set up a Special Training Unit called 'Hamburger' in Bengaluru where the workers were given the required training to learn the best method. At the factory, the ingredients making up a burger were strategically placed to reduce the time taken for excess movements. The standard time and other parameters were determined on the basis of work study and Vishesh rewarded the workers for meeting the standard output. Now, 'Burger Mania' has standardised processes, raw material, time, machinery, product and working conditions that ensure that the food they send out to their customers has the same high standards of excellence and level of quality in every chain or franchise. The application of Scientific Management to every aspect of restaurant operations led to 'Burger Mania's' widespread success.

Quoting the lines from the above, explain the Principles and Techniques of 'Scientific Management' used by 'Burger Mania'.

Q.8 - 'Scientific Management means knowing exactly what you want men to do and seeing that they do it in the best and the cheapest way.' Taylor developed various techniques for application of Scientific Management principles and was able to achieve a three-fold increase in productivity in Bethlehem Steel Company, where he worked. One of the techniques helps to determine the number of workers to be employed; frame suitable incentive schemes and determine labour costs. Another technique recognises those workers who are able to accomplish/exceed the fair day's work and is based on the premise that efficiency is the result of the joint efforts of the managers and the workers.

Quoting the lines from the above paragraph, identify and explain the two techniques of Scientific Management.

Q.9 - Read the following text and answer the following questions on the basis of the same:

Sana is the branch manager of ABC Handicrafts Pvt. Ltd. The company's objective is to promote the sales of Indian handloom and handicraft products. It sells fabrics, furnishings, ready-mades and household items are made out of traditional Indian fabrics. Sana decides quantities, variety, colour and texture of all the above items and then allocates resources for their purchase from different suppliers. She appoints a team of designers and crafts people in the company, who developed some prints for bed covers in bright colour on silk. Although the products looked very attractive and impressive, they were relatively expensive on the front of affordability for an average customer. Sana suggested that they should keep the silk bed covers for special festive occasions and offer the cotton bed covers on a regular basis to keep costs under control.

i) "She appoints a team of designers and crafts people in the company, who developed some prints for bed covers in bright colour on silk." Which function of management is highlighted in this context?

- (A) Controlling (B) Staffing (C) Planning (D) Directing

ii) In the above case "company's objective is to promote the sales of Indian handloom and handicraft products." The above line focus on which feature of management?

- (A) Management is an intangible force (B) Management is a goal oriented process
(C) Management is pervasive in nature (D) Management is a continuous process

iii) With reference to the above case, at which level of management Sana is working?

- (A) Lower level (B) Top level
(C) Middle level (D) Shop floor

iv) "Sana suggested that they should keep the silk bed covers for special festive occasions and offer the cotton bed covers on a regular basis to keep costs under control."

Which function of management is highlighted in this context?

- (A) Controlling (B) Staffing (C) Organising (D) Planning

Q.10 - Read the following text and answer the following questions on the basis of the same:

After completing her Bachelors in Fashion Designing from a well-known college in France, Aditi has opened a boutique in a posh market in Kolkata. She has divided the work in smaller units and each employee is well trained to perform his/her task efficiently. The sales persons are allowed to close a deal with a buyer by giving a maximum of 5 percent discount, whereas the decision to give any further discount rests with Aditi as the final authority.

In the earlier period of her business venture, employees were asked to put in extra hours of work. In return she had promised to give them a special incentive within a year. Therefore, when the business was doing well, she honour her commitment by giving bonus to her employees. She also instructed her employees that communication from top to bottom should follow the official lines of command. However, she tends to be more biased towards her female employees, when it comes to solve the conflicts among employees.

i) Aditi has divided the work in smaller units and each employee is well trained to perform his/her task efficiently. Which principle of management is being followed here?

