Rich Harvest Public School
HOLIDAY HOMEWORK (2022-23)
ACCOUNTS : XII

* Note:

The holiday homework should be done on registers/notebooks as per the given instructions & must be uploaded on MS TEAMS (Assignment Sections)

1. *A* and *B* are partners sharing Profit and Loss in the ratio of 3 : 2 having Capital Account balances of ` 50,000 and ` 40,000 on 1st April, 2018. On 1st July, 2018, *A* introduced ` 10,000 as his additional capital whereas *B* introduced only ` 1,000. Interest on capital is allowed to partners @ 10% p.a. Calculate interest on capital for the financial year ended 31st March, 2019.

    [**Ans.:** *Total Interest Payable: A—` 5,750; B—` 4,075.*]

2. Ram and Mohan are partners in a business. Their capitals at the end of the year were ` 24,000 and ` 18,000 respectively. During the year, Ram's drawings and Mohan's drawings were ` 4,000 and ` 6,000 respectively.

    Profit (before charging interest on capital) during the year was ` 16,000.

    Calculate interest on capital @ 5% p.a. for the year ended 31st March, 2019.

    [**Ans.:** *Interest on Capital: Ram—` 1,000; Mohan—` 800.*]

3. Pranshu and Himanshu are partners sharing profits and losses in the ratio of 3 : 2 respectively. They admit Anshu as partner with 1/6 share in the profits of the firm. Pranshu personally guaranteed that Anshu's share of profit would not be less than ` 30,000 in any year. The net profit of the firm for the year ending 31st March, 2013 was ` 90,000.

    Prepare Profit & Loss Appropriation Account. *(AI 2014 C)*

    [**Ans.:** *Deficiency to be borne by Pranshu—` 15,000; Share of Profit: Pranshu—` 30,000; Himanshu—` 30,000; and Anshu—` 30,000; New Ratio = 3 : 2 : 1.*]

4. Ankur and Bobby were into the business of providing software solutions in India.

They were sharing profits and losses in the ratio 3 : 2. They admitted Rohit for a 1/5 share in the firm. Rohit, an alumni of IIT, Chennai would help them to expand their business to various South African countries where he had been working earlier. Rohit is guaranteed a minimum profit of ` 2,00,000 for the year. Any deficiency in Rohit's share is to be borne by Ankur and Bobby in the ratio 4 : 1. Loss for the year was
` 10,00,000. Pass the necessary Journal entries.   (*CBSE Sample Paper 2015*)

[**Ans.:** *For Distribution of Loss: Dr. Ankur's Capital A/c by ` 4,80,000; Bobby's Capital A/c by `*
3,20,000; and Rohit's Capital A/c by ` 2,00,000; and Cr. Profit & Loss A/c by ` 10,00,000.
For Meeting the Deficiency: Dr. Ankur's Capital A/c by ` 3,20,000; and Bobby's Capital
A/c by ` 80,000 and
Cr. Rohit's Capital A/c by ` 4,00,000.]

5. Anita, Bimla and Cherry are three partners. On 1st April, 2019, their Capitals stood as: Anita ` 1,00,000, Bimla
   ` 2,00,000 and Cherry ` 3,00,000. It was decided that:
   (a) they would receive interest on Capitals @ 5% p.a.,
   (b) Anita would get a salary of ` 5,000 per month,
   (c) Bimla would receive commission @ 5% of net profit after deduction of commission, and   (d) 10% of the divisible profit would be transferred to the General Reserve.
   Before the above items were taken into account, the profit for the year ended 31st March, 2020 was ` 5,00,000. Prepare Profit & Loss Appropriation Account and the Capital Accounts of the Partners.

[**Ans.:** *Divisible Profit—` 3,86,190; Commission (Bimla)—` 23,810; General Reserve—`*
38,619; Share of
Profit: Anita—` 1,15,857; Bimla—` 1,15,857,
Cherry—` 1,15,857; Closing Balances
of Capital A/cs: Anita—` 2,80,857;
Bimla—` 3,49,667; Cherry—`
4,30,857.]

6. *A*, *B* and *C* were partners. Their capitals were *A*—` 30,000; *B*—` 20,000 and *C*—` 10,000 respectively. According to the Partnership Deed, they were entitled to an interest on capital @ 5% p.a. In addition, *B* was also entitled to draw a salary of ` 500 per month. *C* was entitled to a commission of 5% on the profits after charging the interest on capital, but before charging the salary payable to *B*. The net profit for the year were

`30,000 distributed in the ratio of capitals without providing for any of the above adjustments. The profits were to be shared in the ratio of 5 : 3 : 2.

Pass necessary adjustment entry showing the workings clearly

[**Ans.:** *Debit A's Current A/c by ` 3,675; Credit B's Current A/c by ` 2,895 and C's Current A/c by ` 780.*] [**Hint:** It is assumed that Capitals are fixed.]

7. Gian, Rajat and Bishan are partners sharing profits equally. Gian drew regularly ` 10,000 in the beginning of every month for six months ended 30th September, 2019. Rajat drew regularly ` 10,000 at the end of every month for six months ended 30th September, 2019. Bishan drew regularly ` 10,000 in the middle of every month for six months ended 30th September, 2019. Calculate interest on drawings @ 5% p.a. for the year ended 31st March, 2020.

