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# Assignment for Term - I: 2026 27

## Class-XII Commerce

## DATE OF SUBMISSION: 01-09-2026 (Tuesday)

| 1. | ENGLISH |
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| | 1. Why does Franz's attitude towards the French language change so dramatically within a single day? Is his transformation psychologically convincing?<br>2. Analyse the significance of the order, **"Vive La France!"** at the end of the lesson. Why is silence more powerful than an elaborate speech at that moment?<br>3. Compare Franz's personal loss with M. Hamel's sense of national loss. Whose grief is more profound, and why?<br>4. **"Poverty in Lost Spring is not merely an economic condition; it becomes a psychological prison."** Discuss.<br>5. Compare Saheb's and Mukesh's ideas of freedom. What does freedom mean differently to each of them?<br>6. **"The greatest tragedy in Lost Spring is not child labour but the destruction of aspiration."** Do you agree?<br>7. Douglas's fear of water originates in childhood, but his final victory requires much more than physical training. Analyse the psychological dimensions of his struggle.<br>8. **"The real enemy in Deep Water is not water but the mind's memory of terror."** Critically evaluate.<br>9. Compare the crofter's treatment of the peddler with Edla's treatment of him. What do these contrasting approaches reveal about human nature?<br>10. Is the peddler's final act of returning the money a complete transformation, or merely a temporary moral awakening?<br>11. Explain the symbolic importance of the name **"Edla"** in relation to the peddler's transformation, even though the story never presents her as a conventional heroic figure.<br>12. **"The world becomes a rattrap only when individuals allow greed and temptation to control them."** Evaluate this interpretation.<br>13. Is the third level a genuine supernatural phenomenon, or is it Charley's psychological escape from the pressures of modern life? Give a reasoned interpretation.<br>14. Why is the idea of **Galesburg, 1894** so attractive to Charley? What does it represent psychologically?<br>15. Analyse the role of Sam in making the story deliberately ambiguous.<br>16. **"The Third Level is less about time travel and more about the human desire to escape an unbearable present."** Discuss.<br>17. Examine the significance of the first-class ticket, the old currency, and the clothing of the people at the third level.<br>18. Compare Charley's desire for escape with Sam's eventual decision to remain in the past. Are their motivations fundamentally different?<br>19. **"The Tiger King is a satire on the arrogance of power rather than merely a humorous story about hunting."** Discuss.<br>20. How does Kalki use exaggeration and irony to undermine the authority of the Maharaja?<br>21. The Maharaja attempts to defeat fate by killing tigers. Why does every step he takes to control destiny actually bring him closer to it?<br>22. Analyse the significance of the astrologer's prediction. Is the prophecy actually fulfilled, or does the story manipulate coincidence to expose human arrogance?<br>23. **"The Maharaja is powerful enough to control people but powerless to control fate."** Examine.<br>24. Discuss the role of irony in the ending. Why is the death of the Maharaja simultaneously tragic, absurd, and comic?<br>25. Why does the author describe Antarctica as a place that helps humanity understand its own past and future?<br>26. Explain the significance of the **Gondwana** theory in understanding the interconnectedness of continents and life.<br>27. **"Antarctica is presented as both a geographical location and a warning system for humanity."** Discuss.<br>28. How does the chapter connect climate change with the fragility of human civilisation?<br>29. Why is the phytoplankton discussed in such detail? What larger ecological lesson does it represent?<br>30. Dr Sadao's greatest conflict is not between Japan and America but between professional duty, humanity, and patriotism. Discuss.<br>31. Why does Sadao save the American soldier even though doing so puts his own life and family at risk? |

32. Compare Sadao's attitude towards the wounded soldier with that of the servants. What does this contrast reveal?
33. **"The Enemy demonstrates that humanity can transcend political identities."** Critically examine.
34. Why does the poet repeatedly shift her attention from her mother to the outside world? What does this reveal about her emotional state?
35. Explain the contrast between the **"young trees"** and the mother's ageing face.
36. **"The poem is less about death itself and more about the fear of separation."** Discuss.
37. Why does the poet smile and say goodbye despite experiencing intense anxiety?
38. Analyse the significance of the repeated expression of farewell at the end of the poem.
39. **"The poet's childhood fear of losing her mother returns in adulthood."** How is this idea conveyed?
40. Does Neruda's call for stillness imply inactivity? Explain the distinction between **silence, stillness, and passivity** in the poem.
41. Why does the poet ask humanity to count to twelve? What symbolic possibilities does the number suggest?
42. **"Keeping Quiet is not a poem about stopping life; it is a poem about stopping destructive behaviour."** Discuss.
43. How does the poem criticise war, exploitation, and humanity's obsession with productivity?
44. **S"Beauty provides not temporary pleasure but permanent psychological nourishment."** Discuss with reference to the poem.
45. Why does Keats describe beauty as a source of **"never-ending"** joy despite the suffering present in human life?
46. What is the significance of the **"endless fountain of immortal drink"**?
47. Why does Keats include both natural objects and human-made stories/legends among things of beauty?
48. **"A Thing of Beauty is fundamentally a poem about resilience."** Evaluate.
49. How does the imagery of the **"flowery band"** suggest a connection between beauty and human survival?
50. Compare Keats's understanding of beauty with Neruda's understanding of stillness in *Keeping Quiet*. How do both poets imagine ways of escaping human suffering?

**2. ACCOUNTANCY**

## CLASS XII – ACCOUNTANCY

**Topics: Partnership Firms, Reconstitution, Retirement/Death, Dissolution and Company Accounts**

### SECTION A – EASY LEVEL (Objective Type Questions)

Q1. Which statement is correct when the partnership deed is silent about interest on partners' capital?

