

DIWALI WORKSHEET: 2023-24

STD – XII COMMERCE

ACCOUNTANCY (054)

1. Cheques and drafts are not considered while preparing cash flow statement. Explain.
2. Name two accounting ratios which are complementary to each other.
3. State giving reasons, which of the following transactions would increase, decrease or not change the Stock Turnover Ratio.
 - (a) Sale of goods for ₹25,000 (costing ₹20,000)
 - (b) Increase in the value of closing stock by ₹12,000
 - (c) Goods purchased for ₹50,000.
 - (d) Purchase Return amounting to ₹5,000
 - (e) Goods costing ₹15,000 distributed as free samples.
 - (f) Goods costing ₹5,000 withdrawn for personal use.
4. Under which major and subheadings will the following items be presented in Balance Sheet of a company as per Schedule III, Part I of the Companies Act, 2013?

I. Proposed dividend III. Accrued interest on calls in advance V. Preliminary Expense VII. Unpaid Matured Deposits	II. Loose tools IV. Interest due on calls in arrears VI. Premium on redemption of debentures VIII. Building under construction
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5. Under which major and subheadings will the following items be presented in Profit and loss statement of a company as per Schedule III, Part I of the Companies Act, 2013:

I. Interest on debentures III. Contribution to Provident Fund V. Salaries and Wages VII. Sale of services	II. Sale of scrap IV. Interest on investment VI. Purchase of Raw materials VIII. Electricity
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6. Assuming that the Debt-Equity ratio is 2. State giving reasons whether this ratio would increase, decrease or remain unchanged in the following cases:
 - (a) Purchase of fixed asset on a credit of 2 months.
 - (b) Purchase of fixed asset on a long-term deferred payment basis.
 - (c) Issue of New shares for cash.
 - (d) Issue of Bonus shares.
 - (e) Sale of fixed asset at a loss of ₹3,000.
 - (f) Conversion of debentures into equity shares.
 - (g) Payment to Creditors
 - (h) Sale of a fixed asset at Profit
 - (i) trade payable of ₹5,000 was paid
 - (j) Issued equity shares of ₹2,00,000.
 - (k) Issued 9% Debentures of ₹1,000.

7. From the information given below, prepare a Comparative Statement of Profit and Loss:

Particulars	Note No.	2012-13	2011-12
Revenue from Operations		₹ 3,50,000	₹ 2,00,000
Purchases of Stock-in-Trade		₹ 2,00,000	₹ 1,00,000
Cost of Revenue from Operations		70% of Revenue from Operations	60% of Revenue from Operations
Employee Benefit Expenses		₹ 7,350	₹ 4,000
Income Tax		45%	45%

8. Prepare a Common-size Balance Sheet of Balaji Ltd. from the following information:

Particulars	Note No.	2012-13 (Rs.)	2011-12 (Rs.)
I. EQUITY AND LIABILITIES			
Share Capital		10,00,000	5,00,000
Reserves and Surplus		1,00,000	1,00,000
Long-term Borrowings		2,00,000	3,00,000
Trade Payables		1,60,000	80,000
Short-term Provisions		40,000	20,000
Total		15,00,000	10,00,000
II. ASSETS			
Fixed Assets		12,00,000	6,00,000
Non-current Investment		-	2,00,000
Inventories		1,50,000	1,00,000
Trade Receivables		90,000	60,000
Cash and Cash Equivalents		60,000	40,000
Total		15,00,000	10,00,000

9. From the following information, calculate the following ratios :

- Debt Equity Ratio
- Interest Coverage Ratio
- Working Capital Turnover Ratio
- Return on Investment.

Information:

Equity Share Capital ₹5,50,000; General Reserve ₹50,000; Profit after Tax and Interest ₹1,00,000; 9% Long-term Borrowings ₹2,00,000; Trade Payables ₹1,00,000; Land and Building ₹6,50,000; Equipment's ₹1,50,000; Trade receivables ₹1,45,000; Cash and Cash Equivalents ₹55,000.

Revenue from Operations for the year ended 31.3.2012 was ₹15,00,000 and Tax paid 50%.

