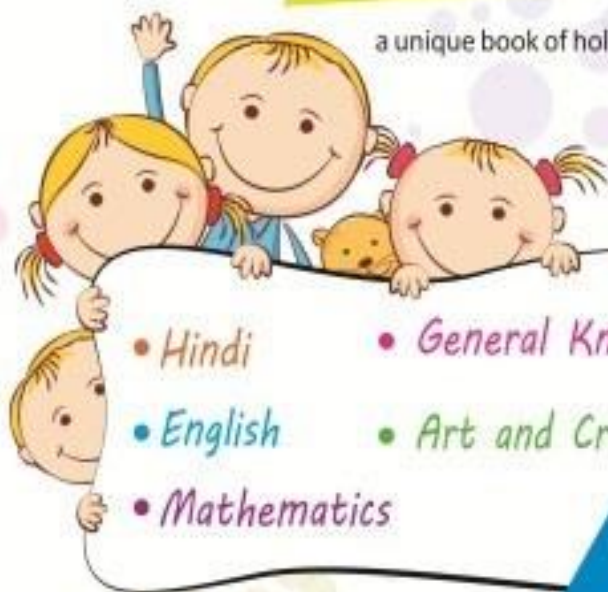# R. H. MEMORIAL PUBLIC SCHOOL , SECTOR - 87 , GURUGRAM
"HIT - INDIA FIT - INDIA"

HOMEWORK
for Summer Vacation

a unique book of holidays homework

HUM FIT TOH INDIA FIT

- Hindi
- English
- Mathematics
- General Knowledge
- Art and Creativity

Worksheets

R. H. MEMORIAL PUBLIC SCHOOL

SEC -87 , KANKROLA, GURUGRAM

HOLIDAY HOMEWORK (CLASS 12th) SESSION 2022-23

❖ **ENGLISH**

Instructions:

❖ Utilize your summer vacation constructively. Read good books /English newspaper daily. Obey your parents & help them. Be in touch with your subjects. Learn 5 new words with meaning daily.

▢ All summer assignments must be done in a separate assignment copy. Dear Students,You are required to go through the given Holiday Homework.

Q.1 *Writing Article:*

Q.1 Taking ideas from the visual below, together with your own ideas, write an article in about **120-150 words** for your school magazine to raise awareness about the Government of India's initiative "Beti Bachao, Beti Padhao" (Save the girl child, Educate the girl Child).

your article you should,

- Say how girls are disadvantaged in the society
- Describe what 'BBBP' initiative is all about
- Explain how it will ensure a dignified life for girls

BETI BACHAO
BETI PADHAO

Q2. <u>Writing Letter to the Editor:</u>

Admission to higher education is becoming increasingly difficult with cut-off lists for admission to universities and colleges constantly rising. Write a letter in about **120-150 words** to the editor of a national newspaper voicing your concern over the issue.

your letter you should,

- Give instances of cut-off lists going up, in some cases touching 100% marks
- Say how it will make higher education obey and there a ch of the majority of students who scoreless
- Suggest what should bed one to ensure that the benefits of higher education opportunities reach the maximum number of people

or

Write a letter in about **120-150 words** to the Editor of a national daily expressing your views on the

RUK RUK RUK
ARRE BABA RUK

STOP

MUSIC CAN BE DEADLY ON
ROADS & RAILWAY TRACKS
Use of headphones can turn you deaf to danger.

Issue 'Dangers of Using Headphones on Roads and Railway Tracks'. Sign yourself as Himani / Hitesh Sabharwal of 69/7B, Lok Vihar, Rothak. You can take help from the newspaper clipping given below.

Q3. *Writing Application for Job:*

You are Rita/ Rajesh Arora from 67-B, Shanti Park, Meerut. You have read an advertisement in "The Times of India' for the post of Librarian given by Willow Public School, Meerut. Write an application to apply for the post. Also give a detailed bio-data separately.**(Word limit: 120-150)**

Q4.   *Writing Notice:*

The NCC Air Wing of your school is organising a visit to an Air Force Station in your area. As the Senior Under Officer of the wing write a notice in not more than 50 words for all the cadets informing them about the visit.

your notice you should include the following information:

- date,time and place of the visit
- Purpose of the visit e.g. air show, flying, study aircraft, interaction with Air Force personnel (Choose one only)
- Special instructions e.g. packed food and water, venue and time of reporting for the visit, compulsory participation (Choose one only)

Q5.   *Drafting Advertisement:*

(b) You are Rohit Gupta, Managing Director of Gupta and Sons, a CA Firm in Kamala Nagar, Delhi. You want to appoint Audit Assistant and Computer Operators for your company. Draft an advertisement in not more than 50 words, giving all the necessary detail so qualifications and experience required.

Q.6 Yoga, a term derived from Sanskrit, means to yoke or unite. Create a poster to promote a Yoga Event under 'Fit India and Hit India Movement'.

Q7.   *Character Review:*

Students are instructed to watch any one of the following movies and write about any one of the characters that impresses you the most.

1. Mani karnika: The Queen of Jhansi
2. The Legend of Bhagat Singh
3. Bose: the forgoton Hero

Q8.   *Reading a Newspaper:*

Read any English Daily Newspaper during your summer vacation. Go through the articles in the newspaper and select any five of them which should be offive different dates. Cut them and paste the mina file and write your response.

Q9. *Write the theme of the chapters Tiger king & Last Lesson.*

Q10. Write character sketch of the following in **120 words**.

1. Mukesh
2. Tiger king

Q10. Prepare your ASL topic on any one of the following:

Impact of Smartphones, My Dream Job, Cashless India, Online Learning, Reliance on Technology, Ancient Education or Modern Education, Open Book Exam, Smartphones vs. smart people, Article 370, NEP 2020, India of my Dreams, Digital Media.

❖ MATHS

➤ All work should be done in A-4 / A-3 sheets

1. All formulas of Trigonometry and Inverse Trigonometry.

2. All formulas of Integration and differentiation.

3. All formulas of conic section and straight lines.

4. All formulas of 3-d geometry.

5. Do experiments.

6. Do questions of assignment (110 questions).

7. Revise ch- 1 , 2 , 3 , 4, 5 from R. D. Sharma

Chapter 2 Inverse Trigonometric Functions

1. The period of the function $f(x) = \cos 4x + \tan 3x$ is

   a. $\frac{\pi}{3}$
   b. π
   c. None of these
   d. $\frac{\pi}{2}$

2. If $3\sin^{-1}\left(\frac{2x}{1+x^2}\right) - 4\cos^{-1}\left(\frac{1-x^2}{1+x^2}\right) + 2\tan^{-1}\left(\frac{2x}{1-x^2}\right) = \frac{\pi}{3}$. Then, x=.

   a. $\frac{1}{\sqrt{3}}$
   b. $\frac{1}{\sqrt{2}}$
   c. 2
   d. 1

3. The value of $\tan 15^0 + \cot 15^0$ is

   a. 4
   b. Not defined
   c. $\sqrt{3}$
   d. $2\sqrt{3}$

4. The values of x which satisfy the trigonometric equation
$\tan^{-1}\left(\frac{x-1}{x-2}\right) + \tan^{-1}\left(\frac{x+1}{x+2}\right) = \frac{\pi}{4}$ are:

   a. ± 2
   b. $\pm\frac{1}{2}$
   c. $\pm\frac{1}{\sqrt{2}}$
   d. $\pm\sqrt{2}$

5. The minimum value of $\sin x - \cos x$ is

   a. $-\sqrt{2}$

b. -1

c. 0

d. 1

6. The principle value of $\tan^{-1}\sqrt{3}$ is _____.

7. If $y = 2\tan^{-1}x + \sin^{-1}\left(\frac{2x}{1+x^2}\right)$ for all x, then _____ < y < _____.

8. The value of $\cos(\sin^{-1}x + \cos^{-1}x)$, $|x| \leq 1$ is _____.

9. Find the principal value of $\sin^{-1}\left(\frac{1}{\sqrt{2}}\right)$.

10. Write the principal value of $\cos^{-1}1$ [cos(680)°].

11. Prove that $\tan^{-1}\sqrt{x} = \frac{1}{2}\cos^{-1}\left(\frac{1-x}{1+x}\right)$. (1)

12. Find the value of the expression $\tan^{-1}\left(\tan\frac{3\pi}{4}\right)$.

13. Solve the equation: $2\tan^{-1}(\cos x) = \tan^{-1}(2\csc x)$.

14. Find the value of $\sin^{-1}\left(\sin\frac{2\pi}{3}\right)$. (2)

15. Prove that $\tan^{-1}(1) + \tan^{-1}(2) + \tan^{-1}(3) = \pi$.

16. Solve for x, $\tan^{-1}\frac{x}{2} + \tan^{-1}\frac{x}{3} = \frac{\pi}{4}$, $\sqrt{6} > x > 0$.

17. Find the value of the following: $\tan^{-1}\left[2\cos\left(2\sin^{-1}\frac{1}{2}\right)\right]$.

18. Show that $\sin^{-1}\frac{12}{13} + \cos^{-1}\frac{4}{5} + \tan^{-1}\frac{63}{16} = \pi$.

19. $\tan^{-1}\frac{1}{7} + 2\tan^{-1}\frac{1}{3}$ is equal to

   a. None of these

   b. $\frac{\pi}{2}$

   c. $\frac{\pi}{4}$

   d. $\frac{3\pi}{4}$

20. $\sin\left\{\sin^{-1}\left(\frac{\sqrt{3}}{5}\right) + \cos^{-1}\left(\frac{\sqrt{3}}{5}\right)\right\}$ is equal to

   a. 1

   b. $\frac{\pi}{2}$

   c. None of these

   d. 0

2 1 The principle value branch of cos-1x is _____.

22. If $\cos(\tan^{-1}x + \cot^{-1}\sqrt[3]{3}) = 0$, then value of x is _____.

23. The set of values of $\sec^{-1}\left(\frac{1}{2}\right)$ is _____.

24. Find the value of $\cos(\sec^{-1}x + \csc^{-1}x)$. **(1)**

$$\tan^{-1}\sqrt{3} - \cot^{-1}(-\sqrt{3}). \text{ (1)}$$

25. Find the value of

26. Using the principal values, evaluate $\tan^{-1}(1) + \sin^{-1}\left(-\frac{1}{2}\right)$.

27. If $2\tan^{-1}(\cos\theta) = \tan^{-1}(2\csc\theta)$ then show that $\theta = \frac{\pi}{4}$, where n is any integer

    (2)

28. Evaluate: $\tan^{-1}\sqrt{3} - \sec^{-1}(-2)$.

29. Evaluate $\sec^{-1}\left(\frac{2}{\sqrt{3}}\right)$. **(2)**

30. Find the value of $\sin\left(2\tan^{-1}\frac{2}{3}\right) + \cos\left(\tan^{-1}\sqrt{3}\right)$.

31. $\sin(\tan^{-1}x) =$. **(4)**

32. Prove that $\tan^{-1}\frac{1}{4} + \tan^{-1}\frac{2}{9} = \frac{1}{2}\tan^{-1}\frac{4}{3}$. **(4)**

33. If $\cos^{-1}\frac{x}{a} + \cos^{-1}\frac{y}{b} = \alpha$. Prove that $\frac{x^2}{a^2} + \frac{y^2}{b^2} - 2\frac{xy}{ab}\cos\alpha = \sin^2\alpha$.

Chapter 3 Matrices

1. If $A = \begin{bmatrix} 1 & 1 & 3 \\ 5 & 2 & 6 \\ -2 & -1 & -3 \end{bmatrix}$. Then $|A|$ is
   a. none of these
   b. Idempotent
   c. Nilpotent
   d. Symmetric

2. $\begin{vmatrix} 1 & 1 & 1 \\ e & 0 & \sqrt{2} \\ 2 & 2 & 2 \end{vmatrix}$ is equal to
   a. 0
   b. 3e
   c. none of these
   d. 2

3. A square matrix A is called idempotent if
   a. $A^2 = I$
   b. $A^2 = O$
   c. $2A=I$
   d. $A^2 = A$

4. Let for any matrix M ,M^{-1} exist. Which of the following is not true.
   a. none of these
   b. $(M^{-1})^{-1} = M$
   c. $(M^{-1})^2 = (M^2)^{-1}$
   d. $(M^{-1})^{-1} = (M^{-1})^1$

5. The system of equations x + 2y = 11, -2 x – 4y = 22 has
   a. only one solution
   b. infinitely many solutions
   c. finitely many solutions
   d. no solution

6. Sum of two skew-symmetric matrices is always _____ matrix.

7. _____ matrix is both symmetric and skew-symmetric matrix.

8. If A and B are square matrices of the same order, then (kA)' = _____ where k is any scalar.

9. If $A = \begin{bmatrix} 2 & 3 \\ 4 & 5 \end{bmatrix}$, Prove that $A - A^t$ is a skew – symmetric matrix.

10. $A = \begin{bmatrix} 2 & 4 \\ 5 & 6 \end{bmatrix}$, Prove that A + A' is a symmetric matrix.

11. The no. of all possible matrics of order 3×3 with each entry as 0 or 1 is-

12. Find the matrix X so that $X \begin{bmatrix} 1 & 2 & 3 \\ 4 & 5 & 6 \end{bmatrix} = \begin{bmatrix} -7 & -8 & -9 \\ 2 & 4 & 6 \end{bmatrix}$.

13. If A is a square matrix, such that $A^2 = A$, then $(I + A)^3 - 7A$ is equal to

14. If $A = \begin{bmatrix} 2 & 4 \\ 5 & 6 \end{bmatrix}$, then Prove that A + A' is a symmetric matrix.

15. If $f(x) = x^2 - 5x + 7$ and $A = \begin{bmatrix} 3 & 1 \\ -1 & 2 \end{bmatrix}$ then find f(A).

16. Find the matrix A such that $\begin{bmatrix} 2 & -1 \\ 1 & 0 \\ -3 & 4 \end{bmatrix} A = \begin{bmatrix} -1 & -8 & -10 \\ 1 & -2 & -5 \\ 9 & 22 & 15 \end{bmatrix}$.

17. Show that:

i. $\begin{bmatrix} 5 & -1 \\ 6 & 7 \end{bmatrix} \begin{bmatrix} 2 & 1 \\ 3 & 4 \end{bmatrix} \neq \begin{bmatrix} 2 & 1 \\ 3 & 4 \end{bmatrix} \begin{bmatrix} 5 & -1 \\ 6 & 7 \end{bmatrix}$

ii. $\begin{bmatrix} 1 & 2 & 3 \\ 0 & 1 & 0 \\ 1 & 1 & 0 \end{bmatrix} \begin{bmatrix} -1 & 1 & 0 \\ 0 & -1 & 1 \\ 2 & 3 & 4 \end{bmatrix} \neq \begin{bmatrix} -1 & 1 & 0 \\ 0 & -1 & 1 \\ 2 & 3 & 4 \end{bmatrix} \begin{bmatrix} 1 & 2 & 3 \\ 0 & 1 & 0 \\ 1 & 1 & 0 \end{bmatrix}$

18. $A = \begin{bmatrix} 0 & -\tan\frac{\alpha}{2} \\ \tan\frac{\alpha}{2} & 0 \end{bmatrix}$,

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

Chapter 4 Determinants

1. The value of the determinant $\begin{vmatrix} 1 & a & b+c \\ 1 & b & c+a \\ 1 & c & a+b \end{vmatrix}$ is

   a. a + b + c
   b. 0
   c. None of these
   d. 1 + a + b + c

2. The only integral root of the equation det. $\begin{vmatrix} 2-y & 2 & 3 \\ 2 & 5-y & 6 \\ 3 & 4 & 10-y \end{vmatrix} = 0$ is

   a. 2
   b. 1
   c. 3
   d. 4

3. Find the area of triangle with vertices (1, 1), (2, 2) and (3, 3).

   a. 1
   b. 3
   c. 0
   d. 2

4. The value of the determinant of a skew symmetric matrix of even order is

   a. A non zero perfect square
   b. None of these
   c. 0
   d. Negative

5. If the matrix AB = O , then

   a. A = O or B = O
   b. A = O and B = O
   c. It is not necessary that either A = O or B = O
   d. None of these

6. If $A = \begin{bmatrix} a & b \\ c & d \end{bmatrix}$, then the determinant of A is _____.

7. If A is invertible matrix of order 3×3, then $|A^{-1}| = $ _____.

8. If we multiply each element of a row (or a column) of a determinant by constant k, then value of the determinant is _____ by k.