(a) No interest on capital is allowed.
(b) Interest is allowed at 6% p.a.
(c) Interest is allowed at 12% p.a.
(d) Interest is compulsory only on fixed capital.

Q2. If a partner withdraws ₹20,000 at the end of every month and interest on drawings is 12% p.a., the average period for one year is:

(a) 6 months
(b) 6.5 months
(c) 5.5 months
(d) 12 months

Q3. Goodwill is an intangible asset representing:

(a) Cash balance
(b) Reputation and earning capacity
(c) Outside liabilities
(d) Reserve capital

Q4. At the time of admission of a partner, the adjustment for change in the value of assets is recorded through:

(a) Realisation Account
(b) Revaluation Account
(c) Cash Account
(d) Goodwill Account

Q5. A partner's share of goodwill brought by a new partner is credited to:

(a) Sacrificing partners' Capital/Current Accounts
(b) Realisation Account
(c) Profit & Loss Account
(d) Bank Loan Account

Q6. On retirement, accumulated profits and reserves are transferred to partners' capital accounts in their:

(a) New ratio
(b) Gaining ratio
(c) Old ratio
(d) Capital ratio

Q7. On the death of a partner, the amount due to the deceased partner is transferred to:

(a) Deceased Partner's Loan/Executor's Account
(b) Realisation Account
(c) Sales Account
(d) Reserve Capital Account

Q8. At dissolution, outside liabilities are paid before:

(a) Partner's capital
(b) Partner's loan
(c) Both capital and partner's loan
(d) Nothing

Q9. Reserve Capital is:

(a) Uncalled capital to be called only on winding up
(b) Issued capital
(c) Paid-up capital
(d) Authorised capital

Q10. Authorised capital means:

(a) Capital actually subscribed
(b) Maximum capital a company is authorised to issue
(c) Capital actually paid
(d) Capital called by directors

Q11. If purchase consideration exceeds net assets taken over, the difference is:

(a) Capital Reserve
(b) Goodwill
(c) General Reserve
(d) Securities Premium

Q12. When applications are received for more shares than issued, the situation is called:

(a) Under-subscription
(b) Over-subscription
(c) Forfeiture
(d) Calls in arrears

Q13. A and B share profits 3:2. C is admitted for 1/5 share, taken equally from A and B. The new ratio is:

(a) 5:3:2
(b) 9:6:5
(c) 3:2:1
(d) 2:2:1

Q14. A, B and C share 5:3:2. C retires and A and B decide to share future profits equally. The gaining ratio is:

(a) 1:1
(b) 1:2
(c) 2:1
(d) 5:3

Q15. A firm's average profit is ₹80,000 and normal rate of return is 10%. Capital employed is ₹6,00,000. Super profit is:

(a) ₹20,000
(b) ₹14,000
(c) ₹8,000
(d) ₹60,000

Q16. A firm has capital employed ₹8,00,000, normal rate 10%, and average profit ₹1,00,000. Goodwill by capitalisation of super profit method is:

(a) ₹1,00,000
(b) ₹20,000
(c) ₹80,000
(d) ₹10,000

## SECTION B – SHORT ANSWER / PRACTICAL QUESTIONS

Q17. Explain any four provisions relating to interest on capital, interest on drawings and partner's loan when the partnership deed is silent.

Q18. Calculate goodwill by average profit method from profits of ₹30,000, ₹42,000, ₹38,000 and ₹50,000, taking three years' purchase of average profit.

Q19. A, B and C share profits 4:3:2. They change the ratio to 3:4:2. Calculate the sacrificing/gaining ratio and pass the goodwill adjustment entry if goodwill is ₹90,000.

Q20. A partner retires with capital ₹1,80,000. General Reserve is ₹60,000 and revaluation gain is ₹30,000. His share is 1/4. Calculate the amount due before any payment.

Q21. A partner dies on 30 June. Average profit of the last four years is ₹1,20,000 and his share is 1/5. Calculate his share of profit up to death using time basis.

Q22. Pass journal entries for dissolution expenses of ₹12,000 paid by the firm and remuneration of ₹15,000 paid to a partner who undertakes dissolution work.

## SECTION C – LONG ANSWER / NUMERICAL QUESTIONS

Q23. Hari and Kunal are partners sharing profits 5:3. Their capitals are ₹2,00,000 and ₹1,50,000. The deed provides interest on capital @10% p.a. Profit before interest is ₹28,000. Pass necessary journal entries and prepare the Profit & Loss Appropriation Account.

Q24. A firm earned profits of ₹40,000, ₹55,000, ₹50,000, ₹65,000 and ₹70,000 during five years. Calculate goodwill at 3 years' purchase of weighted average profit using weights 1 to 5. The closing stock in the third year was overvalued by ₹5,000.

Q25. P, Q and R share profits 5:3:2. Q retires. Goodwill is ₹2,50,000. Revaluation gain is ₹45,000 and General Reserve is ₹30,000. Q's capital before adjustments is ₹2,00,000. Prepare Q's Capital Account and calculate the amount due to him.

Q26. A, B and C share profits 3:2:1. C dies on 1 October. His capital is ₹1,50,000 after all adjustments. Goodwill is ₹3,60,000 and his share of profit till death is based on average profit of ₹1,20,000. Prepare C's Capital Account.

