



**OXFORD PUBLIC SCHOOL, RANCHI**  
**SUMMER HOLIDAY ASSIGNMENT (2018-19)**  
**CLASS – XII (COMMERCE)**

**ENGLISH**

1. Read the novel SILAS MARNER and write the summary in 500 -1000 words.
2. Write in 100 words about the importance and utility of mother-tongue.
3. Do you think that English language is essential for literate and educated Indians?(write in 100 words)
4. Write an article in 150 words on the need of Patriotic Spirit among youth of India. It is because the Indian youth lack the spirit of Patriotism.
5. Highlight the miserable life of street children. They do not go to any school, work in the inhuman conditions and live in slums .How can we bring them back to the main stream of life? (150 words).

**ACCOUNTANCY**

1. X and Y started a business on 1<sup>st</sup> April, 2015 by contributing Rs. 50,000 and 25,000 respectively as capitals. X made an advance to the firm to the tune of Rs 20,000. Y alone was looking after the business of the firm.  
During the year ended on 31<sup>st</sup> March, 2016 they earned a net profit of Rs 40,900. There was no partnership agreement. At the time of distribution of profit  
X Claims:
  - (i) Interest to be given on capital and loan @12% p.a.
  - (ii) The profit should be given in Capital Ratio.Y Claims:
  - (i) Salary @ Rs 1,000 p.m. for his service
  - (ii) Interest on Capital and loan should be given @8% p.a. only.You are required to prepare Profit & Loss Appropriation Account as per the provision of Indian partnership Act.
2. On 1<sup>st</sup> April, 2010, A, B and C enter into a partnership contributing Rs. 2,50,000, Rs. 1,30,000 and Rs 1,20,000 respectively and sharing profits and losses in the ratio of 5:3:2. B and C are entitled to a salary of Rs. 16,000 and Rs 14,500 respectively annually. Interest on capital is allowed at 5% p.a. 6% interest is charged on drawings.  
During the year, A withdrew Rs. 40,000, B Rs. 25,000 and C Rs. 15,000.  
Interest being: A- Rs. 2,250; B- Rs. 1,125; and C- Rs 725. Profits in 2010-11 before the above mentioned adjustments was Rs 71,400.  
Show how profits is distributed and also prepare Capital Accounts, if they were fluctuating.
3. A and B are partners with capitals of Rs. 40,000 and Rs. 20,000 respectively.  
They share profits and losses in proportion to their capitals after charging interest on capital @ 5% and partners' salary of Rs. 30,000 p.a. to B. From 1.1.97, A decides to retire from the firm's full active work in the partnership and it is accordingly agreed that:
  - (i) B shall in future be entitled to a salary of Rs. 50,000 p.a.
  - (ii) Interest is to be allowed on capital @ 5% p.a.
  - (iii) C, the manager of the firm, shall be introduced as a partner, without Capital, as and from 1.1.97, with a salary of Rs. 75,000 per annum. The excess of over Rs 40,000 being chargeable against A
  - (iv) C shall be entitled to 1/10 of the profits after charging interest on capital and partnership salary.
  - (v) The balance of profits is divided between A and B in the ratio of 3:2.The profits during the year 1997 were Rs. 2,50,000. Show Profit and Loss Appropriation Account and Partners' Capital Accounts under Fluctuating method. Assuming that the salaries have been drawn during the year. Drawing of the partners (excluding salaries) were: A- 50,000; B- 30,000; and C- 10,000
4. A and B are in partnership as general traders, sharing profits and losses equally after allowing A a salary of Rs 40,000 p.a. On 1.1.97, their capital account balances were : A- Rs. 1,00,000; B- Rs.80,000. Their current account balances were: A- Rs 30,000(Cr.); B- Rs 20,000(Cr.)  
On 1.7.97, they admitted C as a partner. From that date, profits were to be shared among A, B and C in the ratio of 2:2:1. C alone is to receive a salary of Rs. 30,000 p.a.  
It was agreed that from 1.7.97, A would transfer Rs 20,000 from his capital account to his loan account on which interest would be paid @10% p.a. C brought his private car into the firm at a valuation of Rs. 50,000.

No entries to reflect the foregoing matters were made in the books before the end of the accounting year on 31.12.97.

The following information is available for the year ended 31.12.97: Sales (spread evenly throughout the year) Rs. 8,00,000; Cost of Sales Rs. 3,50,000; Rent and Rates Rs. 1,00,000; Salaries Rs. 1,40,000; General Expenses Rs. 60,000.