[**Ans.:** *Interest on Drawings: (i) Gian—` 2,375; (ii) Rajat—` 2,125;*

(iii) Bishan—` 2,250.] **8 (Appropriation of Profit)**. Complete the following accounts:

Dr.   PROFIT & LOSS APPROPRIATION ACCOUNT *for the year ended 31st March, 2020*   Cr.

Particulars		`	Particulars		`
To Interest on Capital A/cs:			By Profit & Loss A/c (Net Profit)		10,86,250
A	50,000		By Interest on Drawings A/cs:		
B	55,000		A	16,125	
C	30,000 A's	1,35,000	B	18,000	
To Commission A/c (A's Current A/c)		?	C	14,625	48,750
To B's Salary A/c (B' Current A/c)		?			
To Profit transferred to:					
A's Current A/c	?				
B's Current A/c	? C's				
Current A/c	?	?			
		11,35,000			11,35,000

Dr.   PARTNERS' CAPITAL ACCOUNTS   Cr.

Particulars	A (`)	B (`)	C (`)	Particulars	A (`)	B (`)	C (`)
To Bank A/c		1,00,0		By Bank A/c	?	?	?

Particulars	?	00 ?	?	Particulars			
To Balance c/d				By Bank A/c	6,00,000		
	8,00,000	6,00,000	3,00,000		8,00,000	6,00,000	3,00,000

Dr.   PARTNERS' CURRENT ACCOUNTS   Cr.

Particulars	A (`)	B (`)	C (`)	Particulars	A (`)	B (`)	C (`)
To Drawings A/c	50,000	80,000	90,000	By Interest on			
To Drawings A/c	90,000	80,000	30,000	Capital A/c	?	?	?
To Drawings A/c	1,00,000	80,000	60,000	By A's Commission A/c	2,00,000		
To Interest on				By B's Salary A/c		3,00,000	
Drawings A/c	?	?	?	By Profit & Loss			
To Balance c/d	1,93,875	2,97,000		App. A/c (Profit)	2,00,000	2,00,000	1,00,000
				By Balance c/d			64,625
	4,50,000	5,55,000	1,94,625		4,50,000	5,55,000	1,94,625

Solution: PROFIT & LOSS APPROPRIATION ACCOUNT

Dr.   for the year ended 31st March, 2020   Cr.

Particulars		`	Particulars		`
To Interest on Capital A/cs:			By Profit & Loss A/c (Net Profit)		10,86,250
A	50,000		By Interest on Drawings A/cs:		
B	55,000		A	16,125	
C	30,000	1,35,000	B	18,000	
To A's Commission A/c (A's Current A/c)		2,00,000	C	14,625	48,750
To B's Salary A/c (B's Current A/c)		3,00,000			

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Particulars							
To Profit transferred to: A's Current A/c	2,00,000						
B's Current A/c	2,00,000						
C's Current A/c	1,00,000	5,00,000					
		11,35,000					11,35,000

Dr. **PARTNERS' CAPITAL ACCOUNTS** Cr.

Particulars	A (`)	B (`)	C (`)	Particulars	A (`)	B (`)	C (`)
To Bank A/c		1,00,000		By Bank A/c	2,00,000	6,00,000	3,00,000
To Balance c/d	8,00,000	5,00,000	3,00,000	By Bank A/c	6,00,000		
	8,00,000	6,00,000	3,00,000		8,00,000	6,00,000	3,00,000

Dr. **PARTNERS' CURRENT ACCOUNTS** Cr.

Particulars	A (`)	B (`)	C (`)	Particulars	A (`)	B (`)	C (`)
To Drawings A/c	50,000	80,000	90,000	By Interest on Capital A/c	50,000	55,000	30,000
To Drawings A/c	90,000	80,000	30,000				
To Drawings A/c	1,00,000	80,000	60,000	By A's Commission A/c	2,00,000		
To Interest on Drawings A/c	16,125	18,000	14,625	By B's Salary A/c		3,00,000	
				By P and L App. A/c (Profit)	2,00,000	2,00,000	1,00,000
To Balance c/d	1,93,875	2,97,000					
				By Balance c/d			64,625
	4,50,000	5,55,000	1,94,625		4,50,000	5,55,000	1,94,625

9. Prem and Manoj are partners in a firm sharing profits in the ratio of 3 : 2. The Partnership Deed provided that Prem was to be paid salary of ` 2,500 per month

and Manoj was to get a commission of ` 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 Prem's drawings was ` 1,250 and on Manoj's drawings was ` 425. Interest on Capitals of the partners were

` 10,000 and ` 7,500 respectively. The firm's net profit for the year ended 31st March, 2020 was ` 90,575. Prepare Profit & Loss Appropriation Account of the firm.

[**Ans.:** *Divisible Profit—` 34,750; Share of Profit: Prem—` 20,850; Manoj—` 13,900.*]

10. Kanika and Gautam are partners doing a dry cleaning business in Lucknow, sharing profits in the ratio 2 : 1 with capitals ` 5,00,000 and ` 4,00,000 respectively. Kanika withdrew the following amounts during the year to pay the hostel expenses of her son:

     1st April ` 10,000  1st June  ` 9,000

         1st November   ` 14,000

         1st December   ` 5,000

Gautam withdrew ` 15,000 on the first day of April, July, October and January to pay rent for the accommodation of his family. He also paid ` 20,000 per month as rent for the office of partnership which was in a nearby shopping complex.