Q27. On dissolution, cash ₹1,00,000, debtors ₹4,00,000, stock ₹3,00,000 and plant ₹5,00,000 are realised at ₹95,000, ₹3,60,000, ₹2,40,000 and ₹4,20,000 respectively. Creditors of ₹3,00,000 are paid at 5% discount and dissolution expenses are ₹12,000. Prepare Realisation Account.

Q28. A company issues 1,00,000 equity shares of ₹10 each at a premium of 10%, payable ₹3 on application, ₹4 on allotment and balance on final call. All shares are subscribed. A holder of 2,000 shares fails to pay the final call. Pass journal entries and show the relevant share capital presentation.

## SECTION D – INTEGRATED / CASE-BASED QUESTION

Q29. Riya Ltd. has authorised capital of ₹20,00,000 divided into 2,00,000 equity shares of ₹10 each. It issues 1,20,000 shares, payable ₹3 on application, ₹4 on allotment and ₹3 on call. All shares are subscribed and all amounts are received. Prepare the Share Capital note to accounts and state authorised, issued, subscribed and paid-up capital.

# CLASS XII – ACCOUNTANCY

**Topics: Partnership Firms, Reconstitution, Retirement/Death, Dissolution and Company Accounts**

## SECTION A – MIDDLE LEVEL (Objective Type Questions)

Q1. Which statement is correct when the partnership deed is silent about interest on partners' capital?

(a) No interest on capital is allowed.
(b) Interest is allowed at 6% p.a.
(c) Interest is allowed at 12% p.a.
(d) Interest is compulsory only on fixed capital.

Q2. If a partner withdraws ₹20,000 at the end of every month and interest on drawings is 12% p.a., the average period for one year is:

(a) 6 months
(b) 6.5 months

(c) 5.5 months
(d) 12 months

Q3. Goodwill is an intangible asset representing:

(a) Cash balance
(b) Reputation and earning capacity
(c) Outside liabilities
(d) Reserve capital

Q4. At the time of admission of a partner, the adjustment for change in the value of assets is recorded through:

(a) Realisation Account
(b) Revaluation Account
(c) Cash Account
(d) Goodwill Account

Q5. A partner's share of goodwill brought by a new partner is credited to:

(a) Sacrificing partners' Capital/Current Accounts
(b) Realisation Account
(c) Profit & Loss Account
(d) Bank Loan Account

Q6. On retirement, accumulated profits and reserves are transferred to partners' capital accounts in their:

(a) New ratio
(b) Gaining ratio
(c) Old ratio
(d) Capital ratio

Q7. On the death of a partner, the amount due to the deceased partner is transferred to:

(a) Deceased Partner's Loan/Executor's Account
(b) Realisation Account
(c) Sales Account
(d) Reserve Capital Account

Q8. At dissolution, outside liabilities are paid before:

(a) Partner's capital
(b) Partner's loan
(c) Both capital and partner's loan
(d) Nothing

Q9. A and B share profits 3:2. C is admitted for 1/5 share, taken equally from A and B. The new ratio is:

(a) 5:3:2
(b) 9:6:5
(c) 3:2:1
(d) 2:2:1

Q10. A, B and C share 5:3:2. C retires and A and B decide to share future profits equally. The gaining ratio is:

(a) 1:1
(b) 1:2
(c) 2:1
(d) 5:3

Q11. A firm's average profit is ₹80,000 and normal rate of return is 10%. Capital employed is ₹6,00,000. Super profit is:

(a) ₹20,000
(b) ₹14,000
(c) ₹8,000
(d) ₹60,000

Q12. A firm has capital employed ₹8,00,000, normal rate 10%, and average profit ₹1,00,000. Goodwill by capitalisation of super profit method is:

(a) ₹1,00,000
(b) ₹20,000

(c) ₹80,000
(d) ₹10,000

Q13. A reserve of ₹60,000 exists and a claim of ₹15,000 is expected. On retirement, the amount credited to partners for the net reserve is:

(a) ₹15,000
(b) ₹45,000
(c) ₹60,000
(d) ₹75,000

Q14. A partner is entitled to 1/4 share in profits. Firm's goodwill is ₹2,40,000. His share of goodwill is:

(a) ₹60,000
(b) ₹80,000
(c) ₹40,000
(d) ₹30,000

Q15. A company issues 80,000 shares of ₹10 each at a premium of 10%. If the full amount is payable on application and applications are received for 2,40,000 shares, the amount refunded on pro-rata allotment is:

(a) ₹17,60,000
(b) ₹26,40,000
(c) ₹8,80,000
(d) ₹24,00,000

Q16. A company issued 10,000 shares of ₹10 each. Final call of ₹2 is unpaid on 500 shares. Calls-in-arrears is:

(a) ₹500
(b) ₹1,000
(c) ₹5,000
(d) ₹2,000

## SECTION B – SHORT ANSWER / PRACTICAL QUESTIONS

Q17. Explain any four provisions relating to interest on capital, interest on drawings and partner's loan when the partnership deed is silent.

Q18. Calculate goodwill by average profit method from profits of ₹30,000, ₹42,000, ₹38,000 and ₹50,000, taking three years' purchase of average profit.

Q19. A, B and C share profits 4:3:2. They change the ratio to 3:4:2. Calculate the sacrificing/gaining ratio and pass the goodwill adjustment entry if goodwill is ₹90,000.

Q20. A partner retires with capital ₹1,80,000. General Reserve is ₹60,000 and revaluation gain is ₹30,000. His share is 1/4. Calculate the amount due before any payment.

Q21. A partner dies on 30 June. Average profit of the last four years is ₹1,20,000 and his share is 1/5. Calculate his share of profit up to death using time basis.

