

**S.F.D.A.V. Public School, Muzaffarnagar**  
**Holiday Homework 2017-18**  
**Class- XII**

**Accountancy**

Q 1 Define Gaining Ratio.

Q 2 Why is revaluation account prepared at the time of retirement of a partner?

Q 3 Calculate gaining ratio in the following cases:

(i) A, B & C are partners sharing profits & Losses in the ratio of 5:4:3. C retires from the firm.

(ii) X, Y & Z are partners sharing profits & losses in the ratio of  $\frac{1}{2}$ ,  $\frac{3}{10}$ , &  $\frac{1}{5}$ . Y decides to retire from the firm and X & Z decide to share future P&L in the ratio of 3:2.

Q 4 P, Q & R are partners sharing P&L in the ratio of 4:3:1. Q retires selling his share of profits to P & R for Rs 8100, Rs 3600 paid by P & Rs 4500 by R. The profits for the year after Q's retirement were Rs 10500. Calculate the new profit sharing ratio & pass the necessary journal entries.

Q 5 Distinguish between gaining ratio & sacrificing ratio.

Q 6 When is "Memorandum Revaluation Account" prepared?

Q 7 A, B & C are partners sharing P & L in the ratio of  $\frac{1}{2}$ ,  $\frac{1}{3}$  &  $\frac{1}{6}$  respectively. B retires from the firm. A & C share future P & L equally. Their capitals after all necessary adjustment were A Rs 22400; B Rs 20200 & C Rs 11400. The cash balance as on that date was Rs 4000. Calculate the amount of cash to be brought in or to be withdrawn by the remaining partners in the following cases:

(i) The entire capital of the firm as newly constituted is fixed at Rs 40000.

(ii) The entire capital of the new firm will be readjusted so that the future capitals are in new profit sharing ratio.

(iii) B is to be paid through cash brought in by A & C in such a way as to make their capitals proportionate to their new profit sharing ratio.

(iv) B is to be paid through cash brought in by A & C in such a way as to make their capitals proportionate to their new profit sharing ratio. Minimum cash balance of Rs 3000 is to be maintained.

(v) Sufficient cash is to be brought in by A & C in such a way as to make their capitals proportionate to their new profit sharing ratio.

Q 8 What all items is the representative of the deceased partner entitled to?

Q 9 List the items that are debited to the deceased partners capital account.

Q 10 What are the two methods of calculation of profits of the deceased partner? Explain with the help of examples.

Q 11 What is the difference between retirement of a partner & death of a partner?

Q 12 Why is outgoing partner entitled to a share of goodwill of the firm?

Q 13 Where is the payment recorded for the executors share of profit on the death of a partner when

(i) remaining partners continue to share in old ratio

(ii) the new profit sharing ratio is given .

Q14 A & B are partners sharing in the ratio of 3:2. C is admitted. C gets  $\frac{3}{20}$ th from A and  $\frac{1}{20}$ th from B. calculate new profit sharing ratio.

Q15 P & Q are partners sharing in the ratio of 5:3. They admit R for  $\frac{1}{4}$ th share and agree to share between them in the ratio of 2:1 in future. Calculate new ratio and sacrifice ratio.

Q16. \*\*A & B are partners sharing in the ratio of 3:2. Their capitals after all necessary adjustment are Rs 30000 & Rs 20000 resp. C is admitted for  $\frac{1}{5}$ th share & he brings Rs 20000 as his capital but is not able to bring his share of goodwill in cash. Firm's goodwill is valued at Rs 20000. Capital of the partners is to be readjusted on the basis of profit sharing ratio. Calculate the capitals of the partners & the amount of cash deficiency / surplus.

Q17. A and B were partners in a firm sharing profits in the ratio of 4:1. They admitted C as new partner on 1-03-2014 for 1/5th share. It was decided that A, B and C will share future profits in the ratio of 5:3:2. C brought 20,000 in cash and machinery worth 60,000 for his share of profit as premium for goodwill. Pass necessary journal entries in the books of the firm.