Calculate interest on drawings @ 6% p.a.   *(CBSE Sample Paper 2015)*

[**Ans.:** *Interest on Drawings: Kanika—` 1,500; Gautam—` 2,250.*]

11. *C* and *D* are partners in a firm; *C* has contributed ` 1,00,000 and *D* ` 60,000 as capitals. Interest is payable @ 6% p.a. and *D* is entitled to salary of ` 3,000 per month. In the year ended 31st March, 2021, the profit was ` 80,000 before interest and salary.

Prepare Profit & Loss Appropriation Account.

[**Ans.:** *Sharing Profit : C: ` 17,200 and D—` 17,200. C will get ` 23,200 and D—` 56,800.*]

12. Aan and Ban are partners sharing profits in the ratio of 3 : 2 with capitals of ` 50,000 and ` 30,000 respectively. Interest on capital is agreed @ 6% p.a. Ban is to be allowed an annual salary of ` 2,500. A provision of 5% of net profit is to be made in respect of Manager's Commission and rent of ` 24,000 is to be accounted being payable to Aan. Profit for the year before manager's commission and rent to Aan was ` 39,000.

Prepare Profit & Loss Appropriation account and the Partners' Capital Accounts.

Dr.   PROFIT & LOSS ACCOUNT *for the year ended ...*   Cr.

Particulars	`	Particulars	`
To Rent A/c	24,000	By Profit (given)	39,000
To Manager's Commission A/c	750		
(5/100 × ` 15,000)			
To Net Profit trfd. to P & L App. A/c	14,250		
	39,000		39,000

]

13. Anshul and Asha are partners sharing profits and losses in the ratio of 3 : 2. Anshul being a non-working partner contributed ` 8,00,000 as her capital. Asha being a working partner did not contribute capital. The Partnership Deed provides for interest on capital @ 5% and salary to every working partner @ ` 2,000 per month. Net profit (before providing for interest on capital and partner's salary) for the year ended 31st March, 2020 was ` 32,000.
   Show distribution of profits.

14. *A, B* and *C* are partners in a firm. Net profit of the firm for the year ended 31st March, 2021 is ` 30,000, which has been duly distributed among the partners in their agreed ratio of 3 : 1 : 1. It is noticed on 10th April, 2021 that the undermentioned transactions were not passed through the books of account of the firm for the year ended 31st March, 2021.

(a) Interest on Capital @ 6% per annum, the capital of *A, B* and *C* being ` 50,000; ` 40,000 and ` 30,000 respectively.

(b) Interest on drawings: *A* ` 350; *B* ` 250; *C* ` 150.

(c) Partners' Salaries: *A* ` 5,000; *B* ` 7,500.

(d) Commission due to *A* (for some special transaction) `3,000.

You are required to pass a Journal entry, which will not affect Profit & Loss Account of the firm and rectify the position of partners inter se.

[**Ans.:** *Dr. A's Capital A/c—`2,520 and C's Capital A/c—`2,740; Cr. B's Capital A/c—`5,260.*]

15. Vikas and Vivek were partners in a firm sharing profits in the ratio of 3 : 2. On 1st April, 2019, they admitted Vandana as a new partner for 1/8th share in the profits with a guaranteed profit of `1,50,000. New profitsharing ratio between Vikas and Vivek will remain same but they decided to bear any deficiency on account of guarantee to Vandana in the ratio 3 : 2. Profit of the firm for the year ended 31st March, 2020 was `9,00,000.

Prepare Profit & Loss Appropriation Account of Vikas, Vivek and Vandana for the year ended 31st March, 2020. [**Ans.:** *Deficiency of Vandana—`37,500 borne by Vikas—`22,500 and Vivek—`15,000. Share of Profit:*

Vikas—` 4,50,000; Vivek—` 3,00,000; Vandana—`1,50,000.]

16. *A*, *B* and *C* are partners sharing profits and losses in the ratio of *A* 1/2, *B* 3/10, *C* 1/5 after providing for interest @ 5% on their respective capitals, *viz.*, *A* `50,000; *B* `30,000 and *C* `20,000 and allowing *B* and *C* salary of `5,000 each per annum. During the year ended 31st March, 2022, *A* has drawn `10,000 and *B* and *C* in addition to their salaries have drawn `2,500 and `1,000 respectively. Profit & Loss Account for the year ended 31st March, 2022 showed net profit of `45,000. On 1st April, 2021, the balances in the Current Accounts of the partners were *A* (Cr.) `4,500; *B* (Cr.) `1,500 and *C* (Cr.) `1,000. Interest is not charged on Drawings and allowed on Current Account balances. Show Partners' Capital and Current Accounts as at 31st March, 2022 after division of profits in accordance with the partnership agreement.