10. Y Ltd. reported a net profit after tax of ₹3,10,000 for the year ended 31st March 2016. The relevant items of Balance Sheet appeared as follows:

	31.03.2015	31.03.2016
Inventories	4,50,000	3,90,000
Trade Receivables	1,50,000	2,20,000
Trade Payables	60,000	80,000
Prepaid Expenses	4,000	10,000
Goodwill	40,000	30,000
Provision for Tax	30,000	22,000

Following item appeared on the Profit & Loss Statement for the year ended 31st March, 2016:

- Bad Debts written off during the year ₹10,000.
- Depreciation on Fixed assets charged during the year ₹34,000.

Calculate the net cash flow from Operating Activities.

BUSINESS STUDIES (054)

- "If we delegate the authority, we multiply it by two; if we decentralize it, we multiply it by many". How?
- Which marketing management philosophy lays more emphasis on the consumer welfare rather than the consumer satisfaction? How is it different from the Production Concept?
- Rajesh was working as a First Line Manager. At which level of management was he working? State any two functions performed at that level.
- 'An ideal controlling technique is the one that checks each and every stage in the process of production.' Comment.
- Give your argument in the support that success of a business enterprise is significantly influenced by its environment? Give any three examples in support of the statement that 'Business environment is dynamic'.

6. How does planning lead to economy and efficiency? Explain briefly.
7. Explain the type of training that is suitable to train the employees to handle highly sophisticated machinery and equipment.
8. Identify and explain the importance of a concept of management which aims at distribution of decision making responsibility among various hierarchical levels.
9. Write a short note on any four types of employment tests.
10. "Authority can be delegated but accountability cannot." Explain the statement.
11. Taniya is of the view that Planning promotes innovative ideas whereas her colleague Lavanya says that Planning reduces creativity. Who do you think is correct? Give reason.
12. What is informal communication? How is it different from formal communication on the basis of natural relationship among the members and speed of communication?
13. Training is a lifelong necessity both for the employees as well as for the organisation. Justify the statement by giving three arguments each in favour of the employees and the organisation.
14. Capital budgeting decisions are capable of changing the financial fortunes of a concern. Justify giving reasons.
15. 'It is balancing and keeping together the team by ensuring suitable allocation of tasks to the members and seeing that the tasks are performed with harmony among the members.' Which concept is being referred to? Discuss its features.
16. Is planning actually worth the huge costs involved? Explain.
17. How does management help in the development of society?
18. "If you try to control everything, you may end up in controlling nothing". Comment.
19. How can the company satisfy social and esteem needs of its employees?
20. "Coordination is not a separate function of management; it is the very essence of managements." Clarify.
21. You are a consumer. As per your view-points, what is consumer protection? Also state any three responsibilities of a consumer.
22. Explain the concept of capital structure and state how cost of debt affects it.
23. Harish Sharma set up a small factory manufacturing toys. To begin with he employed 12 people who had the experience of working in small factories. He was a strict task master. He kept all the decision-making power with himself. The employees were frequently leaving the job as they were not satisfied about his way of dealing with them and as such Harish faced a lot of problems tackling the employees. He then appointed a manager who through his experience, creativity and personalized way created an atmosphere of complete co-operation and coordination which led to the achievement of goals.
 - (a) Which principles of management were ignored by Harish? Identify by quoting the lines.
 - (b) What does the manager's way of dealing tell about the nature of management? Discuss.
24. A company was marketing 'water purifiers' which were very popular due to their quality and after sales services provided to the customers. The company was a leading company in the market and earning huge profits. Because of huge profits, the company ignored the after sales services. As a result, its relations with the customers got spoiled and the image of the company was damaged in the public. Top management became concerned when the profits for the current quarter fell steeply. On analysis, it was revealed that ignoring the after sales services was its reason. Therefore, the company took all possible measures to protect and promote its favourable image in the eyes of the public. As a result, the goodwill of the company improved in the society.
 - (a) Name and state the communication tool used by the marketer in the above case to improve its image.
 - (b) Also explain role of the tool as identified in part (a).
25. A reputed company had called for the Annual General Meeting of its shareholders. In the meeting, the Board of Directors laid before the shareholders the Financial Statements disclosing the fact that the profits of the company have increased by 5% in the current financial year and they have maintained stable growth rate of 2-3% in earnings since the last six years. It was also brought to the notice of the investors that the Cash Flow Statement has shown an improvement in the Cash Flow position with major inflow from their operating activities. Their Stock is doing well in the Capital Market as is visible from the increase in its price over the past few years, so raising additional funds, if required, from the capital market will not be a problem at all. Since, the company has to redeem some debentures in the next accounting year, so they have to transfer the required amount to Debenture Redemption Reserve. The Board also laid before the shareholders the proposal to set up a new production capacity in Madhya Pradesh as they intend to increase their scale of operations.