Q18. P & Q are partners in a firm. R is admitted in the firm with 1/3rd share. P & Q decide to share future profits in the ratio of 1:2. Goodwill appears in the books at ₹ 10000. R brings in ₹ 200000 as capital & his share of goodwill in cash. On R's admission Goodwill is valued at ₹ 120000. Partners withdraw 1/2 the goodwill in cash. Pass the necessary journal entries

Q19. A, B & C are partners sharing profits in the ratio of 2:3:5. They admit D into partnership & he brings 32000 as capital for 1/6th share. The capital of A, B & C after all necessary adjustments were ₹ 33780, ₹ 40670 & ₹ 46450 resp. Capitals of the partners shall be proportionate to their profit sharing ratio. Calculate the capitals of the partners & the amount of cash deficiency / surplus.

Q20. A and B are partners sharing profits and losses in 3:2. They admit C into partnership for 1/5th share in the profits. C pays in cash Rs 40,000 for his capital. Goodwill of the firm is valued at Rs 2,25,000 but C is unable to bring his share of goodwill in cash. Pass the necessary journal entry.

Q21. \*Ram, Gurdeep and Fatima are partners dealing in manufacturing of electric power saver machine. They share profits and losses in the ratio of 5 : 3 : 2. They admitted Mathew for 2/10th share. Fatima is a single parent of two small kids. On the admission of Mathew, Fatima requested to Ram and Gurdeep that she does not want to change her profit share and wants to retain her original (old) share. (a) Find out the new profit sharing ratio of Ram, Gurdeep, Fatima and Mathew. (b) What values you can identify in the above problem ?

Q22. X and Y are partners sharing profits in the ratio of 4:1. Z admits for 1/4th share. He was required to bring ₹ 11,00,000 for his share capital and necessary amount for his share of goodwill. For this purpose he contributes the following Assets: ₹ Building 5,00,000 Furniture 4,50,000 Computer 1,00,000 Machinery 2,00,000 Cash 25,000 Pass the necessary journal entries.

Q23. A and B are sharing profits in the ratio 3:2. C is admitted. A gives 1/10th from his share and B surrendered 1/5th of his share. Calculate new ratio.

Q24. Who gets the goodwill brought by the incoming partner?

Q25. \*\*A, B and C are sharing profits in the ratio of 3:2:1. D is admitted for 1/6th share. C retains his original share. Calculate new profit-sharing ratio.

Q26. State the other right which a newly admitted partner acquires besides the right to share the profits of the firm.

Q27. A & B are partners in a firm. C is admitted with 1/4th share which he takes equally from A & B. The Balance sheet of A & B showed the following items. Pass the necessary journal entries for the same on C's admission. General Reserve Rs 40000 : Profit & Loss a/c (Dr) Rs 30000 : Goodwill (Dr) Rs 10000 Deferred Revenue Expenditure Rs 15000.

### Video Link

[https://www.youtube.com/watch?v=13PVFuRC\\_T4](https://www.youtube.com/watch?v=13PVFuRC_T4)

## Subject-English

Q1. With the help of uploaded videos on school website, Prepare point wise summary of following chapters. (15-20 points in each chapter)

- (i) The last lesson
- (ii) Lost spring
- (iii) Deep Water
- (iv) The Tiger King
- (v) The Enemy
- (vi) Should Wizard Hit Mommy?

## Videos Link

<https://www.youtube.com/watch?v=g9jq3k8Dp5k>

[https://www.youtube.com/watch?v=8el\\_zv4CYCM](https://www.youtube.com/watch?v=8el_zv4CYCM)

<https://www.youtube.com/watch?v=INwsoEPyjcM>

<https://www.youtube.com/watch?v=mmOjCo9V6pQ>

<https://www.youtube.com/watch?v=COZ7gilUojc>

<https://www.youtube.com/watch?v=9oF9mtls1ug>

## BUSINESS STUDIES

Q1. Management cannot be seen but its presence can be felt in the way the organization functions. Which characteristic of management is highlighted by this statement?

Q2. Name the function of management under which employees are guided and inspired.

Q3. What do you understand by principles of management?

Q4. A Company's target production is 5000 units in a year. To achieve the target the manager has to operate on double shifts. The manager is able to produce 5000 units. Is he an effective or efficient manager? Give reason.

Q5. What is meant by Induction training?

Q6. If the company does not provide the right place for physical and human resources, Which principle of management is violated ?