Q22. Pass journal entries for dissolution expenses of ₹12,000 paid by the firm and remuneration of ₹15,000 paid to a partner who undertakes dissolution work.

Q23. Differentiate between authorised, issued, subscribed, called-up and paid-up share capital.

## SECTION C – LONG ANSWER / NUMERICAL QUESTIONS

Q24. Hari and Kunal are partners sharing profits 5:3. Their capitals are ₹2,00,000 and ₹1,50,000. The deed provides interest on capital @10% p.a. Profit before interest is ₹28,000. Pass necessary journal entries and prepare the Profit & Loss Appropriation Account.

Q25. A firm earned profits of ₹40,000, ₹55,000, ₹50,000, ₹65,000 and ₹70,000 during five years. Calculate goodwill at 3 years' purchase of weighted average profit using weights 1 to 5. The closing stock in the third year was overvalued by ₹5,000.

Q26. P, Q and R share profits 5:3:2. Q retires. Goodwill is ₹2,50,000. Revaluation gain is ₹45,000 and General Reserve is ₹30,000. Q's capital before adjustments is ₹2,00,000. Prepare Q's Capital Account and calculate the amount due to him.

Q27. A, B and C share profits 3:2:1. C dies on 1 October. His capital is ₹1,50,000 after all adjustments. Goodwill is ₹3,60,000 and his share of profit till death is based on average profit of ₹1,20,000. Prepare C's Capital Account.

Q28. On dissolution, cash ₹1,00,000, debtors ₹4,00,000, stock ₹3,00,000 and plant ₹5,00,000 are realised at ₹95,000, ₹3,60,000, ₹2,40,000 and ₹4,20,000 respectively. Creditors of ₹3,00,000 are paid at 5% discount and dissolution expenses are ₹12,000. Prepare Realisation Account.

Q29. A company issues 1,00,000 equity shares of ₹10 each at a premium of 10%, payable ₹3 on application, ₹4 on allotment and balance on final call. All shares are subscribed. A holder of 2,000 shares fails to pay the final call. Pass journal entries and show the relevant share capital presentation.

Q30. A company purchases assets ₹15,00,000 and liabilities ₹4,00,000 of another company for ₹12,00,000. It pays ₹2,00,000 by bank and the balance by issuing equity shares of ₹10 each at 20% premium. Calculate purchase consideration, number of shares and pass journal entries.

Q31. A and B are partners sharing 3:2. C is admitted for 1/5 share. C brings ₹1,20,000 capital and ₹30,000 goodwill. Revaluation shows a gain of ₹50,000 and General Reserve is ₹40,000. Prepare Revaluation Account, Partners' Capital Accounts and the Balance Sheet after admission.

## SECTION D – INTEGRATED / CASE-BASED QUESTION

Q32. M, N and O share profits 5:3:2. N retires. Goodwill is valued at ₹3,00,000; General Reserve ₹60,000; revaluation gain ₹40,000. M and O acquire N's share in the ratio 3:2. N's capital before adjustments is ₹2,10,000. Prepare N's Capital Account and calculate the amount payable if ₹1,00,000 is paid immediately.

# CLASS XII – ACCOUNTANCY

**Topics: Partnership Firms, Reconstitution, Retirement/Death, Dissolution and Company Accounts**

## SECTION A – HARD LEVEL (Objective Type Questions)

Q1. Which statement is correct when the partnership deed is silent about interest on partners' capital?

(a) No interest on capital is allowed.
(b) Interest is allowed at 6% p.a.
(c) Interest is allowed at 12% p.a.
(d) Interest is compulsory only on fixed capital.

Q2. If a partner withdraws ₹20,000 at the end of every month and interest on drawings is 12% p.a., the average period for one year is:

(a) 6 months
(b) 6.5 months
(c) 5.5 months
(d) 12 months

Q3. Goodwill is an intangible asset representing:

(a) Cash balance
(b) Reputation and earning capacity
(c) Outside liabilities
(d) Reserve capital

Q4. At the time of admission of a partner, the adjustment for change in the value of assets is recorded through:

(a) Realisation Account
(b) Revaluation Account
(c) Cash Account
(d) Goodwill Account

Q5. A partner's share of goodwill brought by a new partner is credited to:

(a) Sacrificing partners' Capital/Current Accounts
(b) Realisation Account
(c) Profit & Loss Account
(d) Bank Loan Account

Q6. On retirement, accumulated profits and reserves are transferred to partners' capital accounts in their:

(a) New ratio
(b) Gaining ratio
(c) Old ratio
(d) Capital ratio

Q7. A and B share profits 3:2. C is admitted for 1/5 share, taken equally from A and B. The new ratio is:

(a) 5:3:2
(b) 9:6:5
(c) 3:2:1
(d) 2:2:1

Q8. A, B and C share 5:3:2. C retires and A and B decide to share future profits equally. The gaining ratio is:

(a) 1:1
(b) 1:2
(c) 2:1
(d) 5:3

Q9. A firm's average profit is ₹80,000 and normal rate of return is 10%. Capital employed is ₹6,00,000. Super profit is:

(a) ₹20,000
(b) ₹14,000
(c) ₹8,000
(d) ₹60,000

Q10. A firm has capital employed ₹8,00,000, normal rate 10%, and average profit ₹1,00,000. Goodwill by capitalisation of super profit method is:

(a) ₹1,00,000
(b) ₹20,000
(c) ₹80,000
(d) ₹10,000

Q11. A reserve of ₹60,000 exists and a claim of ₹15,000 is expected. On retirement, the amount credited to partners for the net reserve is:

(a) ₹15,000
(b) ₹45,000
(c) ₹60,000
(d) ₹75,000

Q12. A partner is entitled to 1/4 share in profits. Firm's goodwill is ₹2,40,000. His share of goodwill is:

(a) ₹60,000
(b) ₹80,000
(c) ₹40,000
(d) ₹30,000

## SECTION B – SHORT ANSWER / PRACTICAL QUESTIONS

Q13. Explain any four provisions relating to interest on capital, interest on drawings and partner's loan when the partnership deed is silent.