[**Ans.:** *Share of Profit: A—` 15,000; B—` 9,000; C—` 6,000; Balances of Current A/cs: A (Cr.)—` 12,000; B (Cr.)—` 9,500; C (Cr.)—` 7,000.*]

17. The firm of Harry, Porter and Ali, who have been sharing profits in the ratio of 2 : 2 : 1, have existed for some years. Ali wants that he should get equal share in the profits with Harry and Porter and he further wishes that the change in the profit-sharing ratio should come into effect retrospectively for the three years. Harry

and Porter have agreed to it. Profits for the last three years ended 31st March, were:

Year ended 31st March,	2020	2021	2022
Profit (`)	2,20,000	2,40,000	2,90,000

Show adjustment of profits by means of an adjustment Journal entry.   (*NCERT, Modified*)

[**Ans.:** *Debit Harry by ` 50,000 and Porter by ` 50,000; Credit Ali by ` 1,00,000.*]

18. *A*, *B* and *C* are partners in a firm sharing profits in the ratio of 3 : 2 : 1. They earned profit of ` 30,000 during the year ended 31st March, 2022. Distribute profit among *A*, *B* and *C* if:

(a) *C*'s share of profit is guaranteed to be ` 6,000 minimum.

(b) Minimum profit payable to *C* amounting to ` 6,000 is guaranteed by *A*.

(c) Guaranteed minimum profit of ` 6,000 payable to *C* is guaranteed by *B*.

(d) Any deficiency after making payment of guaranteed ` 6,000 will be borne by *A*

and *B* in the ratio of 3 : 1. [**Ans.:** *(a) A—` 14,400; B—` 9,600 and C—` 6,000; (b) A—` 14,000; B—` 10,000 and C—` 6,000; (c) A—` 15,000; B—` 9,000 and C—` 6,000; (d) A—` 14,250; B—` 9,750 and C—` 6,000.*]

19. Amar and Bimal are partners sharing profits equally. Their capitals as on 1st April, 2021 were ` 10,00,000 each. Partners are allowed interest on capital @ 5% p.a. Drawings of each partner were ` 1,00,000. Salary is to be allowed to Bimal @ ` 5,000 per month. Net Profit for the year ended 31st March, 2022 was ` 9,80,000. 10% of the net divisible profit is to be set aside to General Reserve.

Prepare Profit & Loss Appropriation Account for the year ended 31st March, 2022.

[**Ans.:** *Transfer to General Reserve—` 70,000 (10/110 × ` 7,70,000); Share of Profit— ` 3,50,000 each of Amar and Bimal.*]

20. Harry, Garry and Parry are partners sharing profits equally. Parry is guaranteed minimum annual profit of ` 1,00,000. Interest is allowed on capital @ 5% p.a., which is ` 30,000 for each partner. Net Profit for the year ended 31st March,

2022 is ` 5,40,000.

Prepare Profit & Loss Appropriation Account for the year.

[**Ans.:** *Share of Profit: Harry, Garry and Parry—`*
1,50,000 each.]

21. Prepare Capital Accounts of the partners Ajay and Sanjay from the following information, if their

	Ajay (`)	Sanjay (`)
capitals are fluctuating:		
Capitals on 1st April, 2021	4,00,000	3,00,000
Drawings during the year ended 31st March, 2022	50,000	30,000
Interest on Capital	5% p.a.	5% p.a.
Interest on Drawings	1,250	750
Share of Profit for the year ended 31st March, 2022	60,000	50,000
Partner's Salary	36,000	..
Commission	5,000	3,000

[**Ans.:** *Ajay's Capital A/c—` 4,69,750; Sanjay's Capital*
A/c—` 3,37,250.]

22. Ram and Shyam are partners in a firm sharing profits in the ratio of 3 : 2. On 1st April, 2021, their fixed capitals were ` 3,00,000 and ` 2,50,000 respectively. On 1st October, they decided that their total capital (Fixed) should be ` 6,00,000 in their profit-sharing ratio. Accordingly, they introduced extra capital or withdrew excess capital. The Partnership Deed provided for the following:

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

(ii) Interest on Drawings @ 18% p.a.

(iii) A monthly salary of ` 2,000 to Ram and a quarterly salary of ` 4,500 to Shyam. The drawings of Ram and Shyam were as follows:

Particulars	Ram (`)	Shyam (`)
On 30th September, 2021	20,000	15,000
On 31st December, 2021	20,000	25,000

During the year ended 31st March, 2022, the firm earned a net profit of ` 1,50,000. 10% of this profit was to be transferred to General Reserve.

You are required to prepare:

(i) Profit & Loss Appropriation Account;

(ii) Partners' Capital Accounts, and Partners' Current Accounts.

[**Ans.:** *Profit transferred to General*
Reserve: ` 15,000.

Ram (`)   Shyam (`)   *Salary   24,000 18,000*

Capital to be introduced by Ram: ` 60,000; Capital to be withdrawn by
Shyam: ` 10,000.]

23. Capital Accounts of *A* and *B* stood at ` 4,00,000 and ` 3,00,000 respectively after necessary adjustments in respect of the drawings and the net profit for the year ended 31st March, 2022. It was subsequently noticed that 5% p.a. interest on capital and also drawings were not taken into account in arriving at the distributable profit. The drawings of the partners had been: *A*—` 12,000 drawn at the end of each quarter and *B*—` 18,000 drawn at the end of each half year.

 The profit for the year as adjusted amounted to ` 2,00,000. The partners share profits in the ratio of 3 : 2. You are required to pass Journal entries and show adjusted Capital Accounts of the partners.