Identify by quoting the lines, the factors which the Finance Manager needs to consider from this meeting while deciding the amount of profits to be distributed as dividend.

ECONOMICS (030)

1. Suppose the GDP at market price of a country in a particular year was ₹1100 crore. Net factor income from abroad was ₹100 crore. The value of indirect taxes – subsidies was ₹150 crore and national income was ₹850 crore. Calculate the aggregate value of depreciation.
2. In a single day Raju, the barber, collects ₹500 from haircuts, over this day, his equipment depreciates in value by ₹50/. Of the remaining ₹450, Raju pays salary tax worth ₹30, takes home ₹200 and retains ₹220 for the improvement and buying of new equipment. He further pays ₹20 as income tax from his income. Based on this information, complete Raju's contribution to the following measures of income :
 (i) Gross domestic product (ii) NNP at market (iii) NNP at factor cost
3. The government exports goods worth ₹60,000 and imports goods worth ₹65,000. Domestic final consumption expenditure = ₹5,00,000, and there is no change in the stock of national capital. Replacement investment = ₹10,000. There are no subsidies rather the producers are to pay excise duty of ₹5,000 to the government. Find factor income generated within the domestic economy.
4. Given the following data, find net value added at factor cost by a farmer producing wheat:

ITEMS	(Rs. In crore)
(i) Sale of wheat by the farmer in the local market	6,80,000
(ii) Purchase of a tractor	5,00,000
(iii) Procurement of wheat by the government from the farmer	20,000
(iv) Consumption of wheat by the farming family during the year	5,000
(v) Subsidy	2,000
(vi) Expenditure on the maintenance of existing capital stock	10,000

5. Calculate gross fixed capital formation from the following data:

ITEMS	(Rs. In crore)
(i) Private final consumption expenditure	1,000
(ii) Government final consumption expenditure	500
(iii) Net exports	(-)50
(iv) Net factor income from abroad	20
(v) Gross domestic product at market price	2,500
(vi) Opening stock	300
(vii) Closing stock	200

6. Calculate revenue deficit, fiscal deficit, primary deficit from the following data:

ITEMS	(Rs. In crore)
(i) Revenue expenditure	22,250
(ii) Capital expenditure	28,000
(iii) Revenue receipts	17,750
(iv) Capital receipts(net borrowing)	20,000
(v) Interest payments	5,000
(vi) Borrowings	12,500

7. Find borrowing by the government if payment of interest is estimated to be ₹15,000 crore which is 25% of primary deficit.
8. Revenue deficit is estimated to be ₹20,000 crore, and borrowing is estimated to be ₹15,000 crore. If expenditure on interest payment is estimated to be 50% of the revenue deficit, find fiscal deficit and primary deficit.
9. Complete the following table:

	Income	Saving	Marginal propensity to consume	Average propensity to consume
(1)	0	-20	-	-
(2)	50	-10	-	-
(3)	100	0	-	-
(4)	150	0	-	-
(5)	200	60	-	-

10. Find change in savings when 2/3rd of income is always spent as consumption expenditure and current income is 50% more than the initial income of ₹50,000.

11. The saving function of an economy is $S = -200 + 0.25Y$. The economy is in equilibrium when income is equal to ₹2,000. Calculate:
12. Given, the consumption function, $C = 150 + 0.6Y$, where C = consumption expenditure, Y = income and investment expenditure = ₹2,000.
Calculate:
 - (i) Equilibrium level of national income.
 - (ii) Consumption expenditure at equilibrium level of national income.
 - (iii) Saving at equilibrium level of national income.
13. An economy is in equilibrium. Calculate the marginal propensity to save from the following:

National income	= ₹500.
Autonomous consumption	= ₹30
Investment expenditure (I)	= ₹30

PHYSICAL EDUCATION (048)