- (A) Centralization and Decentralization (B) Division of work
(C) Discipline (D) Order

ii) "The sales persons are allowed to close a deal with a buyer by giving a maximum of 5 percent discount, whereas the decision to give any further discount rests with Aditi as the final authority." Identify the principle of Management being followed here:

- (A) Centralization and Decentralisation (B) Authority and Responsibility
(C) Unity of Command (D) Unity of Direction

iii) "Therefore, when the business was doing well, she honoured her commitment by giving bonus to her employees." Which principle of management is being highlighted here?

- (A) Discipline (B) Order
(C) Remuneration to Employees (D) Unity of Direction

iv) Aditi tends to be more biased towards her female employees, when it comes to solve the conflicts among employees. Which principle is being violated here?

- (A) Discipline (B) Order
(C) Equity (D) None of these

Subject- Economics

Q.1. Define transfer income?

- Q.2. What do you mean by consumption of fixed capital?
- Q.3. If the real GDP is Rs. 500 and price index (base= 100) is 125. Calculate the nominal GDP.
- Q.4. Is gross domestic product being a true index of economic welfare? Give reasons for your answers?
- Q.5. Define circular flow of income with the help of two sector model?
- Q.6. Giving reasons classify the following economic variables into stock and flow:
- (i) Capital (ii) Saving (iii) Gross domestic product (iv) Wealth
- Q.7. Giving reasons classify whether the following are intermediate goods or final goods. Give reason for your reason:
- (i) Expenditure on maintenance of an office building
(ii) Expenditure on improvement of a machine in a factory
(iii) Chalk, dusters etc. purchased by a school
(iv) Furniture purchased by school.
- Q.8. What precautions should be taken while estimating national income by income method?
- Q.9. Explain the problem of double counting while estimating national income? Also explain two alternatives how it can be avoided.
- Q.10. Differentiate between real gross national product and nominal gross national product.
- Q.11. From the following data calculate (i) gross domestic product at factor cost and (ii) factor income to abroad.

	Particulars	(in crores)
i.	Gross domestic capital formation	600
ii.	Interest	200
iii.	Gross national product at market price	2,800
iv.	Rent	300
v.	Compensation of employees	1,600
vi.	Profits	400
vii.	Dividends	150
viii.	Factor income from abroad	50
ix.	Change in stock	100
x.	Net indirect taxes	240
xi.	Net fixed capital formation	400
xii.	Net exports	(-) 30

- Q12. Calculate “Gross National Product at Factor Cost” from the following data by (a) Income method and (b) Expenditure Method.

	Particulars	(in crores)
i.	Private final consumption expenditure	1000
ii.	Net domestic capital formation	200
iii.	Profits	400
iv.	Compensation of employees	800
v.	Rent	250
vi.	Government final consumption expenditure	500
vii.	Consumption of fixed capital	60
viii.	Interest	150
ix.	Net current transfers from rest of the world	(-) 80
x.	Net factor income from abroad	(-) 10
xi.	Net exports	(-) 20
xii.	Net indirect taxes	80

- Q13. Solve NCERT questions of chapter 1 and 2 (Indian Economic development).

Q .1. Create a file of any one specific game. (A4 Size white papers, Non-Plastic folder, Less decoration, more content)

(Game name –Volleyball , Football , Basketball, Kho Kho, Hockey, Kabaddi ,Cricket)

[Content- History, Rules, Playfield, Equipment, Important tournament, famous Venues, Famous personalities, Skills, terminology, Warming up, Common sports injuries, Awards, S.G.F.I]

Q 2 Create a file of yoga. (Explain any 5 Asana with procedure, benefits & contraindication). Perform all the five Asana daily and on final day ask your brother, sister or friend to record the same. While recording perform the asanas, explain the steps and benefits. Send the video on jitendra@hpskichha.com.

Subject - Computer Science

Note: - Write the python code for all the questions and test your code in your computer through Python Shell or IDLE.

1. Write a method in python to display the elements of list thrice if it is a number and display the element terminated with '#' if it is not a number.