Of the general expenses, Rs 20,000 was incurred in the six months ended 30.6.97. All sales produce a uniform rate of gross profit. The car is to be depreciated over 4 years on the straight line basis. It is assumed that it will have a nil residual value.

You are required to prepare

- (i) The Trading and Profit and Loss Account for the year ended 31.12.97
- (ii) The Profit and Loss Appropriation Account for the year ended 31.12.97
- (iii) The Partners' Capital and Current Accounts as on 31.12.97

5. Ripa, Rini and Rima are three partners in a firm. According to the partnership deed, the partners are entitled to draw Rs. 700 per month. On the first day of every month Ripa, Rini and Rima drew Rs. 700, Rs 600 and Rs. 500 respectively.

Interest on capitals and interest on drawings are fixed at 8% and 10% respectively. Profit during the year 1997 was Rs. 75,000 out of which Rs. 20,000 is to be transferred to General Reserve. Rini and Rima are entitled to a salary of Rs 3,000 and Rs 4,500 p.a. respectively and Ripa is entitled to receive commission at 10% on net distributable profit after charging such commission. On 1.1.97, the balance of their capital account were Rs. 50,000, Rs. 40,000 and Rs. 35,000 respectively.

You are required to show Profit and Loss Appropriation Account for the year ended 31<sup>st</sup> December 1997, and capital Accounts of partners in the books of the firm.

6. Kavita, Meenakshi and Gauri are partners doing a paper business in Ludhiana. After the Accounts of Partnership have been drawn up and closed, it was discovered that for the years ending 31<sup>st</sup> March, 2013 and 2014, Interest on capital has been allowed to partners @6%p.a. although there is no provision for interest on capital in the partnership deed. Their fixed capital were Rs. 2,00,000; Rs. 1,60,000; Rs. 1,20,000 respectively. During the last two years, they had shared the profits as under:

<u>YEARS</u>	<u>RATIO</u>
31 <sup>st</sup> March, 2013	3:2:1
31 <sup>st</sup> March, 2014	5:3:2

You are required to give necessary adjusting entry on 1<sup>st</sup> April, 2014.

7. R and S were Partners in a firm sharing profits in the ratio of 3:2. Their respective fixed capital were Rs. 10,00,000 and Rs. 15,00,000. The partnership deed provides the following:
- (i) Interest on Capital @10% p.a.
  - (ii) Interest on drawing @12% p.a. During the year ended 31<sup>st</sup> March, 2016, R's drawing were Rs. 1,000 per month drawn at the end of each month and S's drawing were Rs. 2,000 per month drawn at the beginning of each month. After the preparation of final accounts for the year ended 31<sup>st</sup> March, 2016, it was discovered that interest on R's drawing was not taken into consideration.

Calculate interest on R's drawing and give adjustment entry for the same.

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

- (a) Interest on capital @ 9%p.a.
  - (b) Kumar's salary Rs. 50,000 per year and Raja's salary Rs. 3,000 per month
- The profit for the year ended 31<sup>st</sup> March, 2016 was Rs. 2,78,000.

9. X, Y, Z are partners in a firm sharing profits in the ratio of 2:3:5. The firm earned a profit of Rs. 1,50,000 for the year ended 31<sup>st</sup> March, 2017. The profits by mistake was distributed among X, Y and Z in the ratio of 3:2:1 respectively. This error was noted only in the beginning of the next year. Pass necessary entry to rectify the errors.

10. A, B, C were partners in a firm having capitals of Rs. 80,000, Rs. 80,000 and Rs. 40,000 respectively. Their current account balance were A Rs. 10,000, B Rs. 5,000 and C Rs. 2,000(Dr.). According to the partnership deed the partner were entitled to interest on capital @ 5% p.a. C being the working partner is also entitled to a salary of Rs. 6,000 p.a. The profits were to be divided as follows:  
The first Rs. 20,000 in proportion to their capitals. Next Rs. 30,000 in the ratio of 5:3:2 and remaining profits should be shared equally.

The firm made a profit of Rs. 1,56,000 before charging any of the above items.

Prepare the Profits and Loss Appropriation Account and pass the necessary journal entries for the appropriation of profits.

11. P and Q were partners in a firm sharing profits in the ratio of 5:3. On 1<sup>st</sup> April, 2014, they admitted R as a new partner for  $\frac{1}{8}$ <sup>th</sup> share in the profits with a guaranteed profit of Rs. 75,000. The new profit sharing ratio between P and Q will remain the same but they agreed to bear any deficiency on account of guarantee to R in the ratio of 3:2. The profit of the firm for the year ended 31<sup>st</sup> March, 2015 was Rs. 4,00,000.

