

# SHREE VASISHTHA VIDHYALAYA

(English Medium, CBSE affiliated, Member-NPSC, Recipient-International School Award)

## PA-I Assignment: 2026 27

Class-XII Commerce

DATE OF SUBMISSION: 22-04-2026

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|----|--|
| 1. | <b>ENGLISH</b>   |
|    | <p><b><u>Easy Level</u></b></p> <ol style="list-style-type: none"><li>1. What did M. Hamel wear on the last day?</li><li>2. Why were the villagers sitting in the classroom?</li><li>3. What did Franz realize at the end of the lesson?</li><li>4. What did M. Hamel say about the French language?</li><li>5. What is the meaning of 'Lost Spring'?</li><li>6. What is Mukesh's dream?</li><li>7. What work do the people of Firozabad do?</li><li>8. Why can't the bangle makers escape poverty?</li><li>9. What does garbage mean for children like Saheb?</li><li>10. What does the poet ask people to do?</li><li>11. What does 'count to twelve' signify?</li><li>12. Why does the poet want us to keep quiet?</li><li>13. How can silence help humanity?</li><li>14. What does the poet say about wars?</li><li>15. What will happen if we stop for a moment?</li><li>16. Why did the poet feel sad?</li><li>17. What did the poet do to distract herself?</li><li>18. What is the comparison made with the mother's face?</li><li>19. What was the poet's childhood fear?</li><li>20. What does the poet say at the airport?</li></ol> <p><b><u>Medium Level</u></b></p> <ol style="list-style-type: none"><li>21. How did the atmosphere of the school differ from usual?</li><li>22. Why did M. Hamel blame himself for not teaching properly?</li><li>23. What role did the villagers play on the last day?</li><li>24. How did Franz's attitude towards studies change?</li><li>25. What does M. Hamel's last lesson symbolize beyond language learning?</li><li>26. Why language is considered a key to freedom in the story?</li><li>27. Describe the living conditions of Saheb's family in Seemapuri.</li><li>28. Why garbage is considered 'gold' for ragpickers?</li><li>29. What are the working conditions of bangle makers in Firozabad?</li><li>30. How is Mukesh different from his family members?</li><li>31. Why does the author call these children's childhood 'lost'?</li><li>32. How does poverty trap generations in the same occupation?</li><li>33. What does Mukesh's dream represent in a broader sense?</li><li>34. What does the poet mean by 'counting to twelve'?</li><li>35. How is 'keeping quiet' different from complete inactivity?</li><li>36. What examples does the poet give to explain stillness?</li><li>37. How can silence help in self-introspection?</li><li>38. How does the poem promote global harmony?</li><li>39. Why does the poet associate silence with life and not death?</li><li>40. What message does the poet give about human conflicts?</li><li>41. How does the poet describe her mother's physical condition?</li><li>42. What contrasting images are used in the poem?</li><li>43. Why does the poet look outside the car window?</li><li>44. What emotions does the poet experience during the journey?</li><li>45. How does the poem explore the theme of aging and mortality?</li><li>46. Why does the poet smile despite her sadness?</li></ol> |

47. What does the comparison with the 'late winter's moon' suggest?
48. Advanced Level
49. Analyze the role of regret in shaping Franz's transformation.
50. Examine how M. Hamel emerges as a symbol of resistance and patriotism.
51. Evaluate the significance of the title "The Last Lesson" in a broader socio-political context.
52. "Neglect of one's own language can lead to cultural loss." Justify with reference to the story.
53. If Franz had valued education earlier, how might the ending differ? Analyze.
54. Critically assess the role of authority (Prussian rule) in shaping identity in the story.
55. Analyze how the title "Lost Spring" captures the essence of the chapter.
56. Examine the role of environment in shaping the future of children like Saheb and Mukesh.
57. Evaluate the author's use of contrast between hope and despair.
58. Discuss the role of social structures in perpetuating child labour.
59. Critically evaluate society's role in sustaining the cycle of poverty.
60. Compare Saheb and Mukesh as symbols of resignation and resistance.
61. Analyze the philosophical undertones of the poem.
62. Evaluate the role of stillness as a tool for self-awareness.
63. Discuss the symbolic use of nature in the poem.
64. Examine the contrast between activity and introspection.
65. "Silence can be more powerful than action." Critically analyze with reference to the poem.
66. How can the poet's idea be applied to resolve modern global conflicts?
67. Is the poet's vision practical in today's fast-paced world? Justify.
68. Examine the use of imagery to convey emotional depth.
69. How does the poet balance fear and acceptance?
70. Discuss the role of contrast in strengthening the poem's message.
71. How does Kamala Das transform a personal moment into a universal experience?
72. Critically analyze the poet's coping mechanism for dealing with grief.
73. Compare the emotional conflict in the poem with real-life experiences.