Q14. Calculate goodwill by average profit method from profits of ₹30,000, ₹42,000, ₹38,000 and ₹50,000, taking three years' purchase of average profit.

Q15. A, B and C share profits 4:3:2. They change the ratio to 3:4:2. Calculate the sacrificing/gaining ratio and pass the goodwill adjustment entry if goodwill is ₹90,000.

Q16. A partner retires with capital ₹1,80,000. General Reserve is ₹60,000 and revaluation gain is ₹30,000. His share is 1/4. Calculate the amount due before any payment.

Q17. A partner dies on 30 June. Average profit of the last four years is ₹1,20,000 and his share is 1/5. Calculate his share of profit up to death using time basis.

Q18. Pass journal entries for dissolution expenses of ₹12,000 paid by the firm and remuneration of ₹15,000 paid to a partner who undertakes dissolution work.

Q19. Differentiate between authorised, issued, subscribed, called-up and paid-up share capital.

Q20. A company issues 50,000 shares of ₹10 each at ₹2 premium. Applications are received for 60,000 shares and allotment is made pro rata. Calculate the amount received on application if the full issue price is payable on application.

## SECTION C – LONG ANSWER / NUMERICAL QUESTIONS

Q21. Hari and Kunal are partners sharing profits 5:3. Their capitals are ₹2,00,000 and ₹1,50,000. The deed provides interest on capital @10% p.a. Profit before interest is ₹28,000. Pass necessary journal entries and prepare the Profit & Loss Appropriation Account.

Q22. A firm earned profits of ₹40,000, ₹55,000, ₹50,000, ₹65,000 and ₹70,000 during five years. Calculate goodwill at 3 years' purchase of weighted average profit using weights 1 to 5. The closing stock in the third year was overvalued by ₹5,000.

Q23. P, Q and R share profits 5:3:2. Q retires. Goodwill is ₹2,50,000. Revaluation gain is ₹45,000 and General Reserve is ₹30,000. Q's capital before adjustments is ₹2,00,000. Prepare Q's Capital Account and calculate the amount due to him.

Q24. A, B and C share profits 3:2:1. C dies on 1 October. His capital is ₹1,50,000 after all adjustments. Goodwill is ₹3,60,000 and his share of profit till death is based on average profit of ₹1,20,000. Prepare C's Capital Account.

Q25. On dissolution, cash ₹1,00,000, debtors ₹4,00,000, stock ₹3,00,000 and plant ₹5,00,000 are realised at ₹95,000, ₹3,60,000, ₹2,40,000 and ₹4,20,000 respectively. Creditors of ₹3,00,000 are paid at 5% discount and dissolution expenses are ₹12,000. Prepare Realisation Account.

Q26. A company issues 1,00,000 equity shares of ₹10 each at a premium of 10%, payable ₹3 on application, ₹4 on allotment and balance on final call. All shares are subscribed. A holder of 2,000 shares fails to pay the final call. Pass journal entries and show the relevant share capital presentation.

Q27. A company purchases assets ₹15,00,000 and liabilities ₹4,00,000 of another company for ₹12,00,000. It pays ₹2,00,000 by bank and the balance by issuing equity shares of ₹10 each at 20% premium. Calculate purchase consideration, number of shares and pass journal entries.

Q28. A and B are partners sharing 3:2. C is admitted for 1/5 share. C brings ₹1,20,000 capital and ₹30,000 goodwill. Revaluation shows a gain of ₹50,000 and General Reserve is ₹40,000. Prepare Revaluation Account, Partners' Capital Accounts and the Balance Sheet after admission.

Q29. A, B and C share 4:3:2. B retires. His adjusted capital is ₹2,20,000; goodwill is ₹3,60,000; General Reserve is ₹45,000; revaluation loss is ₹18,000. A and C acquire B's share in the ratio 2:1. Prepare B's Capital Account and determine the amount transferred to B's Loan Account after paying ₹70,000 immediately.

## SECTION D – INTEGRATED / CASE-BASED QUESTION

Q30. A, B and C share profits 5:3:2. D is admitted for 1/5 share, taken equally from A and B. Goodwill is valued at ₹5,00,000. Revaluation produces a gain of ₹80,000; General Reserve is ₹1,00,000; there is a debit balance of Profit & Loss Account of ₹60,000. D brings capital of ₹2,00,000 and his goodwill premium in cash. Prepare the necessary adjustment entries, Partners' Capital Accounts and the Balance Sheet after admission.

## 3. BUSINESS STUDIES

**Level 1**

**1.** 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.

**2**. Raman is working as a plant superintendent in TifcoLtd. Name the managerial level at which he is working? State any four functions he will perform as plant superintendent in this company.

**3**. Your grandfather has retired from an organization 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.

4. Nikita and Salman completed their MBA and started working in a multi-national company at the same level. Both are working hard and are happy with their employers. Salman had the habit of backbiting and wrong reporting about his colleagues to impress his boss. All the employees in the organization knew about it. At the time of performance appraisal, the performance of Nikita was judged better than Salman. Even then their boss, Mohammad Sharif decided to promote Salman stating that being a female, Nikita will not be able to handle the complications of a higher post. (i) Identify and explain the principle of management, which was not followed by this multi-national company. (ii) Identify the values, which are being ignored quoting the lines from the above para.