Q7. Name the type of organization which is flexible and does not have fixed lines of communication.

Q8. Which is the highest level of need in the Maslow theory of motivation.

Q9. Who can file a complaint under Consumer Protection Act, 1986?

Q10. Give the meaning of term Deviation.

Q11. Enumerate two internal sources of recruitment.

Q12. Which component of general environment of business prohibits the advertisement of alcoholic beverages?

13. Your grandfather has retired as the Director of a manufacturing company at which level of management was he working? Different types of functions are performed at this level . State any two functions.

Q14. Explain three Impacts of Government policy changes on Business and Industry in India.

Q15. What are the remedies/ relief's available to a consumer under the Consumer Protection Act, 1986?

Q16. Explain any three Semantic barriers of communication.

Q17. A newly appointed Personnel manager is of the view that training is beneficial only for the organization and not for the workers. Do you agree with his view? Give any three reasons in support of your answer.

Q18. Explain the following Principles of Scientific Management-

- a) Science not rule of thumb      b) Harmony not discord

Q19. Explain briefly the organizing process.

Q20. What responsibilities/precautions should take while buying a product or service?

### Video Link

[https://www.youtube.com/watch?v=\\_3odZWPO\\_A4](https://www.youtube.com/watch?v=_3odZWPO_A4)

### Economics

1. What is the behavior of total variable cost as output increases?
2. Define micro economics?
3. What does an indifference curve show?
4. Define oligopoly?
5. Under which market form, a firm is a price taker?
6. What give rise to an economic problem? Suggest any one measure to reduce economic problem?
7. What is decrease in supply?
8. What happen to TU when MU is positive?
9. Draw average revenue curve of the firm under perfect competition?
10. What is a government budget?
11. A producer borrows money and opens a shop. The shop premises are owned by him. Identify the implicit and explicit costs from this information? Explain?
12. Why is PPC downward sloping from left to right?
13. Explain the central problem of "how to produce"?
14. Distinguish between fixed costs and variable costs. Give two examples of each?
15. What changes will take place in marginal revenue when:
  - a) Total revenue increases at an increasing rate.
  - b) Total revenue increases at a diminishing rate.
16. When is a good called:
  - a) Normal good                      b) an inferior good
17. What is meant by consumer's equilibrium? State its condition in case of a single commodity?
18. Distinguish between revenue receipts and capital receipts in a government budget? Give two examples of each?
19. Explain the effect of an increase in demand of a commodity and its equilibrium price and quantity use diagram?
20. Calculate:
  - a) Total variable cost and,
  - b) Marginal cost from the following:

Output unit	0	1	2	3	4
TC (Rs)	40	60	78	97	124

21. Explain the relationship between TU and MU.
22. Explain the meaning of market economy and centrally planned economy?
23. Demand for electricity has “increased” however supply cannot be increased due to lack of resources. Explain how in any four ways, demand for electricity can be decreased?
24. Giving reasons , categories the following into direct tax and indirect tax:
  - a) Corporation tax
  - b) Sales tax
  - c) Wealth tax
  - d) Entertainment tax
25. The price of commodity is Rs 5 per unit and its quantity supplied is 600 units. If its price rises to Rs 6 per unit, its quantity rises by 25%. Calculate its price elasticity of supply?

### **Videos Link**

<https://www.youtube.com/watch?v=p5-tW3OeYaA>

[https://www.youtube.com/watch?v=upX2\\_zaN2T8](https://www.youtube.com/watch?v=upX2_zaN2T8)

### **IP**

- Q1.What is the purpose of break statement in a loop?
- Q2.What is the purpose of default case in switch statement?
- Q3. What is the difference between if else statement and switch case statement?
- Q4.What is the difference between checkbox and Radio Button?
- Q5.What is the difference between Text field and Text area?
- Q7. Explain the following
  - (i) Is selected
  - (ii) Get selected
  - (iii) Model

### **Video Link**

[https://www.youtube.com/watch?v=oA\\_kcVaJQ3E](https://www.youtube.com/watch?v=oA_kcVaJQ3E)

### **Library Science**

- Q1-Define Human resource management ?
- Q2-Write down the methods adopted by libraries for providing user education programmers?
- Q3-Why is it important to evaluate the user education programmers ?
- Q4-Explain the stack maintenance ?
- Q5-Define collection development policy?
- Q6-Write the function of a acquisition section ?
- Q7-Give the definition of a periodical section?
- Q8-What do you mean by stock verification and write the advantages of stock verification in libraries ?
- Q9-What is library classification?