2. **ACCOUNTANCY**

**Level 1**

- Q1.** A and B are partners sharing profits equally.
- A's Capital = ₹50,000
  - B's Capital = ₹40,000
  - Interest on Capital = 10% p.a.
  - A gets salary ₹1,000 per month
- Calculate:
1. Interest on Capital
  2. Salary of A
- Q2.** Partner A gives a loan of ₹20,000 to the firm on 1 July 2023 at 8% p.a. Calculate interest for the year ending 31 March 2024. Do the necessary Journal Entries.
- Q3.** B withdraws ₹1,000 at the **end of every month**.  
Rate of interest = 12% p.a. Calculate interest on drawings using **average period method**.
- Q4.** A and B are partners sharing profits equally.  
It was found that:
- Interest on Capital @ 10% was **not provided**
  - Capitals: A ₹50,000, B ₹40,000
- Pass adjustment entry.
- Q5.** A and B are partners (ratio 3:2).  
C is admitted with 1/5 share.  
A guarantees that C's share of profit will not be less than ₹10,000.  
Total profit = ₹40,000  
Calculate deficiency and its adjustment.
- Q6.** A and B share profits equally.
- A's salary ₹2,000 per month was **not recorded**
  - Profit already distributed = ₹24,000
- Pass adjustment entry.
- Q7.** Calculate goodwill on the basis of **2 years' purchase of average profit**:

Profits:

- 2021: ₹20,000
- 2022: ₹25,000
- 2023: ₹30,000

**Q8.** Calculate goodwill (3 years' purchase):

Profits:

- 2021: ₹40,000 (includes abnormal gain ₹10,000)
- 2022: ₹50,000
- 2023: ₹60,000

**Q9.** Super Profit = ₹20,000 Normal Rate of Return = 10%. Find goodwill.

**Q10.** A and B share profits in ratio 3:2. They decide to share profits equally. Calculate **gaining ratio**.

**Q11.** A and B share profits 4:1. They change ratio to 3:2. Find **sacrificing ratio**.

**Q12.** A and B share profits 3:2. They change ratio to 2:3. Goodwill of the firm = ₹50,000. Pass journal entry for goodwill adjustment.

**Q13.** A and B share profits in ratio 3:2.

They change ratio to 1:1.

- Workmen Compensation Reserve = ₹20,000 (no claim exists)
- P&L A/c (Dr.) = ₹10,000

Pass necessary adjustment entry.

## Level 2

**Q1.** A and B are partners (profit sharing 3:2):

- A's Capital = ₹60,000
- B's Capital = ₹40,000
- IOC @ 10% p.a.
- B gets salary ₹2,000 per month
- A gets commission @ 10% on profits after charging salary

Firm's Net Profit = ₹50,000

Calculate:

1. Interest on Capital
2. Salary
3. Commission

**Q2.** A withdraws ₹2,000 at the **beginning of every quarter**.

Rate = 10% p.a. Calculate interest on drawings using average period method.

**Q3.** Firm takes a loan of ₹50,000 from bank on 1<sup>st</sup> October, 2023 @ 12% p.a. Calculate interest till 31<sup>st</sup> March, 2024. Do the necessary journal entries.

**Q4.** A and B are partners (ratio 3:2):

Mistakes found:

- Interest on Capital @ 10% not provided  
(A ₹60,000, B ₹40,000)
- B's salary ₹3,000 per month not recorded
- Interest on Drawings ₹1,000 for A and ₹500 for B not charged

Pass adjustment entry.

**Q5.** A, B and C share profits in ratio 2:2:1.

C is guaranteed ₹15,000 by A.

Profit = ₹60,000

Calculate:

1. C's actual share
2. Deficiency (if any)
3. Adjustment by A

**Q6.** A and B share profits equally.

Errors found:

- IOC @ 10% on ₹50,000 each not given
- A's salary ₹12,000 not given
- Profit distributed = ₹40,000

Pass adjustment entry.

**Q7.** Calculate goodwill (2 years' purchase of weighted average profit):

| Year | Profit (₹) |
|------|------------|
|------|------------|

|      |        |
|------|--------|
| 2021 | 20,000 |
|------|--------|

|      |        |
|------|--------|
| 2022 | 30,000 |
|------|--------|

|      |        |
|------|--------|
| 2023 | 50,000 |
|------|--------|

**Q8.** Profits:

- 2021: ₹40,000
- 2022: ₹50,000
- 2023: ₹60,000

Adjustments:

- Abnormal loss ₹10,000 in 2022
- Non-recurring income ₹5,000 in 2023

Normal Rate of Return = 10%

Capital Employed = ₹4,00,000

Purchase = 3 years

Calculate goodwill.

**Q9.** Average Profit = ₹60,000; Normal Rate of Return = 10%; Capital Employed = ₹5,00,000. Find goodwill.

**Q10.** A, B and C share profits in ratio 5:3:2. They decide to share equally. Calculate: New Ratio, Sacrificing Ratio, Gaining Ratio.

**Q11.** A and B share profits 3:2. They change ratio to 1:1.

Capitals: A = ₹1,00,000, B = ₹80,000 Total capital should be ₹2,40,000 in new ratio. Calculate: New capitals, Adjustment required.

**Q12.** A and B share profits 3:2.

They change ratio to 2:3.

- Workmen Compensation Reserve = ₹30,000 (claim ₹10,000)
- Investment Fluctuation Reserve = ₹20,000 (investment Market Value ₹12,000)
- P&L A/c (Dr.) = ₹25,000

Journalize the effect.

**Q13.** Simran purchased Anita's business on 1<sup>st</sup> April, 2025. It was agreed to value goodwill at three years' purchase of average normal business profit of the last four years. Profit of Anita's business for the last four years were:

| Year Ended                   | ₹        |
|------------------------------|----------|
| 31 <sup>st</sup> March, 2022 | 90,000   |
| 31 <sup>st</sup> March, 2023 | 1,60,000 |
| 31 <sup>st</sup> March, 2024 | 1,80,000 |
| 31 <sup>st</sup> March, 2025 | 2,20,000 |

Following further facts are identified from the books of account:

1. During the year ended 31<sup>st</sup> March, 2022, an asset was sold at a gain (profit) of ₹10,000.
2. During the year ended 31<sup>st</sup> March, 2023, a machine was damaged in an accident and ₹30,000 was written off as loss in Profit & Loss Account.
3. During the year ended 31<sup>st</sup> March, 2024, firm's assets were not insured due to oversight insurance premium being ₹10,000. It is an expense, incurred every year.