CHAPTER – 8: BIOMECHANICS AND SPORTS

1 mark questions:

- Q1. According to which law, a body at rest will remain at rest unless acted on by an external force.
- Q2. According to which law, a change in the acceleration of an object is directly proportional to the force producing it and inversely proportional to its mass?
- Q3. According to which law, for every action, there is always an equal and opposite reaction?
- Q4. How many types of friction are there?
- Q5. How many types of dynamic friction are there?
- Q6. What it is called, when one body tends to move over the surface of another, but the actual motion has not yet started?
- Q7. What it is called, when one body is actually moving over the surface of another body?
- Q8. Ice-skating is an example of which friction.
- Q9. Which type of friction it is called, when any object roll on any surface?
- Q10. When all the forces acting on the body are counter balanced by equal and opposite force is called?
- Q11. How many types of equilibrium are there?
- Q12. An imaginary point around which the body or object is balanced is called.
- Q13. What it is called, when a projectile follows the path?
- Q14. What it is called when an object thrown into the space either horizon or an acute angle under the action of gravity?
- Q15. How many types of levers are there?
- Q16. In which type of lever, a fulcrum remains in between force and resistance.
- Q17. In which type of lever, a load remains in between force and fulcrum.
- Q18. In which type of lever, a force remains in between fulcrum and resistance.

2 marks questions:

- Q1. Define Newton's Laws.
- Q2. Define friction.
- Q3. Define static friction.
- Q4. Define dynamic friction.

3 marks questions:

- Q5. Explain, how Newton's laws are applicable in the field of sports with suitable examples.
- Q6. Explain different types of Equilibrium shortly.
- Q7. Describe three principles of stability.
- Q8. Define Centre of Gravity and how it is helpful in sports?

5 marks questions:

- Q9. Explain that factors which are affecting projectile trajectory.
- Q10. Mention any three advantages and three disadvantages of friction.
- Q11. Explain types of lever.
- Q12. How lever is useful in sports, explain with suitable examples.

CHAPTER – 9: PSYCHOLOGY AND SPORTS

1 mark questions:

- Q1. In which type of personality, the individual is very competitive.
- Q2. In which type of personality, the individual is easy going and patient.
- Q3. In which type of personality, the individual is lethargic, passive, hopeless and pessimistic.
- Q4. In which type of personality, the individual is usually suffer from high degree of distress.
- Q5. In how many sociability characters, C. G. Jung has classified personality.
- Q6. In which type of personality, characteristics like shyness, social withdrawal and tendency to talk less are seen.
- Q7. In which type of personality, characteristics like tendency to be friendly, outgoing, talkative and social in nature are seen.
- Q8. In which type of personality, characteristics of Introvert and Extrovert are seen together.
- Q9. In which traits of personality, person is being imaginative, insightful and having a variety of interest?
- Q10. In which traits of personality, person is remain organized, systematics, laborious and complete in all respects.
- Q11. In which traits of personality, person is being energetic, talkative and assertive.
- Q12. In which traits of personality, person is remain friendly, cooperative, kind and gentle.
- Q13. In which traits of personality, person is remain moody and tense.
- Q14. What it is called, when a person gives a value and respect to oneself?
- Q15. What it is called, when a person is involved in activity through using his/her senses?
- Q16. What it is called, when a person talks to oneself through his/her inner voice?
- Q17. Which is the first step to turning the impossible into possible?
- Q18. What do you mean by intrinsic?
- Q19. What do you mean by extrinsic?
- Q20. How many types of motivation are there?

2 marks questions:

- Q1. Define 'Personality' and 'Aggression'.
- Q2. Define motivation.

3 marks questions:

- Q3. Explain any three dimensions of personality.
- Q4. Explain any three types of personality.
- Q5. Explain the different types of aggression in sports.
- Q6. Write a short note on self-esteem and mental imagery.
- Q7. Write a short note on self-talk and goal setting.

5 marks questions:

- Q8. How can you classify personality, according to C. G. Jung?
- Q9. Describe any five traits of personality in your words.
- Q10. Describe the types of motivation.
- Q11. Explain any five techniques of motivation.
- Q12. Explain any five reasons of exercise.
- Q13. Explain any five benefits of exercise.
- Q14. Explain any five strategies for enhancing adherence to exercise.