9. Find values of x for which $\begin{vmatrix} 3 & x \\ x & 1 \end{vmatrix} = \begin{vmatrix} 3 & 2 \\ 4 & 1 \end{vmatrix}$.

10. If $A = \begin{bmatrix} 1 & 2 \\ 4 & 2 \end{bmatrix}$ then show that $|2A| = 4|A|$.

11. Find value of x, if $\begin{vmatrix} 2 & 4 \\ 5 & 1 \end{vmatrix} = \begin{vmatrix} 2x & 4 \\ 6 & x \end{vmatrix}$.

12. Show that $\begin{vmatrix} \sin 10^0 & -\cos 10^0 \\ \sin 80^0 & \cos 80 \end{vmatrix} = 1$.

13. In the determinant $\begin{vmatrix} 2 & -3 & 5 \\ 6 & 0 & 4 \\ 1 & 5 & -7 \end{vmatrix}$ Verify that $a_{11}A_{31} + a_{12}A_{32} + a_{13}A_{33} = 0$.

14. Find the area of the triangle with vertices at the points given (1, 0), (6, 0), (4, 3).

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

16. Using properties of determinants, prove that
$\begin{vmatrix} x & y & z \\ x^2 & y^2 & z^2 \\ x^3 & y^3 & z^3 \end{vmatrix}$ = xyz(x - y)(y - z)(z - x).

17. Using properties of determinants, prove that
$\begin{vmatrix} x & x^2 & yz \\ y & y^2 & zx \\ z & z^2 & xy \end{vmatrix} = (x-y)(y-z)(z-x)(xy+yz+zx)$

18. Verify A (adj. A) = (adj. A) A = |A|I for following matrix:
$\begin{bmatrix} 1 & -1 & 2 \\ 3 & 0 & -2 \\ 1 & 0 & 3 \end{bmatrix}$

Chapter 5 Continuity and Differentiability

1. Let $f(x + y) = f(x) + f(y) \ \forall \ x, y \in \mathbf{R}$. Suppose that $f(6) = 5$ and $f'(0) = 1$, then $f'(6)$ is equal to

   a. 1
   b. 30
   c. None of these
   d. 25

2. Derivative of log|x| w.r.t. |x| is

   a. None of these
   b. $\frac{1}{x}$
   c. $\pm \frac{1}{x}$
   d. $\frac{1}{|x|}$

3. The function f (x) = 1 + |sin x| is

   a. differentiable everywhere
   b. continuous everywhere
   c. differentiable nowhere
   d. continuous nowhere

4. $\underset{x \to 0}{Lt} \ \frac{1-\cos x}{x \sin x}$ is equal to

   a. 1
   b. 2
   c. 0
   d. $\frac{1}{2}$

5. $\underset{x \to \pi/4}{Lt} \ \frac{\cos x - \sin x}{x - \frac{\pi}{4}}$ is equal to

   a. $-\frac{2}{\sqrt{2}}$

❖ Physics

➢ Complete given experiments and activities in practical file.

➢ Make any one project on

1. Semiconductor

2. Tesla coil

3. Photoelectric cell

❖ Chemistry

➢ Make a flow chart on any one of these topics.

1. Green chemistry

2. Importance of chemistry in our daily life

3. Ozone layer depletion

4. Environmental chemistry .

➢ Write down the following experiments in your practical notebook

1. preparation of one lyophilic (starch) and one lyophobic (aluminium hydroxide) solution .

2. dialysis of solution prepared in (1) above.

3. study the role of emulsifying agents in stabilizing the emulsion of different oils.

➢ Revise the syllabus as far as we have studied in classroom

❖ Biology

- COMPLETE YOUR MANUAL OF BIOLOGY
- COMPLETE YOYR PROJECT FILE AS WE HAVE DISCUSSED IN CLASS
- REVISE ALL THE WORK WHICH YOU HAVE DONE IN CLASS

❖ हिन्दी

१ योगा दिवस के महत्व का सचित्र वर्णन अपने शब्दो मे कीजिए ।

२ ए एस एल (ASL) – ओडियो पर आधारित प्रश्नो के उत्तर लिखो ?

१ अपने को कुछ नियमो मे बाॅध लेना ही क्या कहलाता है ?

२ किस बात से सिद्ध होता है कि प्रकृति भी अनुशासन का पालन करती है ?

३ अनुशासन की कमी के कारण क्या देखने को मिलता है ?

4 वन्य पशुओ का जीवन सुरक्षित क्यो नही है ?

5 इस ओडियो का शीर्षक क्या है ?

6 अनु एवं उप उपसर्ग को जोडकर दो – दो शब्द बनाइए, ?

7 सफलता की कुंजी क्या है ,?

8 अनुशासन का क्या अर्थ है ?

9 सूर्य ,पृथ्वी एवं विकास शब्दो के पर्यायवाची शब्द लिखो ?

10 किसके अभाव मे अशान्ति फैल जाती है?

❖ Economics

1. MAKE A PROJECT FILE (40 PAGES)

2. PREPARE NOTES (INDIAN ECONOMICS FIRST 3 CHAPTERS)

❖ B. ST.

Q1 Complete your Notes Chapter 1 to chapter 4

Q2. Complete learn and write case studies (Assignment given)

Q3. Make project file on Business Environment

    a child labour

    b. Packaging

Content of the projects as follows

INTRODUCTION

The problem of child labor has been more serious in developing countries than in developed country. Due poverty, hunger, illiteracy, ignorance,

traditional thinking and lack of proper implementation of child labour laws in our country the problem of child labour is still persist in our society.

WHAT IS CHILD LABOUR

As per International Labour Organization (ILO):

The term "child labour" is often defined as work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development.

CHILD LABOUR IN DIFFERENT INDUSTRIES

Child Labour prevails in every sector whether it is manufacturing, mining and quarrying, domestic service or hotels, restaurants and retail sector

CHILD LABOUR IN INDIA

In India child labour still continues to pose a challenge before the nation. Government has been taking various pro-active measures to tackle this problem. However, considering the magnitude and extent of the problem and that it is essentially a socio-economic problem inextricably linked to poverty and illiteracy, it requires concerted efforts from all sections of the society to make a dent in the problem.

CAUSES OF CHILD LABOUR

Over population, poverty, parental illiteracy, lack of proper education, urbanization, availability of cheap child labour are some common causes of wide-spread child labour.

EFFECTS OF CHILD LABOUR

To keep an economy prospering, a vital criterion is to have an educated workforce equipped with relevant skills for the needs of the industries. The young labourers today will be part of India's human capital tomorrow. Child labour undoubtedly results in a trade-off with human capital accumulation.Child labour in India

INDIAN CONSTITUTION PROVISIONS RELATED TO CHILD LABOUR

• Article 24 Prohibition of employment of children in factories, etc

• Article 39 Certain principles of policy to be followed by the State

• Article 45 Provision for free and compulsory education for children

The Child Labour (Prohibition and Regulation) Act of 1986

The main object of this Act is to prohibit the engagement of children in certain employment's and to regulate the conditions of work or children in certain other employment's

NATIONAL CHILD LABOUR PROJECTS (NCLP)

The largest and most structured intervention in the area of child labour in India is the National Child Labour Projects (NCLP). The NCLP Scheme targets children below 14 years of age working in specific areas of hazardous work, listed as 15 Occupations and 57 processes in the Schedule to the Child Labour (Prohibition & Regulation) Act, 1986.

EFFORTS BY GOVERNMENT OF INDIA TO CONTROL CHILD LABOUR

The child labour (Prohibition and Regulation) Act 1986 prohibits the employment of children below the age of 14 years in 16 occupation and 65 processes that are hazardous to the children's lives and health.