Calculate the value of Goodwill.

### **Level 3**

**Q1.** A and B are partners sharing profits in ratio 2:1.

- A's Capital = ₹1,00,000
- B's Capital = ₹80,000
- IOC @ 10% p.a.
- A's Salary = ₹3,000 per month
- B gets commission @ 10% on net profit after all adjustments

Drawings:

- A withdrew ₹5,000 on 1<sup>st</sup> of every month
- B withdrew ₹6,000 at end of every quarter

Rate of interest on drawings = 12% p.a.

Net Profit = ₹1,20,000

Calculate:

1. IOC
2. Salary
3. Commission
4. Interest on Drawings (average period)

**Q2.** A and B share profits equally:

- Capitals: A ₹50,000, B ₹50,000
  - IOC @ 10%
  - A salary ₹2,000 per month
- Firm incurred loss of ₹30,000

Drawings:

- A withdrew ₹10,000 on 1<sup>st</sup> July
- B withdrew ₹5,000 on 1<sup>st</sup> Oct

Interest on drawings = 12%

Calculate all adjustments.

**Q3.** A and B are partners (ratio 3:2):

- Profit = ₹80,000 (before charging commission)
- B gets commission @ 10% on profits after commission
- A has given loan ₹30,000 @ 12% p.a. on 1 Jan

Calculate:

1. B's Commission
2. Interest on Loan

**Q4.** A and B are partners sharing profits equally:

- Capitals: A ₹80,000, B ₹60,000
- IOC @ 10%
- A salary ₹2,500/month
- B commission @ 10% on profit after all appropriations

Drawings:

- A withdrew ₹4,000 at **beginning of every month**
- B withdrew ₹3,000 at **end of every month**

Interest on drawings = 12%

Net Profit = ₹1,00,000

Calculate all adjustments and final distributable profit.

**Q5.** A and B share profits in ratio 3:2.

Errors:

- IOC @ 10% (A ₹1,00,000, B ₹80,000) not given
- A salary ₹24,000 p.a. not recorded
- Interest on drawings: A ₹2,000, B ₹1,000 not charged
- Profit distributed = ₹1,00,000

Pass a single adjustment entry.

**Q6.** A, B and C share profits in ratio 3:2:1.

C is guaranteed ₹20,000 by A and B **in ratio 2:1**.

Total profit = ₹90,000

Calculate:

1. C's actual share
2. Deficiency
3. Contribution by A and B

**Q7.** A, B, C share profits 2:2:1.

C is guaranteed ₹12,000.

Actual profit = ₹30,000

Find:

- Whether deficiency exists
- If yes, who will bear it (no agreement given → apply rule)

**Q8.** A, B and C share profits 3:2:1.

Mistakes:

- IOC @ 10% not provided  
(Capitals: A ₹80,000, B ₹60,000, C ₹40,000)
- C guaranteed minimum ₹15,000 by B
- Profit distributed = ₹72,000

Pass adjustment entry after considering guarantee.

**Q9.** Profits:

- 2021: ₹30,000
- 2022: ₹40,000
- 2023: ₹50,000

Adjustments:

- 2022 includes abnormal loss ₹5,000
- 2023 includes abnormal gain ₹10,000

Weights: 1, 2, 3

Normal Rate = 12%

Capital Employed = ₹3,00,000

Purchase = 4 years

Calculate goodwill using **super profit method**.

**Q10.** Average Profit = ₹80,000; Normal Rate of Return = 8%; Capital Employed = ₹8,00,000

Calculate goodwill using **capitalisation of average profit method**.

**Q11.** The following is the Balance Sheet of A & B as on 31 March 2024:

**Liabilities**

- Creditors = ₹1,20,000
- Bills Payable = ₹30,000
- General Reserve = ₹50,000
- Capital A = ₹3,00,000
- Capital B = ₹2,00,000

**Assets**

- Building = ₹2,50,000
- Machinery = ₹1,50,000
- Stock = ₹1,00,000
- Debtors = ₹80,000
- Cash = ₹20,000

**Additional Information:**

1. Average profit of the firm = ₹1,20,000
2. Normal Rate of Return = 10%

**Q12.** A and B share profits in ratio 3:2.

They change ratio to 5:3. Goodwill = ₹80,000; Capitals: A = ₹1,50,000; B = ₹1,00,000; Total capital should be ₹3,20,000 in new ratio. Calculate:

1. Gaining/Sacrificing Ratio
2. Goodwill adjustment entry
3. Capital adjustment

**Q13.** A and B are partners sharing profits in the ratio 3 : 2.

They decide to change their profit-sharing ratio to 1 : 1 from 1<sup>st</sup> April, 2024.

Their Balance Sheet as on that date was:

**Balance Sheet of A & B**

**Liabilities**

- Creditors = ₹40,000
- General Reserve = ₹20,000
- Capital A = ₹1,00,000
- Capital B = ₹80,000

**Assets**

- Building = ₹1,20,000
- Machinery = ₹60,000
- Stock = ₹30,000
- Debtors = ₹25,000
- Cash = ₹5,000

**Adjustments:**

1. Building is appreciated by 20%
2. Machinery is depreciated by 10%
3. Stock is overvalued by ₹5,000
4. Provision for doubtful debts @ 5% on debtors
5. Goodwill of the firm is valued at ₹60,000 (not to be raised in books)

6. General Reserve is to be distributed between partners

**You are required to prepare:**

1. **Revaluation Account**
2. **Partners' Capital Accounts**
3. **Balance Sheet after adjustments**

**Q14.** A and B share profits 3:2.

They change ratio to 2:3.