[**Ans.:** *Partners' Capital Accounts: A—` 3,98,790; B—` 3,01,210;*
Capitals on 1.4.2018: (Opening Capital): A—` 3,28,000; B—`
2,56,000; Interest on Capital: A—` 16,400;
B—` 12,800; Interest on Drawings: A—`
*900; B—` 450.*] [**Hints:** (i) For Interest on Capital: Dr. Profit & Loss Adjustment A/c by ` 29,200;

Cr. *A*'s Capital by A/c by ` 16,400 and *B*'s Capital A/c by ` 12,800.
(ii) For Interest on Drawings: Dr. *A*'s Capital A/c by ` 900 and *B*'s Capital A/c by ` 450;

Cr. Profit & Loss Adjustment A/c by ` 1,350.
(iii) Loss on Adjustment: Dr. *A*'s Capital A/c by ` 16,710 and *B*'s Capital A/c by ` 11,140;

Cr. Profit & Loss Adjustment A/c by ` 27,850.]

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* *Note:*

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Case Studies Chapter : Principles of Management

1. According to Taylor, scientific method should be used to analyse methods of production prevalent under the rule of thumb. The best practices can be kept and further refined to develop a standard which should be followed throughout the organisation. These are the benchmarks, which must be adhered to during production. Its objective is to reduce a given line or product to fixed types, sizes and characteristics; and to establish interchange ability of manufactured parts and products. Scientific management also aims at eliminating unnecessary diversity of products. Most large companies like Nokia,Toyota and Microsoft etc. have successfully implemented these technique of scientific management. This is evident from their large share in their respective markets.

Identify the technique of scientific management highlighted in the above paragraph.

2. According to Taylor, management should not close its ears to any constructive suggestions made by the employees .They should be rewarded for their suggestions which results in substantial reduction in. They should be part of management and, if any important decisions are taken, workers should be taken into confidence. At the same time workers should desist from going on strike and making unreasonable demands on the management. Both should realise that they need each other. In fact, when there will be open

communication system and goodwill there will be no need for even a trade union. Paternalistic style of management, whereby the employer takes care of the needs of employees, would prevail as in the case of Japanese companies.

Identify the principle of scientific management highlighted in the above paragraph.

3. In the factory set-up / system ,Taylor concentrated on improving the performance of the managerial figure with whom the workers are in face-to-face contact on a daily basis. He is the pivot around whom revolves the entire production planning, implementation and control. In fact, Taylor identified a list of qualities of that person such as intelligence, education, tact, grit, judgement, special knowledge, manual dexterity, and energy, honesty and good health. Taylor found that no single person could fit them all. This prompted him to suggest a technique of scientific management which is an extension of the principle of division of work and specialisation to the shop floor. This concept was extended to the lowest level of the shop floor.

Identify the technique of scientific management discussed in the above paragraph.

4. Mr. Karan, HR Manager of a company, selects each person scientifically, assigns work to each employee according to her/his physical, mental and intellectual capabilities. He also gives them the required training so that they may produce more and earn more. This will ensure their prosperity for both company and workers.

Identify the principle of management highlighted in the above case.

5. In order to set up standard target of performance for workers, it was necessary for Shiv Ltd. To fix standard time for workers to perform a particular job. For this Mr. Ganesh, the Production Manager of the company observed the workers when they were performing the job. He used a stop watch in hand and noted down the average time taken by workers for completion of the job. He repeated the same observation for 100 times and then calculated average time for the performance of the job.This was fixed as the standard time on the basis of which efficient and inefficient workers were distinguished.

Identify technique of scientific management followed by Mr. Ganesh.

6. According to Taylor, even a small production activity like loading pigs of iron into boxcars can be scientifically planned and managed. This can result in tremendous saving of human energy as well as wastage of time and materials.

The more sophisticated the processes, greater would be the savings. In the present context, the use of internet has brought about dramatic improvements in internal efficiencies and customer satisfaction.

Identify the principle of management highlighted above.

7. 'She/he keeps machines, materials, tools etc., ready for operations by concerned workers'. Whose work is described by this sentence under functional foremanship
   (a) Instruction Card Clerk
   (b) Repair Boss
   (c) Gang Boss
   (d) Route Clerk

8. Which of the following statements best describes 'Mental Revolution'?
   (a) It implies change of attitude.
   (b) The management and workers should not play the game of one upmanship.
   (c) Both management and workers require each other.
   (d) Workers should be paid more wages.

9. Sitaram, the production manager of X Ltd., wants to increase the speed of packaging. In order to identify and eliminate unnecessary and unproductive movements of workers in packaging, he installed a CCTV camera in the factory. Which technique of scientific management is adopted by Sitaram?

10. Name the technique of scientific management which is the strongest motivator for a worker to reach standard performance.

11. Why did Taylor introduce Differential piece wage system?

12. Identify the technique of scientific management which helps in eliminating unnecessary diversity of products and thus results in saving cost.

13. Identify the techniques of scientific management, which are described by the statements given below.
    (a) Each specialist is to be assigned work according to her/his qualities. For example, those with technical mastery, intelligence and grit may be given planning work. Those with energy and good health may be assigned execution work.
    (b) Devising new varieties instead of the existing ones and eliminating unnecessary diversity of products.