CERTAIN LEGAL PRONOUNCEMENT CHILD LABOUR

v. Union of India: [(1982) 3 SCC 235; AIR 1982 SC 1473]

• Lakshmi Kant Pandey v. Union of India: [(1984) 2 SCC 244; AIR 1984 SC 469]

• M.C.Mehta v. State of T.N.: [(1991) 1 SCC 283]

• Gaurav Jain v Union of India: [(1997) 8 SCC 114; AIR 1997 SC 3021]

CASE STUDY

• BACHPAN BACHAO ANDOLAN (BBA)

• SAVE THE CHILDREN

CONCLUSION

Child labour cannot be eliminated by focusing on one determinant, for example education, or by brute enforcement of child labour laws. The government of India must ensure that the needs of the poor are filled before attacking child labour. If poverty is addressed, the need for child labour will automatically diminish.

Revision assignment of planning

Class XII

Q1. State any three limitation of planning.

Q2. Super Fine Rice Ltd. has the largest share of 55% in the market. The company's policy is to sell only for cash. been threatened because other

companies started selling rice on credit* also. But the managers of Super Fine Rice Ltd. continued to rely on it's previously tried and tested successful plans which didn't work because the environment is not static. This led to decline in sales of Super Fine Rice Ltd.

In 2015, for the first time company's number one position in the industry has

The above situation is indicating two limitations of planning which led to decline in it sales.
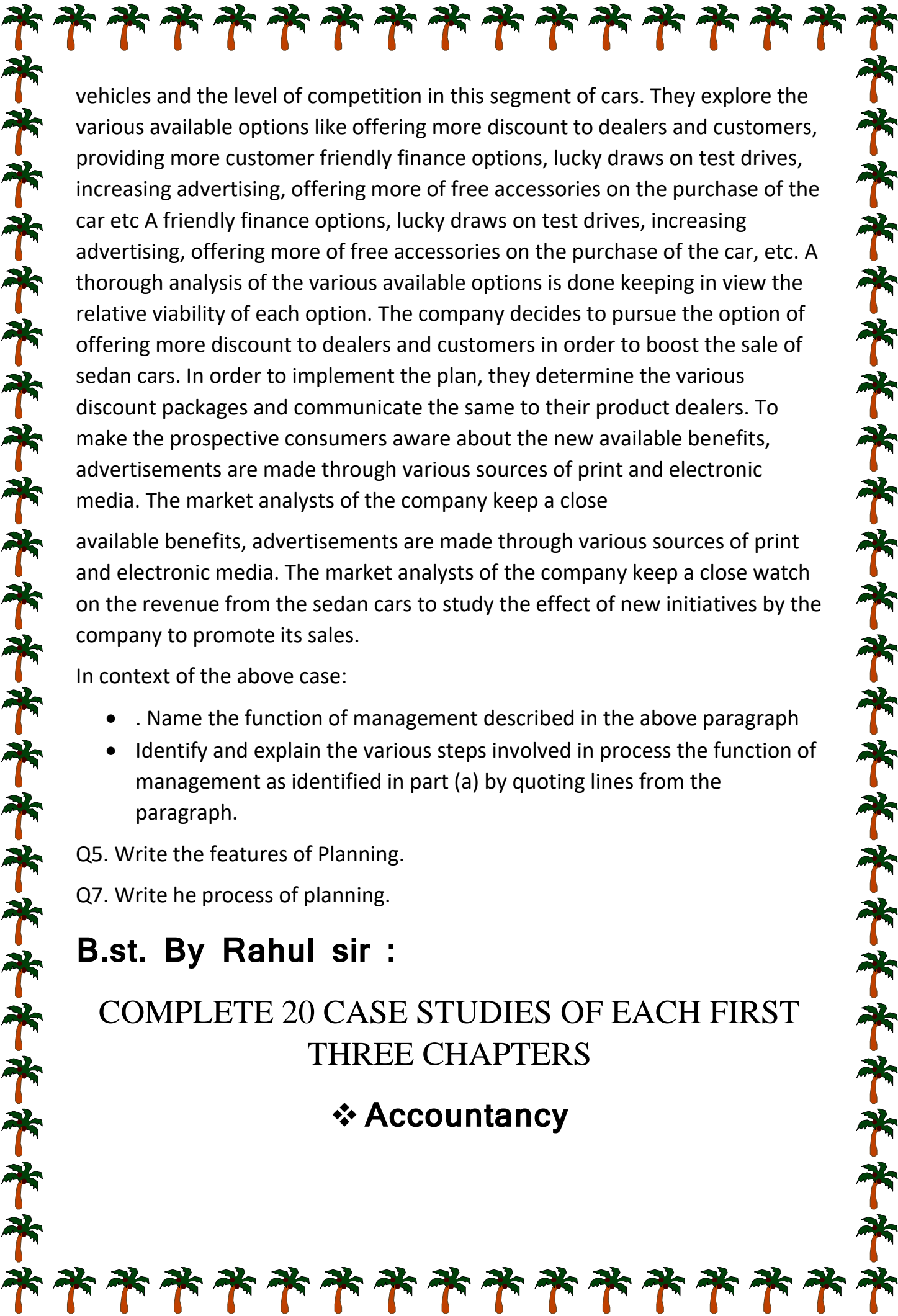
Identify these limitations.

Q3.Rahul, a worker, is given a target of assembling two computers per day. Due to his habit of doing things differently, an idea struck him which would not only reduce the assembling time of computers but would also reduce the cost of production of the computers. Instead of appreciating him, Rahul's supervisor ordered him to complete the work as per the methods and techniques decided earlier as nothing could be changed at that stage. The above paragraph describes one of the limitations of the planning function of management. Name and explain that limitation.

Q5 After completing a diploma in Bakery and Patisserie, Payai sets up a small outlet at Goa Airport to provide a healthy food option to the travellers. To begin with, she has decided to sell five types of patties, three types of pizzas and low sugar muffins in four flavours. Thus, by deciding in advance what to do and how to do, she is able to reduce the risk of uncertainty and avoid overlapping and wasteful activities. But sometimes her planning does not work due to some unavoidable circumstances like cancellation of flights due to bad weather conditions, government alert etc. which adversely affects her clientele.

In context of the above case

- Identify and explain the points highlighting the importance of planning mentioned the above paragraph.
- Describe briefly the limitation of planning which adversely affects Payal's business

Q5.'Agile Ltd.' is a well-known automobile manufacturing company in India. The company plans to increase the sale of its sedan cars by 20% in the next quarter. In order to achieve the desired target, the marketing team of the company considers the impact of policy of the government towards diesel

vehicles and the level of competition in this segment of cars. They explore the various available options like offering more discount to dealers and customers, providing more customer friendly finance options, lucky draws on test drives, increasing advertising, offering more of free accessories on the purchase of the car etc A friendly finance options, lucky draws on test drives, increasing advertising, offering more of free accessories on the purchase of the car, etc. A thorough analysis of the various available options is done keeping in view the relative viability of each option. The company decides to pursue the option of offering more discount to dealers and customers in order to boost the sale of sedan cars. In order to implement the plan, they determine the various discount packages and communicate the same to their product dealers. To make the prospective consumers aware about the new available benefits, advertisements are made through various sources of print and electronic media. The market analysts of the company keep a close

available benefits, advertisements are made through various sources of print and electronic media. The market analysts of the company keep a close watch on the revenue from the sedan cars to study the effect of new initiatives by the company to promote its sales.

In context of the above case:

- . Name the function of management described in the above paragraph
- Identify and explain the various steps involved in process the function of management as identified in part (a) by quoting lines from the paragraph.

Q5. Write the features of Planning.

Q7. Write he process of planning.

B.st. By Rahul sir :

COMPLETE 20 CASE STUDIES OF EACH FIRST THREE CHAPTERS

❖ Accountancy

1. COMPLETE ASSIGNMENT (43 QUESTIONS) (PDF FILE SHARED ON WHATS APP GROUP)

2. COMPLETE SECOND CHAPTER NUMERICALS(113 QUESTIONS)

1. Triphati and Chauhan are partners in a firm sharing profits and losses in the ratio of 3:2. Their capitals were Rs.60,000 and Rs.40,000 as on April 01, 2015. During the year they earned a profit of Rs. 30,000. According to the partnership deed both the partners are entitled to Rs. 1,000 per month as salary and 5% p.a. interest on their capital. They are also to be charged an interest of 5%

p.a. on their drawings, irrespective of the period, which is Rs. 12,000 for Tripathi, Rs. 8,000 for Chauhan. Prepare Partner's capital/current Accounts when, capitals are fixed.