- Workmen Compensation Reserve = ₹30,000 (claim ₹10,000)
- Investment Fluctuation Reserve = ₹20,000 (Investment falls by ₹8,000)
- P&L A/c (Dr.) = ₹25,000

Journalize the effect.

**Q15.** Varun and Vivek were partners in a firm sharing profits in the ratio of 3:2. The balances in their Capital and Current Accounts as on 1<sup>st</sup> April, 2022 were as under:

| Particulars      | Varun (₹)     | Vivek (₹)     |
|------------------|---------------|---------------|
| Capital Accounts | 3,00,000 (Cr) | 2,00,000 (Cr) |
| Current Accounts | 1,00,000 (Cr) | 28,000 (Dr)   |

The partnerships deed provided that Varun was to be paid a salary of ₹ 5,000 p.m. whereas Vivek was to get a commission of ₹ 30,000 for the year. Interest on capital was to be allowed @ 8% p.a. whereas interest on drawings was to be charged @ 6% p.a. The drawings of Varun were ₹ 3,000 at the beginning of each quarter while Vivek withdrew ₹ 30,000 on 1<sup>st</sup> September, 2022. The net profit of the firm for the year, 2022-23, before making the above adjustments was ₹ 1,20,000.

Prepare Profit and Loss Appropriation Accounts and Partners' Capital and Current Accounts.

**Q16.** Calculate capital employed by the two approaches from the following Balance Sheet:

| Liabilities          | ₹               | Assets                              | ₹               |
|----------------------|-----------------|-------------------------------------|-----------------|
| Capital A/cs:        |                 | Land and Building                   | 4,00,000        |
| Amrit 2,00,000       |                 | Goodwill                            | 60,000          |
| Sudhir 2,00,000      | 4,00,000        | Investments                         | 1,00,000        |
| General Reserve      | 1,80,000        | Stock                               | 1,00,000        |
| Loan from Bank       | 1,00,000        | Sundry Debtors                      | 1,40,000        |
| Sundry Creditors     | 1,80,000        | Cash at Bank                        | 60,000          |
| Outstanding Expenses | 20,000          | <i>Deferred Revenue Expenditure</i> |                 |
|                      |                 | Advertisement Suspense              | 20,000          |
|                      | <b>8,80,000</b> |                                     | <b>8,80,000</b> |

**Q17.** Sonu, Sumit and Sahil are partners in a firm sharing profits and losses in the ratio of 5:3:2. They decide to share profits and losses in the ratio of 2:5:3 with effect from 1<sup>st</sup> April, 2025. Land (having book value of ₹1,00,000) was found undervalued by ₹5,00,000. The stock (having book value of ₹14,00,000) was found overvalued by ₹8,00,000.

Pass the necessary adjustment entry without affecting the existing figures.

### 3. BUSINESS STUDIES

#### Level 1

1. Finance manager and marketing manager comes in which level of management?
  - (A) Top level management.
  - (B) Lower level management.
  - (C) Middle level management.
  - (D) Either (A) or (C).
2. CEO is at which level of management?
  - (A) All levels of management.
  - (B) Supervisory level of management.
  - (C) Middle level of management.
  - (D) Top level of management.
3. Identify the features of management as a profession.
  - (A) Systematic body of knowledge.
  - (B) Restricted entry.
  - (C) Service motive.
  - (D) All of the above.
4. Identify the role of middle level management from the following.
  - (A) To implement the policies framed by top management.

- (B) To maintain close contacts with operative level so as to evaluate the performance.
- (C) To assign duties and responsibilities to lower-level managers.
- (D) All of the above.

5. "Management is considered as a continuous process". Which of the following relates to this statement?
  - (A) The process of management is a dynamic function.
  - (B) The process of management is multi-dimensional.
  - (C) The process of management is an ongoing process.
  - (D) All of the above.
6. A departmental store is adopting a sales promotion technique in which scratch cards are used. Name this technique:
  - (A) Refunds. (B) Instant draw and assigned gift.
  - (C) Quantity gift. (D) Usable benefit.
7. As soon as Coca-Cola reduced its selling price on 2ltr. to ₹ 75, soon Pepsi followed with a price reduction in its selling price and priced its 2ltr. per bottle at ₹ 74.50. Which factor of pricing is being discussed here?
  - (A) The utility and demand. (B) Extent of competition in the market.
  - (C) Marketing methods used. (D) Pricing objectives.
8. Packing helps the marketers in.
  - (A) Raising standards of health and sanitation. (B) Innovational opportunity.
  - (C) Product differentiation. (D) All of the above.
9. If a manufacturer achieves a breakthrough by developing a car engine, which can run on both petrol and diesel, and this news is covered by television or radio or newspapers in the form of a news item. It would be termed as:
  - (A) Publicity. (B) Advertising. (C) Sales promotion. (D) Personal selling.
10. The focus of \_\_\_\_\_ concept is 'attracting consumers' while the focus of \_\_\_\_\_ concept is 'consumer's satisfaction'.
  - (A) Product, selling. (B) Selling, production. (C) Marketing, selling. (D) Selling, marketing.