(c) Fixing the standard time taken to perform a well-defined job so as to determine the number of workers to be employed; frame suitable incentive schemes and determine labour costs.

(d) Finding out one best way of doing the job to minimise the cost of production and maximise the quality and satisfaction of the customer.

14. Ram Kishan is the owner of a shoe manufacturing factory. He follows the traditional practice of fixing standard time of work based on his own past experiences. He could not match the supply with the demand for shoes produced in his factory. His son, Shyam who has done MBA from FMS joined business and suggested to fix the standard time by analysing the work scientifically. The production increased and supply could match the demand.

Which principle of scientific management of Taylor is highlighted in above case?

15. Same battery can be used in different mobile phones of a particular brand. This is an example of which of the following techniques of scientific management?
   (a) Standardisation
   (b) Simplification
   (c) Method Study
   (d) Functional Foremanship

16. Which of the following statements is FALSE about Taylor and Fayol?
   (a) Fayol was a mining engineer whereas Taylor was a mechanical engineer
   (b) Fayol's principles are applicable in specialised situations whereas Taylor's principles have universal application.
   (c) Fayol's principles were formed through personal experience whereas Taylor's principles were formed through experimentation
   (d) Fayol's principles are applicable at the top level of management whereas Taylor's principles are applicable at the shop floor.

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Rich Harvest Public School

HOLIDAY HOMEWORK (2022-23)

ECONOMICS : XII

* *Note:*

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Very Short Answer Type Questions (1 Mark)

1. Define money.
2. What is meant by M1.
3. What is meant by the term money supply?
4. What is bank rate?
5. State two primary functions of money.
6. What is meant by credit creation?
7. What is credit multiplier?
8. Write two functions of central banks.
9. What is cash reserve ratio (CRR)?
10. What is statutory liquidity ratio (SLR)?
11. What is demand deposits by banks?
12. State two monetary measures of credit control by central bank.
13. What are various money stock measures?

Short Answer Type Questions (3-4 Marks)

1. Explain the significance of the 'Store of Value' function of money.
2. OR State the importance of the 'Store of Value function of money.
3. Explain the 'Unit of Account' function of money?
4. Explain the 'Medium of Exchange' function of money?
5. Explain the "Lender of Last Resort' function of the central bank.
6. Explain the "Government's Bank" function of a central bank.

LONG ANSWER TYPE QUESTIONS (6 MARKS)

What do you mean by credit/money creation? Explain the process of Money creation by the commercial banks with the help of a numerical example.

Higher Order Thinking Skills

1. What is the main function of money in an economy?
2. Name the System of Note-issue in India.
3. Define open Market operation.
4. Name the additional facility which the businessman gets in the current deposit account of the bank.
5. Money acts as a yardstick of standard measure of value to which all other things can be compared. Discuss it.
6. The central bank acts as lender of last resort. How?
7. Central bank performs the function of a clearing house. How?
8. All the currency issued by the central bank is its monetary liability. How?

ECONOMICS PROJECT

Guidelines for Project Work in Economics (Class XII)

The objectives of the project work are to enable learners to:

• analyse and evaluate real world economic scenarios using theoretical constructs and

arguments

• demonstrate the learning of economic theory

• follow up aspects of economics in which learners have interest

• develop the communication skills to argue logically The expectations of the project work are that:

• learners will complete only ONE project in each academic session

• project should be of 3,500-4,000 words (excluding diagrams & graphs), preferably hand-written

• it will be an independent, self-directed piece of study Role of the teacher:

The teacher plays a critical role in developing thinking skills of the learners. A teacher should:

• help each learner select the topic based on recently published extracts from the news media, government policies, RBI bulletin, NITI Aayog reports, IMF/World Bank reports etc., after detailed discussions and deliberations of the topic

• play the role of a facilitator and supervisor to monitor the project work of the learner

through periodic discussions

• guide the research work in terms of sources for the relevant data

• educate learner about plagiarism and the importance of quoting the source of the information to ensure authenticity of research work

• prepare the learner for the presentation of the project work

• arrange a presentation of the project file Scope of the project:

Expected Checklist:

• Introduction of topic/title

• Identifying the causes, consequences and/or remedies

• Various stakeholders and effect on each of them

• Advantages and disadvantages of situations or issues identified

• Short-term and long-term implications of economic strategies suggested in the course of research

• Validity, reliability, appropriateness and relevance of data used for research work and

for presentation in the project file

• Presentation and writing that is succinct and coherent in project file

• Citation of the materials referred to, in the file in footnotes, resources section,

bibliography etc.