Prepare profit and loss appropriation account for the year ended 31<sup>st</sup> March, 2015.

12. The partners of a firm distributed the profits for the year ended 31<sup>st</sup> March, 2016, Rs. 1,20,000 in the ratio of 2:2:1 without providing the following adjustments:
- A and B were entitled to a salary of Rs. 1,500 each per quarter.
  - C was entitled to a commission of Rs. 6,000.
  - A and C has guaranteed a minimum profits of Rs. 48,000 p.a. to B
  - Profits were to be shared in the ratio of 4:3:2

Pass necessary adjustment entry for the above adjustments in the books of the firm.

13. Verma and Sharma are partners in a firm sharing profits and losses in the ratio of 5:3. They admitted Ghosh as a new partner for  $\frac{1}{5}$  share of profits. Ghosh is to bring in Rs. 20,000 as capital and Rs. 4,000 as his share of goodwill premium. Give the necessary journal entries:
- When the amount of goodwill is retained in the business.
  - When the amount of goodwill is fully withdrawn.
  - When 50% of the amount of goodwill is withdrawn.
  - When goodwill is paid privately.

14. A and B share profits in the proportions of  $\frac{3}{4}$  and  $\frac{1}{4}$ . Their Balance Sheet on Dec. 31, 2006 was as follows:

Balance Sheet of A and B as on December 31, 2006

Liabilities	Amount(Rs)	Assets	Amount(Rs)
Sundry creditors	41,500	Cash at Bank	26,500
Reserve fund	4,000	Bills Receivable	3,000
Capital Accounts		Debtors	16,000
A	30,000	Stock	20,000
B	16,000	Fixtures	1,000
		Land & Building	25,000
	91,500		91,500

On Jan. 1, 2007, C was admitted into partnership on the following terms:

- That C pays Rs 10,000 as his capital.
- That C pays Rs 5,000 for goodwill. Half of this sum is to be withdrawn by A and B.
- That stock and fixtures be reduced by 10% and a 5%, provision for doubtful debts be created on Sundry Debtors and Bills Receivable.
- That the value of land and buildings be appreciated by 20%.
- There being a claim against the firm for damages, a liability to the extent of Rs 1,000 should be created.
- An item of Rs 650 included in sundry creditors is not likely to be claimed and hence should be written back.

Record the above transactions (journal entries) in the books of the firm assuming that the profit sharing ratio between A and B has not changed. Prepare the new Balance Sheet on the admission of C.

### BUSINESS STUDIES

- Explain any five features of management.
- What are the objectives of management? Explain briefly.
- “Management is regarded as fully developed profession”. Do you agree? Give reasons.
- Describe in brief any five functions of middle level management in an organisation.
- Explain the term ‘coordination and its importance’ in management.
- Explain any five features of coordination.
- Explain by giving any five reasons why a proper understanding of management principles is necessary.

8. Explain the following principles of management:
  - (i) Equity
  - (ii) Remuneration of Employees
9. Explain 'cooperation, not individualism' as a principle and 'Fatigue Study' as a technique of scientific management.
10. Explain any five techniques of 'Scientific Management'.
11. Name and explain the principle of Fayol which suggests that communication from top to bottom should follow the official lines of command.
12. Explain any two principles of Taylor's scientific management.

## ECONOMICS

### Assignment on Theory of Demand

1. Define Demand. Name the factors affecting market demand.
2. Distinguish between an inferior good and a normal good. Is a good which is inferior for one consumer also inferior for all the consumers?
3. How does change in price of a substitute good affect the demand of the given good? Explain with the help of an example.
4. What is the difference between:
  - (a) Change in quantity demanded and change in demand
  - (b) Extension in demand and Increase in demand
  - (c) Contraction in demand and decrease in demand
5. Explain the causes for a leftward shift of demand curve.
6. Explain with the help of diagrams, the effect of the following on demand for a good:
  - (a) Rise in income of its buyers
  - (b) Rise in the price of the substitute
  - (c) Fall in income of its buyers
  - (d) Fall in the price of the complementary good
7. Why does Demand Curve slope downward?
8. Explain the causes resulting in violation of the Law of Demand.
9. What is a demand function?
10. Distinguish between demand by an individual and market demand with the help of a schedule.
11. The price of eggs rises and yet it is observed that the demand for eggs is rising. Does it mean that the demand curve for eggs is upward sloping?
12. Demand equation is given as:-  

$$Q_d = a - bp$$
  - (i) What is there in this equation that makes the demand curve a straight line?
  - (ii) What happens to demand curve in case 'a' increases?
  - (iii) What makes the demand curve slope downwards?