### **Level 2**

11. Mita has a successful ice cream business at Bikaner, namely 'Smart flavours'. Her ice creams are utterly delicious. She makes ice creams from fresh milk and the same are available in a wide range of flavours and packs. She sets viable business objectives and works with the same in mind in order to ensure that the customers will come back for purchasing. Having the first mover advantage, her business was doing well. To earn higher profits, she started cutting costs. This would sometimes lead to delay in delivery and the ice cream was not reaching the market in time. Over a period of time, the demand for her ice cream declined and because of it the competitors entered the market. She lost some of her market share to competitors. At the beginning of summer season, she got back-to-back orders for supply of 4,000 ice cream packs of different flavours for special occasions. To ensure that the task was completed and orders delivered in time she hired additional workers. She was, thus able to produce and deliver the ice cream packs but at a high production cost. While completing activities and finishing the given task for achieving goals, Mita realised that she was ignoring one of the important aspects of management. Identify the aspects of management that has been ignored by Mita. Also explain the same with the help of an example.
12. State any three points of importance of planning function of management.
13. Your grandfather has retired as the director of a manufacturing company. At which level of management was he working? Different type of functions are performed at this level. State any one function.
14. Your grandfather has retired from an organisation in which he is responsible for implementing the plans developed by the top management. At which level of management was he working? State

one more function performed at this level.

- 15.** Raman is working as a plant superintendent in Tifco Ltd. Name the managerial level at which he is working? State any four functions he will perform as plant superintendent in this company.
- 16.** Nisha, a school bag manufacturer, decided to improve the product for profit maximization and thus added a water bottle holder to the existing design.  
Identify the marketing management philosophy adopted by Nisha. And explain them
- 17.** Hemant, Guddu and Toshita were friends from college days and presently they were doing different kinds of business. They regularly meet and discuss their business ideas, and exchange notes on customer satisfaction, marketing efforts, product designing, selling techniques, social concerns, etc. In one of such meetings, Hemant drew the attention of Guddu and Toshita towards the exploitation of consumers. He told that most of the sellers were exploiting the consumers in various ways and were not paying attention towards the social, ethical and ecological aspects of marketing, whereas he was not doing so. Guddu told that they were under pressure to satisfy the consumers but stated that the consumers would not buy or not buy enough unless they were adequately convinced and motivated for the same. Toshita stressed that a company cannot achieve its objectives without satisfying the needs of the customers. It was the duty of the businessmen to keep consumer satisfaction in mind, because business is run by the resources made available by the society. She further stated that she herself was taking into consideration the needs of the customers. Identify the various types of thinking that guided Hemant, Guddu and Toshita in the marketing efforts of their business. Also, state one more feature each of the various types of thinking identified that is not given in the above paragraph.
- 18.** Ginika, Tanish and Rohit were friends from college days and now they are doing different kinds of business. They regularly meet and discuss their business ideas and exchange notes on customer satisfaction, marketing efforts, product designing, selling techniques, social concerns etc. In one of such meetings, Ginika drew the attention of Tanish and Rohit towards the exploitation of consumers. She told that most of the sellers were exploiting the consumers in various ways and were not paying attention towards the social, ethical and ecological aspects of marketing, whereas she was not doing so. Tanish told that they were under pressure to satisfy the consumers, but stated that the consumers would not buy or not buy enough unless they were adequately convinced and motivated for the same. Rohit stressed that a company cannot achieve its objectives without understanding the needs of the customers. It was the duty of the businessmen to keep consumer satisfaction in mind because business is run by the resources made available to them by the society. He further stated that he himself was taking into consideration the needs of the customers. Identify the various types of thinking that guided Ginika, Tanish and Rohit in the marketing efforts of their business. Also, state one more feature of the various types of thinking identified that is not given in the above para.
- 19.** What is meant by channels of distribution? Explain the types of channels of distribution.
- 20.** How do the 'Company-related factors' affect the choice of channels of distribution? Explain.

### **Level 3**

- 21.** Define the Management. Explain the features that establish it as a social science.
- 22.** Chandrika Bhattacharya is working in Olax Ltd., a company manufacturing room heaters. She is responsible for all the activities of the business and for its impact on the society. Her job demands long hours and commitment to the organisation.
- i** Identify the level at which Chandrika Bhattacharya is working.
- ii** State three more functions required to be performed by Chandrika Bhattacharya at this level
- 23.** Why coordination is considered as essence of management and how it generate from word co-operation ?
- 24.** Differentiate between 'management' and 'administration' .?
- 25.** Real Alliance Ltd. is a well-known cement company in India. It is able to earn adequate revenues to cover costs. Its capital base, number of employees and production turnover has increased

manifolds over the years. The rate of profitability of the business is also creditable. The employees of the company are happy and satisfied with their remuneration, working conditions, promotion policy etc. As a part of its moral obligation, the company has taken many initiatives for providing employment to specially abled persons and promoting literacy in the villages adopted by it.

In the context of the above case :

- a. Identify and explain the various types of objectives of management being fulfilled by Real Alliance Ltd by quoting lines from the paragraph.
  - b. List any two values that Real Alliance Ltd. wants to communicate to the society.
26. A toy car free with maagi noodles' is an example of one of the techniques of Sales Promotion. Name the technique and explain two other techniques with examples.
27. Explain the following functions of marketing:
- i Product designing and development.
  - ii Standardisation and Grading.
28. 100 grams of extra material in a pack of one kg' is an example of one of the techniques of 'Promotion Mix'. Name the technique and explain two other techniques of promotion mix.
29. Identify and explain the promotional tool of marketing mix, which involves oral presentation of message with one or more prospective customers for the purpose of making sales. Also, explain any three benefits of this tool in the economic progress of the society
30. While deciding the price of the product we have consider different factors like utilities competition etc. Are you agree with the statement if yes explain these factors ?