5. Nutan Tiffin Box service was started in Mumbai by the Mumbai Dabbawalas. The Dabbawalas who are the soul of entire Mumbai aim to provide prompt and efficient services by providing tasty homemade tiffin to all office goers at the right time and place. The service is uninterrupted even on the days of bad weather, political unrest and social disturbances. Recently, they have started online booking system through their website 'mydabbawala.com'. Owing to their tremendous popularity amongst the happy and satisfied customers and members, the Dabbawalas were invited as guest lecturer by top business schools. The Dabbawalas operate in a group of 25-30 people alongwith a group leader. Each group teams up with other groups in order to deliver the tiffins on time. They are not transferred on frequent basis as they have to remember the addresses of their customers. They follow certain rules while doing trade—no alcohol during working hours; no leaves without permission; wearing white caps and carrying ID cards during business hours. Recently, on the suggestion of a few self-motivated fellow men, the dabbawalas thought out and executed a plan of providing food left in tiffins by customers to slum children. They have instructed their customers to place red sticker if food is left in the tiffin, to be fed to poor children later. 1. State any one principle of management given by Fayol and one characteristic of management mentioned in the above case. 2. Give any two values which the Dabbawalas want to communicate to society.

6. State any three points of significance of Principles of Management.

7. Banking sector reforms have led to easier credit terms and better services. This is an example of a key component of the 'Business Environment'. Name this component and explain it in brief.

8. Explain "Increasing competition" and "More demanding customers" as impact of Government policy changes on Business and Industry.
9. A company is manufacturing garments. The manager wants to increase the profits by purchasing new high speed machines or increasing the sale price or using waste material in manufacturing stuffed toys. He decided that using waste material to increase the profit is the best solution for him. (i) Identify the concept of management involved. (ii) Mention the steps involved in the above process by quoting the lines from the question. (iii) To complete the process of the concept identified, what further steps does the manager have to take?
10. Rajeev, the owner of Pathways Constructions, decided to start a campaign to create awareness among people for developing clean surroundings in their area. He formed a team of 10 members to list the different ways for cleaning the surroundings. One suggested to take the help of local residents, another suggested that they may involve school-going children in their venture. One more suggestion was to take the help of the unemployed youth. On evaluation of different ways, it was decided to take the help of local residents. To achieve the desired goal, various activities are identified like: After identification of different activities, the work was allocated to different members. Purchase of necessary items like dustbins, garbage bags, brooms, etc. Collection of garbage; Disposal of garbage, etc. 1. Identify the concepts of management involved in the above situation and quote the lines which help in their identification. 2. Also identify the values which the company wants to communicate to society.

**Level 2**

11. Rishitosh Mukerjee has recently joined AMV Ltd, a company manufacturing refrigerators. He found that his department was under-staffed and other departments were not cooperating with his department for smooth functioning of the organisation. Therefore, he ensured that his department has the required number of employees and its cooperation with other departments is improved. i. Identify the level at which Rishitosh Mukerjee was working. ii. Also, state three more functions required to be performed by Rishitosh Mukerjee at this level.
12. Explain the technique of Scientific management which is the strongest motivator for a worker to reach standard performance.
13. With change in the consumption habits of people, Neelesh, who was running a sweet shop shifted to chocolate business. On the eve of Diwali, he offered chocolates in attractive packages at reasonable prices. He anticipated huge demand and created a website chocolates.corm for taking orders online. He got lot of orders online and earned huge profit by selling chocolates. Identify and explain the dimensions of business environment discussed in the above case.
14. Give the meaning of ‘Policy’ and ‘Budget’ as types of plans.
15. Fresh Foods Pvt. Ltd. manufactures and distributes organic packaged food products. It's operations are divided into five main departments - Production, Marketing, Finance, Human Resources and Research and Development. Each department has its own head and a team that focuses only on the work related to their department. This promotes efficiency in utilisation of manpower as employees perform similar tasks within a department and are able to improve performance. This also helps in increasing managerial and operational efficiency and results in increased profit. Since each department handles a narrow range of tasks and focus is on a limited range of skills, it is easier to train new employees. (i) Identify the organisation structure followed by Fresh Foods Pvt. Ltd. (ii) Also state three advantages of the structure identified in (i) above not discussed in the given case.
16. You are the personnel manager of Kapila and Company Ltd. You have been directed by the directors of the company to select a chartered accountant for the company. Explain the selection procedure you will follow for the same.
17. ‘Priya Motors’, a motorbike manufacturing company, launched a new model of bike in the market named ‘Moto Glide III’. The company planned carefully to make this bike appeal to young riders. The design team focused on making the bike attractive and stylish to the target customers, primarily the youth. They gave it a sleek body, sharp headlights and a digital speedometer. The design made the bike not just look good but also improved its aerodynamics and fuel efficiency. This helped the company stand out from other brands, thereby getting a competitive edge. The company followed strict quality standards in making each part of the bike which helped in achieving uniformity and consistency in output. ‘Priya Motors’ also offered different versions of bike with different prices based on features like Bluetooth connectivity, colour options etc. Identify and explain two functions of marketing discussed above.
18. Explain briefly ‘Casual Callers’ and ‘Labour Contractors’ as external sources of recruitment.
19. Aditya owned a skincare company named 'Nat-Ayur'. In July, 2025, he decided to launch a new herbal face cream in the market using traditional herbs like turmeric, sandalwood, neem, aloe vera, saffron etc. The total cost of producing, packaging, distributing and selling the cream came to ₹60 per tube. 'Nat-Ayur' decided that this would be the minimum price to cover the cost. They wanted to earn a fair margin of profit too. For this 'Nat-Ayur' conducted a survey and found that the expected demand would be high. Customers were ready to pay more for herbal and chemical free products. They also found that many face creams with similar features are available in the market priced between ₹80 to ₹120. To compete effectively, 'Nat-Ayur' decided to price the cream at ₹99 to attract the customers while offering better benefits. To add value to the product 'Nat-Ayur'