TOPICS:

• Micro and Small Scale Industries

• Contemporary Employment situation in India

• Goods and Services Tax Act and its Impact on GDP

• Human Development Index

• Self-help group

• Monetary policy committee and its functions

• Government Budget & its Components

• Exchange Rate determination – Methods and Techniques

- Livestock – Backbone of Rural India

- Sarwa Siksha Abhiyan – Cost Ratio Benefits

- Minimum Support Prices

- Waste Management in India – Need of the hour

- Digital India- Step towards the future

- Vertical Farming – an alternate way

- Make in India – The way ahead

- Rise of Concrete Jungle- Trend Analysis

- Any other newspaper article and its evaluation on basis of economic principles

- Food Supply Channel in India

- Disinvestment policy of the government

- Health Expenditure (of any state)

- Inclusive Growth Strategy

- Trends in Credit availability in India

- Role of RBI in Control of Credit

- Trends in budgetary condition of India

- Currency War – reasons and repercussions

- Alternate fuel – types and importance

- Golden Quadrilateral- Cost ratio benefit

- Relation between Stock Price Index and Economic Health of Nation

- Minimum Wage Rate – approach and Application

- Rain Water Harvesting – a solution to water crises

- Silk Route- Revival of the past

- Bumper Production- Boon or Bane for the farmer

- Organic Farming – Back to the Nature

RICH HARVEST PUBLIC SCHOOL

HOLIDAY HOMEWORK (2022 - 23)
ENGLISH: XII

* *Note:*

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Q.1   With reference to text book solve the following Questions(To be done in registers)

1. Everybody during the last lesson is filled with regret. Comment.

2. Describe the life of ragpickers at Seemapuri

3. Describe the difficulties the bangle makers of Firozabad have to face in their lives.

4. Our native language is part of our culture and we are proud of it. How does the presence of village elders in the classroom and M.Hamel's last lesson show their love for French?

5. Why does the poet smile and what does she say while bidding good bye to her mother?

   WRITING AND READING SKILLS (To be done in registers)

6. Water supply will be suspended for eight hours (10 am to 6 pm) on 6th of March for cleaning of the water tank. Write a notice in about 50 words advising the residents to store water for a day. You are Karan Kumar/Karuna Bajaj, Secretary, Janata Group Housing Society, Palam Vihar, Kurnool.

7. Write an article in about 250-300 words on the following topics-
   i. Effects of Social Media on Youth's Ability to learn.
   ii. Cyber crimes & safety measures against it.
   iii. Strict traffic laws can prevent accidents.

8. You are Samita/Sumit , a resident of C-41, Sant Vihar, Delhi. You find participation of children in various reality shows on T.V. a form of child exploitation. Write a letter to Editor of a national T.V. showing your concern about various forms of child exploitation prevalent in Educated, urban society, giving some suggestions to curtail it.

9. Read the newspaper daily and cut samples of the following and paste it in the register
   1. 3 reports
   2. 3 articles (on Coronavirus)
   3. Posters (on Coronavirus)
   4. 5 classified advertisement

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HOLIDAYS HOMEWORK (2022-23)

CLASS – XII (IP)

* *Note:*

The holiday homework should be done on registers/notebooks as per the given instructions & must be uploaded on MS TEAMS (Assignment Sections)

INFORMATICS PRACTICES

1. Write a Python program to count the number of characters (character frequency) in a string.
   Sample String : google.com'
   Expected Result : {'o': 3, 'g': 2, '.': 1, 'e': 1, 'l': 1, 'm': 1, 'c': 1}
2. Write a method in python to display the elements of a list twice if it is a number and display the element terminated with'*' if it is not a number.
3. Write a Python program to count the number of strings where the string length is 2 or more and the first and last character are same from a given list of strings.
   Sample List : ['abc', 'xyz', 'aba', '1221']

Data Frame

Q.1 Which method is used to make a DataFrame?

Q.2 Is series a one-dimensional array which is labelled and can hold any data type?

Q.3 Which function allows us to manipulate data and create new variables in pandas library?

Q.4 Which function is used to read the dataset from a large text file?

Q.5 Are DataFrames container for Series?

Q.6 Explain Series in pandas. How to Create Copy of Series In pandas?

Q.7 Define Python pandas

Q.8   Mention the Different Types of Data Structures in pandas?

Q.9 What is a pandas DataFrame? How we can create an Empty DataFrame In pandas?

Q.10   Explain Reindexing in pandas.

Q.11 Write the name of methods used with series with their purpose

Q.12 Write the name of methods used with DataFrame with their purpose

Q.13 How can we calculate the standard deviation from the Series?

Q.14 Create a Series using List and Dictionary.

Q.15 Create series using NumPy functions.

Q.16 Get index and values of a series.

Q.17 Get list of the column headers.
Q.18 Generate DataFrame with random values.

Q.19 Slice DataFrame using loc .

Q.20 Get mean(average) of rows and columns of DataFrame .

Q.21 Calculate sum across rows and columns.

Q.22 Write python program to find minimum and maximum values of DataFrame

Q.23 Find index position of minimum and maximum values

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Rich Harvest Public School
HOLIDAY HOMEWORK (2022-23)
MATHEMATICS : XII

* *Note:*

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MATRICES & DETERMINANT

Q1. If A is a square matrix of order 3 , such that ( ) , then | | is equal to……………

Q2. If A is an invertible matrix and | | then ( ) is

(a) 7A   (b)   (c) 49A   (d)

Q3. Express the matrix as the sum of a symmetric and a skew-symmetric matrix:

(i) [   ] (ii) [   ]

Q4. If A =   ] and = O , find K.
[

Q5. Obtain the inverse of the following matrices using ELEMENTARY TRANSFORMATION :

(i) [   ]   (ii) [   ]   (iii) [   ]   (iv) [   ]

Q6. If a , b and c are all positive and term of a G.P. , then :

prove that | |
:

Q7. Use ELEMENTARY TRANSFORMATIONS , find the inverse of the   ] and use it matrix A = [to

solve the following system of linear equations : 8x + 4y + 3z = 19 , 2x + y + z = 5 , x + 2y + 2z = 7 Q8. Using matrix method solve the following system of equations :

Q9. If   [   ] , find and hence solve the following system of equations :

Q10. Use product [   ] [   ] to solve the system of
equations :

$$x - y + z = 4 , x -2y - 2z = 9 , 2x + y + 3z = 1$$

Q11. If   , for three matrices X , Y , Z , find the values of m , p
and b. Q12. If A = [   ] and KA = [   ] find the values of K and a.