APPLIED MATHEMATICS (241)

1. Prove that:
$$\begin{vmatrix} 1 & a & b \\ -a & 1 & c \\ -b & -c & 1 \end{vmatrix} = 1 + a^2 + b^2 + c^2$$

2. If A and B are square matrices of order 3 such that $|A| = -1$ and $|B| = 3$ then find the value of $|3AB|$.
3. Without expanding, find the values of: $\begin{vmatrix} 1 & bc & a(b+c) \\ 1 & ca & b(c+a) \\ 1 & ab & c(a+b) \end{vmatrix}$.
4. Solve the system of equation using matrix method:
 $x - y + 2z = 1, 2y - 3z = 1, 3x - 2y + 4z = 2$
5. Find the derivatives with respect to x . If $y = \frac{x^2}{1+e^{xy}}$.
6. If $y = (x + \sqrt{x^2 + 1})^p$ Prove that $(x^2 + 1)y_2 + x y_1 - p^2 y = 0$.
7. If $x\sqrt{1+y} + y\sqrt{1+x} = 0$ show that $(1+x^2)\frac{dy}{dx} + 1 = 0$.
8. Given below are the data relating to the sales of product in a district. Fit a straight-line trend by the method of least squares and tabulate the trend values.

Year	2015	2016	2017	2018	2019	2020	2021	2022
Sales	6.7	5.3	4.3	6.1	5.6	7.9	5.8	6.1

9. Calculate three – yearly moving averages of number of students studying in a higher secondary school in a particular village from the following data.

Year	Number of Students
2011	332
2012	317
2013	357
2014	392
2015	402
2016	405
2017	410
2018	427
2019	435
2020	438

10. If $f'(x) = 4x^3 - 6$ and $f(0) = 3$, find $f(x)$.
11. Evaluate the integral $\int \frac{dx}{x^3(x^5+1)^{3/5}}$.
12. Evaluate the integral $\int \frac{x^3-5x}{(x^2-9)((x^2+1))} dx$.
13. Evaluate the integral $\int (x^2 + 1) \log x \, dx$.
14. A sample of random sample of 50 items from a population with $\sigma = 6$ resulted in a sample mean of 32. Provide a 90% confidence interval for the population mean. [Use: $Z_{(\alpha/2)}$ at 90%= 1.645].
15. Consider the following hypothesis test:
 $H_0: \mu \geq 80$
 $H_a: \mu < 80$

A sample of 100 is used and the population standard deviation is 12. Computer the p- value and state your conclusion for each sample results, use $\alpha = 0.01$: if $\bar{x} = 77$.

Case-Study 1:

16. Consider $f(x)$ be a continuous function defined in $[-a, a]$, then $\int_{-a}^a f(x) = 2 \int_0^a f(x)$, if $f(x)$ is an even function i.e., $f(-x) = f(x)$ and $\int_{-a}^a f(x) = 0$ if $f(x)$ is an odd function i.e., $f(-x) = -f(x)$

Based on the given information, answer the following questions.

- Evaluate: $\int_{-5}^5 (8x^5 - 4x^3 + 7x) dx$.
- Evaluate: $\int_{-3}^3 \log\left(\frac{1-x}{1+x}\right) dx$.
- Evaluate: $\int_{-2}^2 \log\left(\frac{1+12x^2}{x+4x^3}\right) dx$.

Case-Study 2:

17. The American Association of Individual Investors (AAII) conduct an investor sentiment survey every week to determine the number of investors who are Bullish, Bearish or Neutral on the short-term prospects for the stock market. A **bullish** investor believes that price of one or more securities will rise. A **bearish** investor believes that price of one or more securities will fall. An investor who is neither bullish nor bearish i.e., insensitive to the market price is called **neutral**. The poll results of AAII for the week ending November 29, 2008 are as follows:
Bullish 208, Bearish 150, Neutral 142.

Based on the given information, answer the following questions.

- i. Find the point estimate of the population proportion of all AAII subscribers who are bullish.
- ii. Find the point estimate of the population proportion of all AAII subscribers who are bearish.
- iii. Compute the 95% confidence interval for the population proportion of AAII subscribers who are bullish. $z_{\frac{\alpha}{2}} = z_{0.025} = 1.96$.