invested in eco-friendly packaging, free home delivery and on-line advertisements. This uniqueness gives 'Nat-Ayur' a competitive freedom in fixing price of its cream. Identify and explain any two factors that were taken into consideration by 'Nat-Ayur' for determining the price of their herbal face cream.

20. “Organisation is the harmonious adjustment of specialised parts for the accomplishment of some common purpose or purposes”. In the light of this statement explain any four points of importance of organising.

**Level 3**

21. ‘Co-ordination is the orderly arrangement of group efforts to provide unity of action in the pursuit of common purpose’. In the light of this statement explain the nature of coordination.

22. Principles of Taylor and Fayol are mutually complementary. One believed that the management should not close its ears to constructive suggestions made by the employees while the other suggested that a good company should have an employee suggestion system whereby suggestions which result in substantial time or cost reduction should be rewarded. Identify and explain the principles of Taylor and Fayol referred in the above para.

23. The court passed an order that all the schools must have water purifier for the school children as: 1. Society in general is more concerned about the quality of life. 2. Innovative techniques are being developed to manufacture water purifier at competitive rates; Identify the different dimensions of business environment by quoting from the above details. 3. Incomes are rising and children at home are also drinking purified water. The Government is also showing positive attitude towards the water purifier business.

24. Greener Organic is a company producing eco-friendly fertilizers and soil boosters. With the growing interest in organic farming, the company is planning to expand its operations across India. Greener sets its target to increase its sales by 25% in the next year. This gave all departments - sales, production, marketing and logistics a common target to work. To achieve this, Greener made a comprehensive plan to enter Tier-2 and Tier-3 cities by working with local farmer groups. They also plan to promote their brand through online campaigns focused on eco-friendly farming. The company also laid down broad parameters within which the managers could function. All raw materials used had to be certified organic and preferably sourced from local farmers. This would improve quality, support local people and build trust with customers. The company allocated 50 lakhs for marketing, which included funds for regional newspaper advertisements, digital marketing, promotional events and dealer incentives. By quantifying future facts and figures, the company planned to control costs and evaluate performance. Identify and explain any four types of plans discussed in the above case.

25. Two years ago Mayank obtained degree in food technology. For some time he worked in a company manufacturing Bread and Biscuits. He was not happy in the company and decided to have his own Bread and Biscuits manufacturing unit. For this, he decided the objectives and targets and formulated action plan to achieve the same. One of his objectives was to earn 50% profit on the amount invested in the first year. It was decided that raw materials like flour, sugar, salt, etc. will be purchased on two months credit. He also decided to follow the steps required for marketing the products through his own outlets. He appointed Harsh as a Production Manager who decided the exact manner in which the production activities are to be carried out. Harsh also prepared a statement showing the requirement of workers in the factory throughout the year. Mayank informed Harsh about his sales target for different products, area wise for the forthcoming quarter. While working on the production table a penalty of Rs. 150 per day was announced for not wearing the helmet, gloves and apron by the workers. Quoting lines from the above para identify and explain the different types of plans discussed.

26. Voltage fluctuations have been common and quite high in India. They harm our electrical appliances like televisions, refrigerators and air conditioners, often leaving them in a permanently damaged condition. N-Guard Company decided to manufacture stabilizers for North India where the voltage fluctuation ranges from 220 V to 230 V. Once the demand for North India was taken care of, they decided to launch stabilizers of varying voltages from 90 V - 260 V for meeting the requirements of voltage fluctuations in other regions of India also. Three engineers were appointed for South, West and East regions of India, as the voltage was different in all the three regions. Though all the engineers were appointed to manufacture stabilizers but the product differed from region to region. a. Identify the organisational structure of N-Guard Company. b. State any two advantages and two limitations of the structure identified in the above para.

27. Explain by giving any three reasons why decentralisation is important in an organisation. OR It refers to systematic effort to delegate all authority to the lowest level except that which can be exercised at central points. Name it and explain its two importance.

28. Nishant the director of a garment company, is planning to manufacture bags for the Utilisation of waste material from one of his garments unit. He has decided that his manufacturing unit will set-up in a rural area of Orissa where people have very few job-opportunities to men and women. For this he wants Four different heads for Sales, Accounts, Purchase and Production. He gives an advertisement and shortlists ten candidates per cost after conducting different selection-tests. 1. Identify and state the next three steps for choosing the best candidate out of the candidates short-listed. 2. Also identify two values which Nishant wants to communicate to the society by setting up this manufacturing unit.

29. Which function of management helps in obtaining the right people and putting them on right jobs? Explain any five points of importance of this function.