#### 4. ECONOMICS

##### Level : 1

1. Explain the **circular flow of income in a four-sector economy**.
2. Also explain **leakages and injections** in **circular flow of income**
3. "An increase in savings always leads to a fall in national income." Do you agree? Justify using the concept of circular flow.
4. Distinguish between:
  - Stock and Flow (with examples)
  - Capital loss and Depreciation
  - Market Price and Factor Cost
5. Identify and justify whether the following are **final or intermediate goods**:
  - Milk used by a household
  - Milk used by a bakery
  - Car purchased by a taxi operator
6. Derive the relationship between:
7.  $GDPMP \rightarrow NNPFC$   $GDPMP \rightarrow NNPFC$ . Explain each adjustment clearly.

##### Level 2:

8. Explain the difference between:
  - Domestic Income and National Income
  - Private Income and Personal Income
9. Explain the **Value Added Method**. What precautions must be taken while using this method?
10. Explain the components of the **Income Method**. Why are **transfer payments excluded**?
11. Explain the problem of **double counting** with an example. How can it be avoided?
12. Define money and explain its **functions**. Why is money called the **most liquid asset**?
13. Explain the concept of **money supply (M1, M2, M3)**. Which measure is considered the most comprehensive and why?
14. Explain the **process of credit creation by commercial banks** with a numerical example.
15. Explain any **four functions of a central bank**. How does it control credit?
16. Explain:
  - Bank Rate

- Repo Rate
- Open Market Operations. How do they affect money supply?

### **Level 3:**

**17. Explain how the banking system, money supply, and national income are interrelated in an economy. Support your answer with a real-life example.**

Given (₹ crore):

- GDP at MP = 5000
- Depreciation = 400
- Net Indirect Taxes = 300
- Net Factor Income from Abroad (NFIA) = (-100)

**Questions:** a) Calculate NDP at FC  
 b) Calculate NNP at FC  
 c) Explain the meaning of NFIA being negative

**18. A farmer sells wheat to a miller for ₹200.**

The miller sells flour to a baker for ₹300.

The baker sells bread to consumers for ₹500.

**Questions:** a) Calculate **Value Added at each stage**  
 b) Find total National Income  
 c) What will happen if final value is directly added?

**19. Income Method (Numerical Case)**

Given (₹ crore):

- Compensation of Employees = 2000
- Rent = 400
- Interest = 300
- Profit = 500
- Mixed Income = 200
- Net Factor Income from Abroad = (-100)

**Questions:** a) Calculate Domestic Income  
 b) Calculate National Income  
 c) Why is mixed income included?

**20. Expenditure Method**

Given (₹ crore):

- Private Final Consumption Expenditure = 3000
- Government Final Consumption Expenditure = 1000
- Gross Domestic Capital Formation = 800
- Net Exports = (-200)

**Questions:** a) Calculate GDP at MP  
 b) What does negative net export indicate?  
 c) How does it affect domestic production?

**21. Money Multiplier Case Study**

Given:

- Initial Deposit = ₹10,000
- CRR = 20%

**Questions:** a) Calculate Money Multiplier  
 b) Calculate Total Credit Creation  
 c) Explain how CRR affects money supply

**22. A bank receives ₹50,000 as deposit and maintains CRR = 10%.**

**Questions:**

- Calculate total deposits created
- Calculate total loans given

23. If CRR increases to 20%, what will be the impact?

Given:

- Sale of second-hand goods = ₹100
- Commission on sale = ₹10
- Purchase of shares = ₹200
- Government pension = ₹150
- Production of final goods = ₹1000

- Questions:** a) Calculate National Income  
 b) Identify included and excluded items  
 c) Explain why transfer payments are excluded

24. Real vs Nominal Income

Given:

- Nominal GDP (2023) = ₹2000
- Price Index (Base = 100) = 125

- Questions:** a) Calculate Real GDP  
 b) Explain the difference between real and nominal GDP  
 c) Why is real GDP a better indicator?

25. Combined Case (High-Level CBSE Type)

Given (₹ crore):

- GDP at MP = 8000
- Depreciation = 500
- Net Indirect Taxes = 600
- NFIA = 200
- Population = 100 crore

- Questions:** a) Calculate NNP at FC  
 b) Calculate Per Capita Income  
 c) Interpret the result in terms of economic welfare

5. **INFORMATICS PRACTICES**

1. Consider the following Series,

S\_amt

|       |     |
|-------|-----|
| Table | 350 |
| Chair | 200 |
| Sofa  | 800 |
| Stool | 150 |

S1

|   |    |
|---|----|
| A | 10 |
| B | 40 |
| C | 34 |
| D | 60 |

S2

|   |    |
|---|----|
| A | 80 |
| B | 20 |
| C | 74 |
| D | 90 |

- i Write a statement to create all the Series (i.e. S\_amt, S1, S2) using
- List
  - Dictionary
  - ndarray
- ii Write the command which will display the names of furniture having rent>250.
- iii Write a statement to add the index with name Bed with value 9000.
- iv Write the command to find the sum of series S1 and S2, also mention the output.
- v If one more Series will be added as Object S3, with value [50,60,70,80] and index [A,C,E,G], what will be the output for print(S1+S3) and print(S2-S3).
- vi Write a statement to find first 3 and last 3 values from S\_amt
- Using head() and tail() function
  - Using loc