For example, if the content of the list is as follows:

```
List = [ '41', 'DROND', 'GIRIRAJ', '13', 'ZARA' ]
```

The output should be—

```
414141
```

```
DROND#
```

```
GIRIRAJ#
```

```
131313
```

```
ZARA#
```

2. Write a python program to have following functions:-

a) A function that takes a number as argument and calculate cube for it. The function does not return any value. If there is no value passed to the function in function call, the function should calculate cube of 2.

b) A function that takes two char arguments and returns True if both the arguments are equal otherwise False.

3. Write a python program to print the following pyramid:-

```
A
```

```
B B
```

```
C C C
```

```
D D D D
```

```
E E E E E
```

4. Write a program to input any number and to check whether given number is Armstrong or not? (An Armstrong number is a number such that if there are n number digits then the sum of its digits raised to the nth power is equal to the number itself. E.g., 371 is an Armstrong number, since $3^{**}3 + 7^{**}3 + 1^{**}3 = 371$)

5. What will be the possible output(s) expected from the following code? Also specify maximum and minimum value—

```
def main ( ):
```

```

p= "MY PROGRAM"
i = 0
while p[ i ] != 'R':
    l = random.randint (0, 3) + 5
    print ( p[ l ] , ' - ')
    i = i + 1

```

i) R-P-O-R- ii) P-O-R-Y- iii) O-R-A-G- iv) A-G-R-M-

6. Write a programs that reads a string and check whether it is a palindrome or not?
7. Write a program to find the median and mode of the given list, e.g., if the given list :
23, 9, 14, 2, 28, 19, 3, 15, 9, 25, 2, 4, 9

Then your code should print:

Median is: 9
Mode is: 9

Hint :- Median is the middle number and mode is the number that repeated more often than other numbers.

8. Write a script to print the following—

```

8
8 6
8 6 4
8 6 4 2

```

9. Program to print the following pattern:

```

# # # # # #
#           #
#           #
#           #
#           #
#           #
#           #
# # # # # #

```

10. Write a python code to input the list then print the sum of all the odd elements.

Subject - Mathematics

- Q 1. Construct 5 square matrices of order 3. Check whether these matrices are singular or non-singular.
- Q 2. Take any nine natural numbers and construct a square matrix of order 3. Check whether this matrix is invertible or not. If the given matrix is invertible then find its inverse by using cofactors.
- Q 3. Construct three linear equations in three variables related to daily life problems. Then solve the equations using matrix method.
- Q 4. Make a report on survey of five families regarding number of members in a family.
Construct different types of matrices for each family for the number of members.
- Q 5. Write the properties of the matrices and give the example of each related to daily life.
- Q 6. Construct a square matrix of order 3 and find its inverse. Show that the product of the matrix and it's inverse is always an identity matrix.

Q 7. Consider any three points in a plane and check whether these points are collinear or not by using the method of determinants. If the points are non- collinear, find the area of the triangle so formed by using determinants.

- Four assignments on the below mentioned topics will be shared as per schedule. You must submit the assignments on the same day. Marks secured in the assignments will have weightage in half yearly examinations.
 1. Vector basics (8/06/2021)
 2. Vector dot product (12/06/21)
 3. Determinants (14/06/21)
 4. Matrices (16/06/21)

Subject - English

Q.1- Make a project on History of English Language covering following Headings.

- i. What is Language?
- ii. Origin of English and development as World Language.
- iii. Role of English in India (before and after Independence)
- iv. Contribution of Robert Frost in the development of English Language.
- v. Role of English Language in improving student's personality.
- vi. Importance of English Language in this modern era.
- vii. Conclusion.

Q.2- Prepare your handwritten weekly NEWS PAPER on 2 A3 size White Sheets (total 4 sides). Collect positive news for a week first, arrange them as International News, National News, Sports News, Business News etc. You can paste related pictures, give advertisements, weather forecast etc. Give suitable name to your newspaper.

- **Watch the two English movies- “Bend it like Beckham” and “Life of Pi”**

Write down your views on these movies. (Min 150 words each)