## COMPUTER SCIENCE (5<sup>TH</sup> PAPER)

### Programming in C++

1. Define a class **Shape** with the following specifications:

#### **Private Members:**

- Name of Shape - String
- Number of Angles - Integer
- A function Decide( ) to assign the name of shapes depending upon the given criteria:
 

<i>Number of Angles</i>	<i>Name of Shape</i>
0	Circle
3	Triangle
4	Rectangle

#### **Public Members:**

- A constructor to initialise Name of Shape to "EMPTY" and Number of Angles to -1.
- A function Shapein( ) to enter the number of angles and invoke Decide( ).
- A function Shapeout( ) to print all data members.

2. Define a class **Movie** with the following specifications:

#### **Private Members:**

- Name - String
- Time - String
- Number of Persons - Integer
- Amount - Float

- A function Book( ) to calculate the amount to be paid as per the Show Time listed below :

<i>Time</i>	<i>Amount</i>
Morning	170 per person
Afternoon	250 per person
Evening	400 per person

**Public Members:**

- A constructor to initialise Name and Time to “Not Alloted” and Number of Persons & Amount to 0.
- A function GetMovie( ) to enter Name, Time and Number of Persons and call Book( ).
- A function ShowMovie( ) to display all data members.

3. Observe the following program and answer the questions that follow:

```
class Drama{
    char Name[20];
    int episode;
public :
    Drama()      // function1
    { strcpy(Name, “Annual Day”); episode=10; }

    Drama (int x) //function2
    { episode=x;}

    ~Drama()     //function3
    { cout<< “Last episode”; }

    Drama(Drama &M) //function4
    { episode=M.episode; strcpy(Name, M.Name); }

    void Output( )
    { cout<< endl<<Name<< “ ”<<episode; }
};
```

- As per Object Oriented Programming, which concept is illustrated by function 1, 2 & 4 together?
- Write the specific name of function 3. When will it be executed?
- Write C++ statement to invoke function 1, 2 and 4 separately.
- What is function1 specifically known as? When will it be executed?

## NETWORKING

1. Expand the following abbreviations:

- |             |           |         |           |          |
|-------------|-----------|---------|-----------|----------|
| 1) WLL      | 2) TCP/IP | 3) FTP  | 4) SMTP   | 5) NNTP  |
| 6) SLIP/PPP | 7) SMS    | 8) GPRS | 9) CDMA   | 10) TDMA |
| 11) NIU     | 12) MODEM | 13) GSM | 14) XML   | 15) URL  |
| 16) POP     | 17) IMAP  | 18) ASP | 19) JSP   | 20) VOIP |
| 21) FSF     | 22) PAN   | 23) MAN | 24) HTTP  | 25) SIM  |
| 26) HSPA    | 27) IMS   | 28) LTE | 29) VOLTE |          |
| 30) WIMAX   | 31) IRC   | 32) SIP |           |          |

2. Write short notes on the following:

- |                |              |                 |            |
|----------------|--------------|-----------------|------------|
| a) ARPANET     | b) Internet  | c) Intranet     | d) Gateway |
| e) Backbone    | f) Server    | g) Client/Nodes | h) NIU     |
| i) MAC address | j) Bandwidth | k) Crosstalk    | l) Modem   |
| m) RJ-45       | n) Telnet    |                 |            |

3. Differentiate between the following subtypes of guided media:

- Shielded Twisted Pair (STP) and Unshielded Twisted Pair (UTP) Cable
- Thinnet and Thicknet
- Multinode and Singlenode

4. Give atleast two examples of each:

- a) Antivirus    b) Open Source Software    c) Proprietary Software    d) Free Software
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**PHYSICAL EDUCATION (5<sup>TH</sup> PAPER)**  
**VERY SHORT ANSWER QUESTIONS**

1. What does the word 'Tournament' mean?
2. What do you understand by seeding?
3. What do you mean by planning?
4. What is consolation tournament?
5. What do you mean by league cum league tournament?

**SHORT ANSWER QUESTIONS**

6. Explain the importance of tournaments.
7. Briefly explain the objectives of intramurals.
8. Draw a fixture of 15 teams on knock out basis.
9. Draw a fixture of 19 teams on league cum knock out basis.
10. Explain the different steps to be followed for organising a health run in your school.