(**Ans :** Tripathi's Current account Balance Rs. 3,600,Chauhan's Current account Balance Rs.6,400), Tripathi's capital Rs. 60,000, Chauhan capital Rs. 40,000).

2. Anubha and Kajal are partners of a firm sharing profits and losses in the ratio of 2:1. Their capital, were Rs.90,000 and Rs.60,000. The profit during the year were Rs. 45,000. According to partnership deed, both partners are allowed salary, Rs. 700 per month to Anubha and Rs. 500 per month to Kajal. Interest allowed on capital @ 5%p.a. The drawings during the year were Rs. 8,500 for Anubha and Rs. 6,500 for Kajal. Interest is to be charged @ 5% p.a. on drawings. Prepare partners capital accounts, assuming that the capital account are fluctuating.

(**Ans :** Anubha's Capital Account Balance Rs.1,09,860, Kajal's Capital Account Balance Rs.70,140)

Distribution of Profits

3. Harshad and Dhiman are in partnership since April 01, 2016. No Partnership agreement was made. They contributed Rs. 4,00,000 and 1,00,000 respectively as capital. In addition, Harshad advanced an amount of Rs. 1,00,000 to the firm, on October 01, 2016. Due to long illness, Harshad could not participate in business activities from August 1, to September 30, 2016. The profits for the year ended March 31, 2017 amounted to Rs. 1,80,000.

Dispute has arisen between Harshad and Dhiman.

Harshad Claims:

(i) he should be given interest @ 10% per annum on capital and loan;

Profit should be distributed in proportion of capital;

(i) Profits should be distributed equally;

(ii) He should be allowed Rs. 2,000 p.m. as remuneration for the period he managed the business, in the absence of Harshad;

(iii) Interest on Capital and loan should be allowed @ 6% p.a.

You are required to settle the dispute between Harshad and Dhiman. Also prepare Profit and Loss Appropriation Account.

(**Ans :** Harshad's share in profit Rs. 88,500, Dhiman's share in profit Rs. 88,500)

4. Aakriti and Bindu entered into partnership for making garment on April 01, 2016 without any Partnership agreement. They introduced Capitals of Rs. 5,00,000 and Rs. 3,00,000 respectively on October 01, 2016. Aakriti Advanced. Rs, 20,000 by way of loan to the firm without any agreement as to interest. Profit and Loss account for the year ended March 31 2017 showed profit of Rs, 43,000. Partners could not agree upon the question of interest and the basis of division of profit. You are required to divide the profits between them by preparing Profit and Loss Appropriation Account. Also give reasons in Support of your answer.

(**Ans :** Profit shares equal Aakriti and Bindu Rs. 21,200)

5. Rakhi and Shikha are partners in a firm, with capitals of Rs. 2,00,000 and Rs, 3,00,000 respectively. The profit of the firm, for the year ended 2016-17 is Rs. 23,200. As per the Partnership agreement, they share the profit in their capital ratio, after allowing a salary of Rs. 5,000 per month to Shikha and interest on Partner's capital at the rate of 10% p.a. During the year Rakhi withdrew Rs. 7,000 and Shikha Rs. 10,000 for their personal use. As per partnership deed, salary and interest on capital appropriation treated as charge on profit. You are required to prepare Profit and Loss Appropriation Account and Partner's Capital Accounts.

(**Ans :** Loss Transferred to Rakhi Capital Rs.34,720 and Shikha Capital Rs.52,080)

6. Lokesh and Azad are partners sharing profits in the ratio 3:2, with capitals of Rs. 50,000 and 30,000, respectively. Interest on capital is agreed to be paid @ 6% p.a. Azad is allowed a salary of Rs. 2,500 p.a. During 2016, the profits prior to the calculation of interest on capital but after charging Azad's salary amounted to Rs. 12,500. A provision of 5% of profits is to be

7. made in respect of manager's commission. Prepare partner's capital accounts and profit and loss Appropriation Account.

(**Ans :** Profit transferred to Lokesh's Capital Rs. 4,170 and Azad's Capital Rs.2,780)

8. The partnership agreement between Maneesh and Girish provides that:
   (i) Profits will be shared equally;
   (ii) Maneesh will be allowed a salary of Rs. 400 p.m;

Girish who manages the sales department will be allowed a commission equal to 10% of the net profits, after allowing Maneesh's salary; 7% p.a. interest will be allowed on partner's fixed capital;

   (iii) 5% p.a. interest will be charged on partner's annual drawings;
   (iv) The fixed capitals of Maneesh and Girish are Rs. 1,00,000 and Rs. 80,000, respectively. Their annual drawings were Rs. 16,000 and 14,000, respectively. The net profit for the year ending March 31, 2015 amounted to Rs. 40,000;
   Prepare firm's Profit and Loss Appropriation Account.

   (Ans : Profit transferred to the Capital accounts of Maneesh and Girish each, Rs.10,290)

9. Ram, Raj and George are partners sharing profits in the ratio 5 : 3 : 2. According to the partnership agreement George is to get a minimum amount of Rs. 10,000 as his share of profits every year. The net profit for the year 2013 amounted to Rs, 40,000. Prepare the Profit and Loss Appropriation Account.
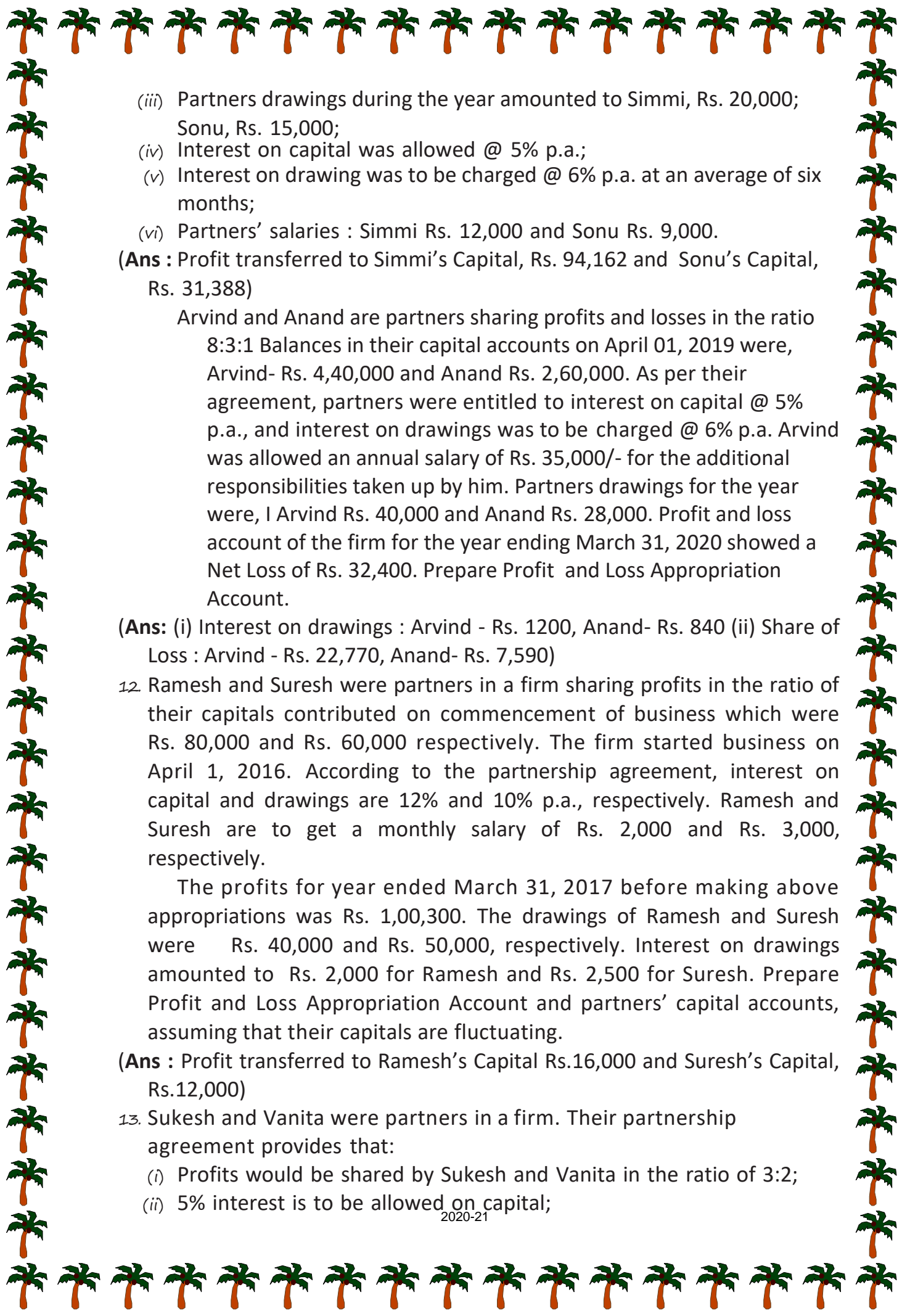
   (Ans : Profit transferred to Ram's Capital Rs.18,750 Raj's Capital Rs.11,250 and George's Capital Rs.10,000)