- Using iloc

**2. Write the output of the following :**

|  |  |
|--|--|
| <pre>&gt;&gt;&gt; import pandas as pd &gt;&gt;&gt; series1 = pd.Series([10,20,30]) &gt;&gt;&gt; print(series1)</pre>             | <pre>&gt;&gt;&gt; import pandas as pd &gt;&gt;&gt; S1=pd.Series(14, index = ['a', 'b', 'c']) &gt;&gt;&gt;print(S1)</pre> |
| <pre>&gt;&gt;&gt; import pandas as pd &gt;&gt;&gt; S1=pd.Series([14, 7, 9] ,index = range(1, 8, 3)) &gt;&gt;&gt; print(S1)</pre> | <pre>&gt;&gt;&gt; import pandas as pd &gt;&gt;&gt; S1 = pd.Series(data = 2*(31, 2, -6)) &gt;&gt;&gt; print(S1)</pre>     |

**3. Consider the table product. Write SQL queries for the following:**

| ProductID | ProductName | Category    | Price | Stock |
|-----------|-------------|-------------|-------|-------|
| 101       | Laptop      | Electronics | 55000 | 10    |
| 102       | Mobile      | Electronics | 20000 | 25    |
| 103       | Chair       | Furniture   | 3000  | 50    |
| 104       | Table       | Furniture   | 7000  | 20    |
| 105       | Headphones  | Electronics | 1500  | 40    |

- i** Create the table product with suitable datatypes.
- ii** Insert first record into the table.
- iii** Display all records from the table.
- iv** Display only ProductName and Price of all products.
- v** Display records of products where Price is greater than 5000.
- vi** Display records where Category is either 'Electronics' or 'Furniture' using IN.
- vii** Display products where Price is between 2000 and 10000.
- viii** Display products whose name starts with 'M' using LIKE.
- ix** Display all products in descending order of Price.
- x** Update the Stock of 'Mobile' to 30.
- xi** Delete products where Stock is less than 15.
- xii** Remove the table.

**6. PHYSICAL EDUCATION**

**Subjective questions on (Ch 1 & 4)**

**EASY LEVEL**

1. Define sports event management.
2. What is planning in sports management?
3. Define organising in sports events.
4. What is meant by staffing?
5. Define directing.
6. What is controlling in management?
7. What is a fixture?
8. Define intramural tournament.
9. Define extramural tournament.
10. What is Special Olympics?

**MODERATE LEVEL**

1. State any two functions of planning in sports event management.
2. Prepare knockout fixture of 19 teams
3. What are the duties of the technical committee during the event?
4. Explain the concept of bye in knock-out tournament.

5. What is seeding and why is it used?
6. Differentiate between intramural and extramural tournaments (any one point).
7. State any two objectives of community sports programs.
8. What is meant by classification in disability sports?
9. Define inclusion in sports.
10. Give any two advantages of physical activity for CWSN.

**HARD LEVEL**

1. Explain how planning affects the success of a sports event (any two points).
2. Prepare staircase fixture of 9 teams
3. Prepare 7 teams of Tabular fixture.
4. Prepare special seeding fixture of 17 teams
5. Write a short note on paralympics.
6. How does staffing contribute to effective sports event management?
7. Explain the importance of controlling in sports events (any two points).
8. State any two strategies to make physical activities accessible for CWSN.
9. How does divisioning differ from classification?
10. Explain the significance of Run for Unity or Health Run (any two points).

**7. APPLIED MATHS**

**Chap1.Numbers, Quantification and Numerical Application**

1.  $21 \pmod{2}$
2. If  $147 \equiv 3 \pmod{m}$ , then find the value of m.
3. If  $39 \equiv x \pmod{7}$  find the value of x.
4. Find the last digit  $12^{12}$
5. Find the remainder when  $5^{61}$  is divided by 7.
6. A grocer wishes to sell a mixture of two variety of pulses worth Rs.16 per kg. In what ratio must he mix the pulses to reach this selling price, when cost of one variety of pulses is Rs.14 per kg and the other is Rs.24 per kg?
7. How much coffee of variety A, costing Rs. 5 a kg should be added to 20 kg of Type B coffee at Rs. 12 a kg so that the cost of the two-coffee variety mixture be worth Rs. 7 a kg?
8. A person can swim in water with a speed of 13 km/hr in still water. If the speed of the stream is 4 km/hr, what will be the time taken by the person to go 68 km downstream?
9. In one hour, a boat goes 13 km/hr in the direction of the stream and 7 km/hr against the direction of the stream. What will be the speed of the boat in still water?
10. It takes 6 hours for three pipes, X, Y and Z to fill a tank. When the three worked together for 2 hours, Z was closed and, X and Y filled the remaining tank in 7 hours. How many hours would it take Z alone to fill the tank?
11. If two pipes can fill a tank in 24 and 20 minutes respectively and another pipe can empty 3 gallons of water per minute from that tank. When all the three pipes are working together, it takes 15 minutes to fill the tank. What is the capacity of the tank?
12. Pipe A can fill the tank 3 times faster in comparison to pipe B. It takes 36 minutes for pipe A and B to fill the tank together. How much time will pipe B alone take to fill the tank?
13. If X can run 48m and Y 42m, then in a race of 1km, X beats Y by
14. In a race, A beats B by 15 metres and C by 29 metres. If B and C run over the course together, B wins by 15 metres. What is the length of the course?
15. Find the inverse of each of the matrices if it exists.  $\begin{bmatrix} 1 & -1 & 2 \\ 0 & 2 & -3 \\ 3 & -2 & 4 \end{bmatrix}$  by using matrix method
16. Find x, y, z if  $A = \begin{bmatrix} 0 & 2y & z \\ x & y & -z \\ x & -y & z \end{bmatrix}$  satisfies  $A^T = A^{-1}$ .