Q13. If A = [   ] and B = [   ] and BA = ( ) , find

Q14. Construct   matrix where , (i) $\frac{(\quad)}{\quad}$ (ii) | | (iii)   _| |

Q15. Show that A'A and AA' are both symmetric matrices for any matrix A.

Q16. If [   ][   ] [ ] then find the value of A.

Q17.If matrix [   ] is a skew symmetric matrix, then find the values of a, b
and c.

Q18.Express the following matrix as the sum of a symmetric or skew-symmetric matrix :

(i) [   ]   (ii) [   ] (iii)   [   ] (iv) [   ] (v)   [   ]

Q19. Obtain the inverse of the following matrices using ELEMENTARY TRANFORMATION :

(i) [   ]   (ii) [   ] (iii) [   ] (iv) [   ] (v) [   ] (vi) [   ]

(vii) [   ] (viii) [   ]

Q20. If A = [   ], then prove that by the principal of mathematical induction
that

$$(\quad)$$
[   ] positive integer n.

Q21. Using properties of determinant :   (C.B.S.E. 2018)

prove that : | | ( )

Q22. Prove that | | is divisible by (a + b + c) and find quotient.

Q23. Show that is an isosceles triangle , if the determinant :

| |

Q24. Obtain the inverse of the following matrices using ELEMENTARY TRANSFORMATION :

(i) [   ] (ii) [   ]   (iii) [   ] (iv) [   ] (v) [   ]

(vi) [   ](vii)   ] (viii) [   ] (ix) [   ] (x) [   ]
          [

 (xi) [   ]

Q25. If A [   ] , find Hence, solve the system of equations :

   Q26. If [   ] , find and hence solve the following system of equations
            :

Q27. Use product [   ] [   ] to solve the system of equations :   (C.B.S.E. 2011)

Q28. If A = [   ] and B [   ] are two square matrices , find AB and hence
          =   solve the

system of linear equations :   x – y = 3 , 2x + 3y + 4z = 17 , y +
2z =7

Q29. Simplify :   [   ]   [   ]

Q30. Find x , y and z , if A   ] satisfies A' =
                     = [

Revise all the questions , examples , misc. Exercise , Ncert Exempler & last 10 years paper for the following chapter :

CHAPTER 3 MATRICES CHAPTER 4 DETERMINANTS

Rich Harvest Public School

HOLIDAY HOMEWORK (2022-23)

PHYSICAL EDUCATION: XII

* *Note:*

The holiday homework should be done in Practical File as per the given instructions & must be uploaded on MS TEAMS (Assignment Sections)

PRACTICAL-1: Fitness tests administration.

➢ Fitness Test – SAI Khelo India Fitness Test in school:
Age group 5-8 yrs/ class 1-3: BMI, Flamingo Balance Test, Plate Tapping Test

Age group 9-18yrs/ class 4-12: BMI, 50mt Speed test, 600mt Run/Walk, Sit & Reach flexibility test, Strength Test (Abdominal Partial Curl Up, Push-Ups for boys, Modified Push-Ups for girls).

PRACTICAL-2: Procedure for Asanas, Benefits & Contraindication for any two Asanas for each lifestyle disease.

➢ **Obesity**: Procedure, Benefits & Contraindications for Tadasana, Katichakrasana, Pavanmuktasana, Matsayasana, Halasana, Pachimottansana, Ardha – Matsyendrasana, Dhanurasana, Ushtrasana, Suryabedhan pranayama.

➢ **Diabetes**: Procedure, Benefits & Contraindications for Katichakrasana, Pavanmuktasana,Bhujangasana, Shalabhasana, Dhanurasana, Supta-vajarasana, Paschimottanasana, Ardha-Mastendrasana, Mandukasana, Gomukasana, Yogmudra, Ushtrasana, Kapalabhati.

➢ **Asthma**: Procedure, Benefits & Contraindications for Tadasana, Urdhwahastottansana, UttanMandukasana, Bhujangasana, Dhanurasana, Ushtrasana, Vakrasana, Kapalbhati, Gomukhasana Matsyaasana, Anuloma-Viloma.

➢ **Hypertension**: Procedure, Benefits & Contraindications for Tadasana, Katichakransan, Uttanpadasana, Ardha Halasana, Sarala Matyasana, Gomukhasana, UttanMandukasana, Vakrasana, Bhujangasana, Makarasana, Shavasana, Nadi-shodhanapranayam, Sitlipranayam.

PRACTICAL-3: Anyone IOA recognized Sport/Game of your choice. Draw/Paste Labelled diagram of Field & Equipment. Also mention its Rules, Terminologies & Skills.