10. Amann, Babita and Suresh are partners in a firm. Their profit sharing ratio is 2:2:1. Suresh is guaranteed an amount of Rs. 10,000 as share of profit, every year. Any deficiency on that account shall be met by Babita. The profits for two years ending March 31, 2016 and March 31, 2017 were Rs. 40,000 and Rs. 60,000, respectively. Prepare the Profit and Loss Appropriation Account for the two years.

    (Ans : For the year 2016, Profits transferred to Amann's Capital, Rs.16,000; Babita's Capital Rs.14,000; Suresh's capital Rs.10,000 and for the year 2017, Profit transferred to Amann's Capital Rs.24,000, Babita's Capital Rs.24,000, Suresh's capital, Rs.12,000)

11. Simmi and Sonu are partners in a firm, sharing profits and losses in the ratio of 3:1. The profit and loss account of the firm for the year ending March 31, 2017 shows a net profit of Rs. 1,50,000. Prepare the Profit and Loss Appropriation Account and partners current account by taking into consideration the following information:
    (i) Partners capital on April 1, 2016; Simmi, Rs. 30,000; Sonu, Rs. 60,000;
    (ii) Current accounts balances on April 1, 2016; Simmi, Rs. 30,000 (cr.); Sonu, Rs. 15,000 (cr.);

(iii) Partners drawings during the year amounted to Simmi, Rs. 20,000; Sonu, Rs. 15,000;

(iv) Interest on capital was allowed @ 5% p.a.;

(v) Interest on drawing was to be charged @ 6% p.a. at an average of six months;

(vi) Partners' salaries : Simmi Rs. 12,000 and Sonu Rs. 9,000.

(**Ans :** Profit transferred to Simmi's Capital, Rs. 94,162 and Sonu's Capital, Rs. 31,388)

Arvind and Anand are partners sharing profits and losses in the ratio 8:3:1 Balances in their capital accounts on April 01, 2019 were, Arvind- Rs. 4,40,000 and Anand Rs. 2,60,000. As per their agreement, partners were entitled to interest on capital @ 5% p.a., and interest on drawings was to be charged @ 6% p.a. Arvind was allowed an annual salary of Rs. 35,000/- for the additional responsibilities taken up by him. Partners drawings for the year were, I Arvind Rs. 40,000 and Anand Rs. 28,000. Profit and loss account of the firm for the year ending March 31, 2020 showed a Net Loss of Rs. 32,400. Prepare Profit and Loss Appropriation Account.

(**Ans:** (i) Interest on drawings : Arvind - Rs. 1200, Anand- Rs. 840 (ii) Share of Loss : Arvind - Rs. 22,770, Anand- Rs. 7,590)

12. Ramesh and Suresh were partners in a firm sharing profits in the ratio of their capitals contributed on commencement of business which were Rs. 80,000 and Rs. 60,000 respectively. The firm started business on April 1, 2016. According to the partnership agreement, interest on capital and drawings are 12% and 10% p.a., respectively. Ramesh and Suresh are to get a monthly salary of Rs. 2,000 and Rs. 3,000, respectively.

    The profits for year ended March 31, 2017 before making above appropriations was Rs. 1,00,300. The drawings of Ramesh and Suresh were   Rs. 40,000 and Rs. 50,000, respectively. Interest on drawings amounted to Rs. 2,000 for Ramesh and Rs. 2,500 for Suresh. Prepare Profit and Loss Appropriation Account and partners' capital accounts, assuming that their capitals are fluctuating.

(**Ans :** Profit transferred to Ramesh's Capital Rs.16,000 and Suresh's Capital, Rs.12,000)

13. Sukesh and Vanita were partners in a firm. Their partnership agreement provides that:

    (i) Profits would be shared by Sukesh and Vanita in the ratio of 3:2;

    (ii) 5% interest is to be allowed on capital;

(iii) Vanita should be paid a monthly salary of Rs. 600.
The following balances are extracted from the books of the firm, on March 31, 2017.

	Sukes (Rs	Vanita (Rs.)
Capital Accounts	40,00	40,00
Current Accounts	(Cr 7,20	(Cr.) 2,80
Drawings	10,85	8,15

Net profit for the year, before charging interest on capital and after charging Sukesh's salary was Rs. 9,500. Prepare the Profit and Loss Appropriation Account and the Partner's Current Accounts.

(**Ans :** Profit transferred to Sukesh's Capital, Rs.3,300 and Vanita's Capital, Rs. 2,200)

Rahul, Rohit and Karan started partnership business on April 1, 2016 with capitals of Rs. 20,00,000, Rs. 18,00,000 and Rs. 16,00,000, respectively. The profit for the year ended March 2017 amounted to Rs.1,35,000 and the partner's drawings had been Rahul

Rs. 50,000, Rohit Rs. 50,000 and Karan

Rs. 40,000. The profits are distributed among partner's in the ratio of 3:2:1. Calculate the interest on capital @ 5% p.a.

(**Ans :** Rahul, Rs. 1,00,000, Rohit, Rs. 90,000, Karan Rs. 80,000)

14. Sunflower and Pink Rose started partnership business on April 01, 2016 with capitals of Rs. 2,50,000 and Rs.1,50,000, respectively. On October 01, 2016, they decided that their capitals should be Rs. 2,00,000 each. The necessary adjustments in the capitals are made by introducing or withdrawing cash. Interest on capital is to be allowed @ 10% p.a. Calculate interest on capital as on March 31, 2017.

(**Ans :** Total interest on Sunflower's Capital Rs. 22,500 and on Pink Rose's Capital, Rs. 17,500)

15. On March 31, 2017 after the close of accounts, the capitals of Mountain, Hill and Rock stood in the books of the firm at Rs. 4,00,000,Rs.3,00,000 and   Rs. 2,00,000, respectively. Subsequently, it was discovered that the interest on capital @ 10% p.a. had been omitted. The profit for the year amounted to   Rs. 1,50,000 and the partner's drawings had been Mountain: Rs. 20,000, Hill Rs. 15,000 and Rock Rs. 10,000.

Calculate interest on capital.

(**Ans :** Interest on Capital: Mountain, Rs.37,000; Hill, Rs.26,500; Rock, Rs.16,000)

16. Following is the extract of the Balance Sheet of, Neelkant and Mahdev as on March 31, 2017:

Balance Sheet as at March 31, 2017

Liabilities	Amou (R:	Assets	Amou (R:
Neelkant's Capital	10,00,	Sundry Assets	30,00,
Mahadev's Capital	0		0
Neelkant's Current	10,00,		
Account Mahadev's	0		
Current Account	1,00,0		
Profit and Loss			
Apprpriation	1,00,0		
(March 2017)			
	8,00,0		
	30,00,00		30,00,0

During the year Mahadev's drawings were Rs. 30,000. Profits during 2016-17 is Rs. 10,00,000. Calculate interest on capital @ 5% p.a for the year ending March 31, 2017.