17. If A is  $3 \times 3$  invertible matrix, then show that for any scalar k (non-zero),  $kA$  is invertible and  $(kA)^{-1} = (1/k)A^{-1}$ .
18. Find the inverse of the matrix  $\begin{bmatrix} 1 & 2 \\ 4 & 6 \end{bmatrix}$
19. Verify that  $AB=BA$  If  $A=\begin{bmatrix} 1 & -2 \\ -4 & 6 \end{bmatrix}$  and  $B=\begin{bmatrix} 0 & 1 \\ 3 & 6 \end{bmatrix}$
20. Find the value of x for which the matrix  $A=\begin{bmatrix} 2 & 0 & 9 \\ 0 & x+7 & -3 \\ 0 & 4 & x \end{bmatrix}$  is invertible.

## 8. MARKETING

### Level 1

- In case of the medicine, detailed labels are attached which even specify the side effects in using them are called:
 

|                  |                        |
|------------------|------------------------|
| (a) Brand labels | (b) Informative labels |
| (c) Grade labels | (d) Descriptive labels |
- Videocon, Nestle, Johnson & Johnson are the examples of:
 

|                           |                               |
|---------------------------|-------------------------------|
| (a) Individual Brand Name | (b) National Brand Name       |
| (c) Family brand name     | (d) Manufacturer's Brand Name |
- These products are usually non-standardized shopping goods
 

|                               |                                    |
|-------------------------------|------------------------------------|
| (a) Homogenous shopping goods | (b) Heterogeneous shopping product |
| (c) Unsought product          | (d) All of the above               |
- "Sugar manufacturing companies can use molasses". Identify the factor affecting Product Mix
 

|  |                            |
|--|----------------------------|
| (a) Use of residuals                       | (b) Quantity of production |
| (c) Full utilization of marketing capacity | (d) Cost of product        |
- With Ad campaign such as 'We Miss you too' and 'Nothing like Maggi', the brand took an emotional route to reach out to its customers when Maggi was banned. Identify the product decision taken by the firm,
 

|                             |                           |
|-----------------------------|---------------------------|
| (a) Product Positioning     | (b) Product Repositioning |
| (c) Product Diversification | (d) Product Modification  |
- Candies, Umbrellas, batteries, flashlights are the examples of:
 

|                     |                       |
|---------------------|-----------------------|
| (a) Staple goods    | (b) Impulse goods     |
| (c) Emergency goods | (d) Shopping Products |
- For & luxury product, which type of price will be fixed by you?
 

|         |              |          |                                  |
|---------|--------------|----------|----------------------------------|
| (a) Low | (b) Moderate | (c) High | (d) As decided by the Government |
|---------|--------------|----------|----------------------------------|
- Product that are relatively inexpensive and are purchased frequently with minimal efforts can be classified as products.
 

|                      |                       |
|----------------------|-----------------------|
| (a) Shopping goods   | (b) Convenience goods |
| (c) Industrial goods | (d) Specialty goods   |
- This type of packaging possesses a secondary usefulness after its contents have been consumed.
 

|                      |                        |
|----------------------|------------------------|
| (a) Consumer package | (b) Bulk package       |
| (c) Dual use package | (d) Industrial package |
- Supplies such as lubricants, coal, paper and pencils are best classified as
 

|                                     |                                 |
|-------------------------------------|---------------------------------|
| (a) Operating supplies              | (b) Business advisory services  |
| (c) Repair and maintenance supplies | (d) Consumer specialty products |

### Level 2

#### ASSERTION-REASON QUESTIONS

Read the given statements and choose the correct alternatives given below:

- Both Assertion (A) and Reason (R) are correct and (R) is the correct explanation of (A).
- Both Assertion (A) and Reason (R) are correct and (R) is not the correct explanation of (A).
- Assertion (A) is true and Reason (R) is false.
- Assertion (A) is false but Reason (R) is true.

1. **Assertion (A):** Product is anything that can be offered to someone to satisfy a need or a want.  
**Reason (R):** Product is a set of tangible and intangible attributes that satisfy the customer.
2. **Assertion (A):** The core product is the basic natural element of the product.  
**Reason (R):** The product includes several associated features besides the core ingredients.
3. **Assertion (A):** A brand is a name, term, symbol or design intended to identify the good and service of one seller.  
**Reason (R):** A brand distinguishes the product of one seller with other competitor.
4. **Assertion (A):** A product is one of the core element of marketing mix.  
**Reason (R):** A marketer can realize their goal by manufacturing, selling or modifying the product
5. **Assertion (A):** Product modification is a deliberate alteration in the physical attributes of a product.  
**Reason (R):** Products which cannot be modified needs to be replaced by another profit generating product.
6. **Assertion (A):** Milk, bread, eggs, etc., are categorized as convenience goods.  
**Reason (R):** The consumer purchases these goods without any planning or search efforts
7. **Assertion (A):** Specialty goods are available at every nook and corner of the city.  
**Reason (R):** Consumers have strong conviction towards their brand style or type.
8. **Assertion (A):** The PLC of the product category is the longest and that of the brand is shortest  
**Reason (R):** The PLC can be applied to a product or a brand.
9. **Assertion (A):** The growth stage is the second stage where the product has been launched successfully product.  
**Reason (R):** The growth stage shows the entry of new customers and old customers make repeat purchase

### **Level 3**

1. Define product
2. Discuss any 3 components of product
3. Distinguish between durable and non-durable product.
4. State and explain any four functions of packaging.
5. Explain the importance role of labeling.
6. Explain the term PLC. Discuss the different stages of PLC.
7. What is branding? Differentiate between individual brand and umbrella brand.
8. “Packaging acts as a silent salesperson”. Comment and explain the various levels of packaging.
9. Explain product decision.
10. What is core product? Explain any three characteristics of product.