**LONG ANSWER QUESTIONS**

11. Briefly explain the objectives of extramural in details.
  12. What do you mean by specific sports programmes? Explain about health run and run for unity in details.
  13. Draw a league fixture for 12 teams (Cyclic and Staircase method).
  14. What do you mean by combination tournament? Discuss league cum knock-out and knock-out cum league with the help of examples.
  15. What is league tournament? Explain the types, merits and demerits of league tournament.
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**HINDI (5<sup>TH</sup> PAPER)**

1. फीचर ( बोर्ड में पूछे गए किसी एक विषय पर )
  2. आलेख ( बोर्ड में पूछे गए किसी एक विषय पर )
  3. दूरदर्शन निर्देशक के पास पत्र
  4. जनसंचार माध्यम ( कक्षा में पठित पाठ )
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**FINE ARTS (5<sup>TH</sup> PAPER)**

1. Draw a sketch of any two portraits and any three scenery.
  2. Give a brief description of Indian Miniature Painting.
  3. Write an essay on the origin and development of the Rajasthani School of Miniature Painting.
  4. Write an essay on the origin and development of the Pahari School of Miniature Painting.
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**MATHEMATICS**

1. Prove the following by PMI: if  $A = \begin{bmatrix} 3 & -4 \\ 1 & -1 \end{bmatrix}$ , then  $A^n = \begin{bmatrix} 1 + 2n & -4n \\ n & 1 - 2n \end{bmatrix}$  for every positive integer n.

2. If  $A = \begin{bmatrix} 0 & -\tan\theta/2 \\ \tan\theta/2 & 0 \end{bmatrix}$  and  $I$  is the identity matrix of order 2, then show that

$$I + A = (I - A) \begin{bmatrix} \cos\theta & -\sin\theta \\ \sin\theta & \cos\theta \end{bmatrix}$$

3. Using elementary transformation, find the inverse of matrix  $\begin{bmatrix} -1 & 1 & 2 \\ 1 & 2 & 3 \\ 3 & 1 & 1 \end{bmatrix}$

4. Two schools A & B wants to award their selected students on the values of sincerity, truthfulness & helpfulness. The school A wants to award Rs x each, Rs y each and Rs z each for the three respective values to 3, 2 and 1 students respectively with a total award money of Rs 1600. School B wants to spend Rs 2300 to award its 4, 1 & 3 students

on their respective values ( by giving the same award money to the three values as before) , if the total amount of award for the one prize on each value is Rs 900. Using matrices find the award money for each value, apart from these three values, suggest one more value which should be considered for award.

5. If  $f(\theta) = \begin{bmatrix} \cos^2\theta & \sin\theta \cos\theta \\ \sin\theta \cos\theta & \sin^2\theta \end{bmatrix}$  then show that  $[f(\theta)]^2 = f(\theta)$

6. Solve using matrix method :

$$\frac{2}{x} + \frac{3}{y} + \frac{10}{z} = 4, \quad \frac{4}{x} - \frac{6}{y} + \frac{5}{z} = 1 \quad \text{and} \quad \frac{6}{x} + \frac{9}{y} - \frac{20}{z} = 2, \quad x, y, z \neq 0$$

7. Using properties of determinants, show that

$$\begin{vmatrix} a+b+c & -c & -b \\ -c & a+b+c & -a \\ -b & -a & a+b+c \end{vmatrix} = 2(a+b)(b+c)(c+a)$$

8. Two factories decided to award their employees for three values of a) adaptable to new techniques

b) careful and alert in difficult situations and c) keeping calm in tense situation at the rate of Rs x , Rs y and Rs z per person respectively . The first factory decided to honor respectively 2, 4 & 3 employees with a total prize money of Rs 29000. The second factory decided to honor respectively 5, 2 & 3 employees with the prize money of Rs 30500. If three prizes per person together cost Rs 9500 then

i). Represent the above situation by a matrix equation and form linear equations using matrix .

ii) Solve these equations using matrices

iii) Which values are reflected in the question?

9. If  $a+b+c=0$  and  $\begin{vmatrix} a-x & c & b \\ c & b-x & a \\ b & a & c-x \end{vmatrix} = 0$  then show that

$$x=0 \text{ or } x = \sqrt{\frac{3}{2}} (a^2 + b^2 + c^2)$$

10. Show that  $\begin{vmatrix} b+c & c+a & a+b \\ q+r & r+p & p+q \\ y+z & z+x & x+y \end{vmatrix} = 2 \begin{vmatrix} a & b & c \\ p & q & r \\ x & y & z \end{vmatrix}$

11. Using properties of determinants, prove that

$$\begin{vmatrix} 1+a^2-b^2 & 2ab & -2b \\ 2ab & 1-a^2+b^2 & 2a \\ 2b & -2a & 1-a^2-b^2 \end{vmatrix} = (1+a^2+b^2)^3$$

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