(**Ans :** Interest on Neelkant's Capital, Rs. 50,000 and Mahadev's Capital, Rs. 50,000)

17. Rishi is a partner in a firm. He withdrew the following amounts during the year ended March 31, 2017.

May 01, 2017	Rs. 12,000
July 31, 2017	Rs. 6,000
September 30, 2017	Rs. 9,000
November 30, 2017	Rs. 12,000
January 01, 2018	Rs. 8,000

March 31, 2018   Rs. 7,000

Interest on drawings is charged @ 9% p.a.

Calculate interest on drawings

(**Ans :** Interest on Drawing Rs. 2,295)

18. The capital accounts of Moli and Golu showed balances of Rs.40,000 and Rs. 20,000 as on April 01, 2016. They shared profits in the ratio of 3:2. They allowed interest on capital @ 10% p.a. and interest on drawings, @ 12 p.a. Golu advanced a loan of Rs. 10,000 to the firm on August 01, 2016.

During the year, Moli withdrew Rs. 1,000 per month at the beginning of every month whereas Golu withdrew Rs. 1,000 per month at the end of every month. Profit for the year, before the above mentioned adjustments was Rs.20,950. Calculate interest on drawings show distribution of profits and prepare partner's capital accounts.

(**Ans :** Interest on Drawings : Moli, Rs. 780; Golu, Rs. 660; Profits Moli, Rs. 9,594; Golu, Rs. 6,396)

19. Rakesh and Roshan are partners, sharing profits in the ratio of 3:2 with capitals of Rs. 40,000 and Rs. 30,000, respectively. They withdrew from the firm the following amounts, for their personal use:

Rakesh	Month	R
	May 31, 2016	60
	June 30, 2016	50
	August 31, 2016	1,00
	November 1, 2016	40
	December 31, 2016	1,50
	January 31, 2017	50
	March 01, 2017	10
Rohan	At the beginning of each month	40

Interest on drawings is to be charged @ 6% p.a. Calculate interest on drawings, assuming that book of accounts are closed on March 31, 2017, every year.

(**Ans :** Interest on Rakesh's Drawings : Rs. 126.50; Rohan's Drawings Rs. 156 rounded off to nearest rupee)

20. Himanshu withdrew Rs. 2,500 at the end of each month. The Partnership deed provides for charging interest on drawings @ 12% p.a. Calculate interest on Himanshu's drawings for the year ending March 31, 2017.

(**Ans :** Interest on Drawings Rs.1,650)

21. Bharam is a partner in a firm. He withdraws Rs. 3,000 at the starting of each month for 12 months. The books of the firm are closed on March 31

every year. Calculate interest on drawings if the rate of interest is 10% p.a. (**Ans :** Interest on Drawings, Rs.1,950)

22. Raj and Neeraj are partners in a firm. Their capitals as on April 01, 2017 were Rs. 2,50,000 and Rs. 1,50,000, respectively. They share profits equally. On July 01, 2017, they decided that their capitals should be Rs. 1,00,000 each. The necessary adjustment in the capitals were made by introducing or withdrawing cash by the partners'. Interest on capital is allowed @ 8% p.a. Compute interest on capital for both the partners for the year ending on March 31, 2018.

(**Ans :** Raj Rs. 11,000 and Neeraj's Rs. 9,000)

23. Amit and Bhola are partners in a firm. They share profits in the ratio of 3:2. As per their partnership agreement, interest on drawings is to be charged @ 10%

p.a. Their drawings during 2017 were Rs. 24,000 and Rs. 16,000, respectively. Calculate interest on drawings based on the assumption that the amounts were withdrawn evenly, throughout the year.

(**Ans :** Interest on Amit's Drawings, Rs. 1,200 and Bhola's, Rs.800)

24. Harish is a partner in a firm. He withdrew the following amounts during the year 2017 :

	Rs.
February 01	4,00
May 01	12,00
June 30	4,00
October 31	12,00
December 31	4,00

Interest on drawings is to be charged @ $7\frac{1}{2}$ % p.a.
Calculate the amount of interest to be charged on Harish's drawings for the year ending December 31, 2017.

(**Ans :** Interest on Drawings, Rs.1,800)

25. Menon and Thomas are partners in a firm. They share profits equally. Their monthly drawings are Rs. 2,000 each. Interest on drawings is to be charged @ 10% p.a. Calculate interest on Menon's drawings for the year 2006, assuming that money is withdrawn: (i) in the beginning of every month, (ii) in the middle of every month, and (iii) at the end of every month.

(**Ans :** (i) Interest on Drawings, Rs.1,300; (ii) Rs.1,200; (iii) Rs.1,100)

26. On March 31, 2017, after the close of books of accounts, the capital accounts of Ram, Shyam and Mohan showed balance of Rs. 24,000 Rs. 18,000 and Rs. 12,000, respectively. It was later discovered that interest on capital @ 5% had been omitted. The profit for the year ended March 31, 2017, amounted to Rs. 36,000 and the partner's drawings had been Ram, Rs. 3,600; Shyam, Rs. 4,500 and Mohan, Rs. 2,700. The profit sharing ratio of Ram, Shyam and Mohan was 3:2:1.

Calculate interest on capital.

(**Ans :** Interest on Ram's Capital Rs.480; Shyam's Capital, Rs.525 and Mohan's Capital, Rs.435)

Amit, Sumit and Samiksha are in partnership sharing profits in the ratio of 3:2:1. Samiksha' share in profit has been guaranteed by Amit and Sumit to be a minimum sum of Rs. 8,000. Profits for the year ended March 31, 2017 was Rs. 36,000. Divide profit among the partners by preparing profit and loss appropriation account.

(**Ans :** Profit to Amit Rs. 16,800; Sumit, Rs. 11,200; Samiksha, Rs. 8,000)

27. Pinki, Deepati and Kaku are partner's sharing profits in the ratio of 5:4:1. Kaku is given a guarantee that his share of profits in any given year would not be less than Rs. 5,000. Deficiency, if any, would be borne by Pinki and Deepti equally. Profits for the year amounted to Rs. 40,000. Record necessary journal entries in the books of the firm showing the distribution of profit.

(**Ans :** Deficiency borne by Pinki and Deepti Rs.500 each)

28. Abhay, Siddharth and Kusum are partners in a firm, sharing profits in the ratio of 5:3:2. Kusum is guaranteed Rs. 10,000 as her share in the profits. Any deficiency arising on that account shall be met by Siddharth. Profits for the years ending March 31, 2016 and 2017 are Rs. 40,000 and 60,000 respectively. Prepare Profit and Loss Appropriation Account.

(**Ans :** year 2015 - Abhay Rs. 20,000, Siddharth Rs. 10,000, Kusum Rs. 10,000; year 2016- Abhay Rs. 30,000, Siddharth Rs. 18,000, Kusum Rs. 12,000)

29. Radha, Mary and Fatima are partners sharing profits in the ratio of 5:4:1. Fatima is given a guarantee that her share of profit, in any year will not be less than Rs. 5,000. The profits for the year ending March 31, 2017 amounted to Rs. 35,000. Shortfall if any, in the profits guaranteed to Fatima is to be borne by Radha and Mary in the ratio of 3:2. Record necessary journal entry to show distributioin of profit among the partner.

(**Ans :** Deficiency borne by Radha, Rs. 900 and Mary, Rs. 600)

30. X, Y and Z are in Partnership, sharing profits and losses in the ratio of 3 : 2 : 1, respectively. Z's share in the profit is guaranteed by X and Y to be a minimum of Rs. 8,000. The net profit for the year ended March 31, 2017 was Rs. 30,000. Prepare Profit and Loss Appropriation Account.

(**Ans :** Profit to X Rs.13,200; Y Rs.8,800; Z Rs.8,000)

31. Arun, Boby and Chintu are partners in a firm sharing profit in the ratio or 2:2:1. According to the terms of the partnership agreement, Chintu has to

get a minimum of Rs. 60,000, irrespective of the profits of the firm. Any Deficiency to Chintu on Account of such guarantee shall be borne by Arun. Prepare the Profit and loss Appropriation Account showing distribution of profits among the partners in case the profits for year 2015 are: (i) Rs. 2,50,000; (ii) 3,60,000.