Q10-Explain the APUPA pattern ?

Q11-What is PMEST?

Q12-Explain the fundamental categories in library classification?

Q13-Define call number?

Q14-Define class number?

Q15-What do you mean by collection number?

### Videos Link

[https://www.youtube.com/watch?v=F61DdVI\\_GtU](https://www.youtube.com/watch?v=F61DdVI_GtU)

<https://www.youtube.com/watch?v=l3WCZiVsDDY>

### Maths

1. Solve for x:  $\sin^{-1} 6x + \sin^{-1} 6\sqrt{3}x = \frac{-\pi}{2}$
2. Prove that:  $\tan^{-1} \frac{1}{4} + \tan^{-1} \frac{2}{9} = \frac{1}{2} \cos^{-1} \frac{3}{5}$
3. Consider  $f: \mathbb{R} \rightarrow [-9, \infty]$  given by  $f(x) = 5x^2 + 6x - 9$ . Prove that  $f$  is invertible with  $f^{-1}(y) = \frac{\sqrt{54 + 5y} - 3}{5}$ .
4. Show that the relation  $R$  defined by  $R = \{(a, b) : a - b \text{ is divisible by } 3; a, b \in \mathbb{N}\}$  is an equivalence relation.
5. For what value of  $x$ , the matrix  $\begin{bmatrix} 5-x & x+1 \\ 2 & 4 \end{bmatrix}$  is singular?
6. If matrix  $A = \begin{bmatrix} 2 & -2 \\ -2 & 2 \end{bmatrix}$  and  $A^2 = MA$ , then find the value of  $M$ .
7. Using properties of determinants prove that;  
$$\begin{vmatrix} a & b & c \\ a^2 & b^2 & c^2 \\ bc & ca & ab \end{vmatrix} = (a-b)(b-c)(c-a)(ab+bc+ca)$$
8. Using properties of determinants, prove that;  
$$\begin{vmatrix} x+y & x & x \\ 5x+4y & 4x & 2x \\ 10+8y & 8x & 3x \end{vmatrix} = x^3$$
9. Discuss the continuity of the following function at  $x=0$   
$$f(x) = \begin{cases} \frac{x^4 + 2x^3 + x^2}{\tan^{-1} x} & ; x \neq 0 \\ 0 & ; x = 0 \end{cases}$$
10. If  $u = \sin^{-1} \left( \frac{2x}{1+x^2} \right)$  and  $v = \tan^{-1} \left( \frac{2x}{1-x^2} \right)$  find  $du/dv$

11. If  $y = \log\left[x + \sqrt{x^2 + a^2}\right]$  find  $dy/dx$

12. Verify Rolle's Theorem for the function

$$f(x) = \sin 2x \quad \text{in } \left[0, \frac{\pi}{2}\right]$$

13. Verify Mean value theorem for the function

$$f(x) = (x-3)(x-6)(x-9) \quad \text{in } [3,5]$$

14. If  $x = 2\cos\theta - \cos 2\theta$  and  $y = 2\sin\theta - \sin 2\theta$  then prove that  $\frac{dy}{dx} = \tan\left(\frac{3\theta}{2}\right)$

15. If  $y = e^{m\sin^{-1}x}$  then prove that,  $(1-x^2)\frac{d^2y}{dx^2} - \frac{xdy}{dx} - m^2y = 0$

16. If  $y^x = e^{y-x}$ , prove that  $\frac{dy}{dx} = \frac{(1+\log y)^2}{\log y}$

17. Differentiate  $\tan^{-1}\frac{x}{\sqrt{1-x^2}}$  w.r.t.  $\sin^{-1}(2x\sqrt{1-x^2})$

18. If  $y = me^{ax} + ne^{bx}$  prove that  $\frac{d^2y}{dx^2} - (a+b)\frac{dy}{dx} + aby = 0$

### Video Link

<https://www.youtube.com/watch?v=Qn2KX-6W748>