(Ans : (i) Profit to Arun Rs.90,000, Boby Rs.1,00,000 and Chintu Rs.60,000

(ii) Profit to Arun Rs.1,44,000, Boby Rs.1,44,000 and Chintu Rs.72,000)

32. Ashok, Brijesh and Cheena are partners sharing profits and losses in the ratio of 2 : 2 : 1. Ashok and Brijesh have guaranteed that Cheena share in any year shall be Rs. 20,000. The net profit for the year ended March 31, 2017 amounted to Rs. 70,000. Prepare Profit and Loss Appropriation Account.

(Ans : Profit to Ashok Rs.25,000, Brijesh Rs. 25,000 and Cheena Rs. 20,000)

33. Ram, Mohan and Sohan are partners with capitals of Rs. 5,00,000, Rs. 2,50,000 and 2,00,000 respectively. After providing interest on capital @ 10% p.a. the profits are divisible as follows:

Ram $\frac{1}{2}$, Mohan $\frac{1}{3}$ and Sohan $\frac{1}{6}$. Ram and Mohan have guaranteed that Sohan's share in the profit shall not be less than Rs. 25,000, in any year. The net profit for the year ended March 31, 2017 is Rs. 2,00,000, before charging interest on capital.

You are required to show distribution of profit by by preparing P & L Appropriation Account.

(Ans : Profit to Ram, Rs. 48,000, Mohan, Rs. 32,000 and Sohan, Rs. 25,000)

34. Amit, Babita and Sona form a partnership firm, sharing profits in the ratio of 3 : 2 : 1, subject to the following :

(i) Sona's share in the profits, guaranteed to be not less than Rs. 15,000 in any year.

(ii) Babita gave guarantee to the effect that gross fee earned by her for the firm shall be equal to her average gross fee of the proceeding five years, when she was carrying on profession alone (which is Rs. 25,000). The net profit for the year ended March 31, 2017 is Rs. 75,000. The gross fee earned by Babita for the firm was Rs. 16,000.

You are required to prepare Profit and Loss Appropriation Account.

(Ans : Profit transferred to Capital Accounts of; Amit, Rs. 41,400, Babita, Rs.27,600 and Sona, Rs.15,000)

35. The net profit of X, Y and Z for the year ended March 31, 2016 was Rs. 60,000 and the same was distributed among them in their agreed ratio of 3 : 1 : 1. It was subsequently discovered that the under mentioned

transactions were not recorded in the books :

(i) Interest on Capital @ 5% p.a.

(ii) Interest on drawings amounting to X Rs. 700, Y Rs. 500 and Z Rs. 300.

(iii) Partner's Salary : X Rs. 1000, Y Rs. 1500 p.a.

The capital accounts of partners were fixed as : X Rs. 1,00,000, Y Rs. 80,000 and Z Rs. 60,000. Record the adjustment entry.

(**Ans :** X Dr. Rs.2,500 , Y credit Rs.2,400 and Z credit Rs.100]

36. The firm of Harry, Porter and Ali, who have been sharing profits in the ratio of 2 : 2 : 1, have existed for same 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 were for the last three year. Harry and Porter have agreement on this account The profits for the last three years were:

	(Rs.)
2014-15	22,000
2015-16	24,000
2016-17	29,000

Show adjustment of profits by means of a single adjustment journal entry.

(**Ans :** Harry (Dr.) Rs.5,000, Porter (Dr.) Rs.5,000 and Ali (Cr.) Rs.10,000)

37. Mannu and Shristhi are partners in a firm sharing profit in the ratio of 3 : 2. Following is the balance sheet of the firm as on March 31, 2017.

Balance Sheet as at March 31, 2017

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Mannu's Capital		Drawings :	
30,000	40,00	Mannu	
Shristhi's Capital		Shristhi	6,00
			34,00
10,000	40,00		40,000

Profit for the year ended March 31, 2017 was Rs. 5,000 which was divided in the agreed ratio, but interest @ 5% p.a. on capital and @ 6% p.a. on drawings was omitted. Adjust interest on drawings on an average basis

for 6 months.   Give the adjustment entry.

(**Ans :** Mannu (Cr.) Rs.288 and Shrishti (Dr.) Rs.288)

38. On March 31, 2017 the balance in the capital accounts of Eluin, Monu and Ahmed, after making adjustments for profits, drawing, etc; were Rs. 80,000,   Rs. 60,000 and Rs. 40,000 respectively. Subsequently, it was discovered that interest on capital and interest on drawings had been omitted.

    The partners were entitled to interest on capital @ 5% p.a. The drawings during the year were Eluin Rs. 20,000; Monu, Rs. 15,000 and Ahmed, Rs. 9,000. Interest on drawings chargeable to partners were Eluin Rs, 500, Monu Rs. 360 and Ahmed Rs. 200. The net profit during the year amounted to Rs. 1,20,000. The profit sharing ratio was 3 : 2 : 1. Record necessary adjustment entry.

(**Ans :** Eluin (Dr.) Rs.570, Monu (Cr.) Rs.10 and Ahmed (Cr.) Rs.560)

39. Azad and Benny are equal partners. Their fixed capitals are Rs. 40,000 and   Rs. 80,000, respectively. After the accounts for the year have been prepared it   is discovered that interest at 5% p.a. as provided in the partnership agreement, has not been credited to the capital accounts before distribution of profits. It is decided to make an adjustment entry at the beginning of the next year. Record the necessary journal entry.

(**Ans :** Azad (Dr.)1,000 and Benny (Cr.)1,000

40. Mohan, Vijay and Anil are partners, the balances in their capital accounts being Rs. 30,000, Rs. 25,000 and Rs. 20,000 respectively. In arriving at these figures, the profits for the year ended March 31, 2017 amounting to Rupees 24,000 had been credited to partners in the proportion in which they shared profits. During the year the drawings of Mohan, Vijay and Anil were Rs. 5,000, Rs. 4,000 and Rs. 3,000, respectively. Subsequently, the following omissions were noticed:

    (a) Interest on Capital, at the rate of 10% p.a., was not charged.

    (b) Interest on Drawings: Mohan Rs. 250, Vijay Rs. 200, Anil Rs. 150 was not recorded in the books.

Record necessary corrections through journal entries.

(**Ans :** Debit Anil's Capital Account by Rs. 550 and Credit Mohan's Capital Account by Rs. 550)

41. Anju, Manju and Mamta are partners whose fixed capitals were Rs. 10,000,   Rs. 8,000 and Rs. 6,000, respectively. As per the partnership agreement, there is a provision for allowing interest on capitals @ 5% p.a. but entries for the   same have not been made for the last three years. The profit sharing ratio during there years remained as follows:

Year	Anju	Manju	Mamta

Make necessary and adjustment entry at the beginning of the fourth year i.e. April 2015. (**Ans :** Mamta (Dr.) Rs. 200, Anju (Cr.) Rs. 100 and manju (Cr.) Rs. 100)

❖ Yoga

❖ <u>Practical file (Asanas)</u>

❖ Tadasana

❖ Ardha Chakr Asana

❖ Dand asana

❖ Padam asana

❖ Vajr asana

❖ Parvat asana

❖ Makr asana

❖ Uttanpad asana

❖ Setubandh asana

❖ Shav asana

❖ **Project**

Group A	Group B
Obesity	Lower Back Pain
1. Vajrasana	1. Tadasana
2. Trikonasana	2. Ardhachakrasana
3. Mandukasana	3. Vajrasana
4. Gomukhasana	4. Bhujangasana
5. Vakrasana	5. Shalbhasana

Students Group

Group A	Group B
1. Pooja	1. Harshita
2. Komal	2. Himanshi
3. Aman J	3. Sourabh
4. Jyoti	4. Aman Yadav
5. KumKum	5. Neha Yadav
6. Kishan	6. Neha Bhatt
7. Piyush	7. Ritu

8. Piyush	8. Samar
9. Mohit	9. Sashwat
10. Bunty	10. Sameer
11. Priya	11. Sneha
12. Shakshi P.	12. Dolly
13. Shakshi S.	13. Chirag
14. Yash	14. Ritik
15. Yash	15. Sapna
16. Uday	16. Tamanna
17. Ishu	17. Sachin