30. Nandrachal Networks and Technologies Ltd. is a leader in technology innovation in U.S.A. creating products and solutions for a connected world. It has a large Research and Development team which invented the first smart watch W-I, which besides showing the time would also monitor few health parameters like heart beat, blood pressure, etc. While in search of markets abroad, the company found that in India, the reform process was underway with the aim of accelerating the pace of economic growth. The company decided to take advantage of the fact that licensing requirements had been abolished. The company was also aware that there had been increased level of interaction and interdependence among the various nations of the world and India could be made a base for its international trade. It set up its office in Gujarat with a view to capture the Indian market. In a short span of time, the company emerged as a market leader. Success of the company attracted many other players to enter the market. Competition resulted in reduction in prices, thereby benefitting the customers. i. In the above paragraph, two major concepts related to government policy have been discussed. Identify and explain those concepts. ii. Also, explain briefly any three impacts of those concepts on Indian business and industry.

**OTHERS (MCQ)**

**Choose The Right Answer From The Given Options. [1 Mark Each]**

1. In order to achieve organizational goals, _______ objectives should be integrated with organizational goals, as only satisfied employees will help in achieving organizational goals.
(A) organizational.
(B) social.
(C) personal.
(D) None of these.
2. Which of the following is not an essential organisational objective of management?
(A) Survival.
(B) Eco-friendly production.
(C) Growth.
(D) Profit.
3. Policy formulation is the function of:
(A) Top level managers
(B) Middle level managers
(C) Operational management
(D) All of the above.
4. Which of the following statements is related to division of work?
(A) Resources should be divided equally among departments.
(B) Work should be divided into smaller tasks.
(C) Subordinates should be divided among superiors.
(D) Departments should be divided into sub sections.
5. Management principles are ______ whereas values are ethical.
(A) technical.
(B) common.
(C) organized.
(D) Both (A) and (B).
6. The importance of business environment is:
(A) Identifying first mover advantage.
(B) Improving in performances.
(C) Coping with rapid changes.
(D) All of these.
7. The components of social environment is/ are:
(A) Expectations from workforce.
(B) Educational system and literacy rates.
(C) Birth and death rates.
(D) All of the above.
8. Which of the following option correctly describes the difference between specific and general forces of business environment?
(A) Specific forces affect the individual enterprise directly, whereas general forces have indirect impact on all business enterprises.
(B) General forces have direct impact on individual enterprise, whereas specific forces have indirect impact on business enterprise.
(C) Specific forces does not affect an enterprise at all, whereas general forces affects directly on all business enterprises.
(D) None of the above.
9. A comprehensive plan for accomplishing an organisations' objectives is known as:
(A) Policy.
(B) Objective.

(C) Method.
(D) Strategy.
10. The last step in the process of planning is:
(A) Setting objectives.
(B) Developing premises.
(C) Implementing the plan.
(D) Follow up action.
11. Name the most critical step in the process of planning:
(A) Implementing the plan.
(B) Developing the plan.
(C) Selecting the best possible course of action.
(D) None of the above.
12. The organisation process starts with.
a. Assignment of duties.
b. Establishing reporting relationships.
c. Identification and division of work.
d. Departmentalization.
13. For the purpose of recruiting employees, M/s X Ltd placed a T.V. commercial on a leading channel. This is an example of recruitment through.
a. Advertisement on electronic media.
b. Advertisement on print media.
c. Advertisement on web.
d. None of the above.
14. Placing right person at right job is known as:
a. Selection.
b. Placement.
c. Training.
d. Staffing.
15. Training is provided to employees on the actual machines, but away from actual work floor is known as vestibule training. It is provided where the employees are supposed to work on:
a. Sophisticated machinery.
b. Clients.
c. Outdated technology.
d. None of the above.
16. Which of the following is not a function of labelling?
a. Facilitates the use of product.
b. Product promotion.
c. Grading of product.
d. Product identification.
17. Which of the following is not an element of marketing mix?
a. Product.
b. Price.
c. Consumer Protection.
d. Place.
18. Which of the following statement is incorrect?
a. Marketing and selling are two different terms.
b. Marketing is a social process.
c. A consumer purchases a product only if it is perceived to give greater benefit or value for money.
d. Marketing activities start with the development of a product.
19. Marketing plays a very important role in the economy by:
a. Raising living standard of the people.
b. Ensuring smooth flow of goods through efficient distribution system.
c. Accelerating economic activity.
d. All of the above.
20. Samsung is a leading manufacturer of electronic goods across the globe. It is planning to introduce a high end smart TV in the Asian markets and is anticipating moderate demand for it. Based on these assumptions, it fixed the price of TV @ $ 1,500 per TV. Which of the following factors affected the price of the TV?
a. Utility and demand.
b. Product cost.
c. Extent of competition in the market.
d. None of the above.

| 4. | **ECONOMICS** |
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**Macro Economics:**

**1.** An economy initially consists only of households and firms. Later, the government introduces taxes and starts welfare expenditure. Simultaneously, households increase savings while firms borrow more for investment.
Analyse the impact of these changes on the circular flow of income. Under what condition will national income remain unchanged despite higher savings?

**2.** A country's Nominal GDP increased by 12% during the year while Real GDP increased only by 5%.
Analyse the possible reasons for this difference. Can this economy necessarily be considered better off? Give suitable justification.

**3.** A country experiences the following during a year:

- High depreciation due to technological obsolescence
- Increase in Net Factor Income from Abroad
- Increase in indirect taxes

Which national income aggregates will be directly affected? Explain the direction of change with reasons.

**4.** A software company purchases computers worth ₹50 lakh. During the year, it also pays salaries, rent, interest and earns profit.
Explain why adding both expenditure on computers and factor incomes while estimating GDP may lead to incorrect estimation. Suggest the appropriate method.

**5.** An economy records:

- GDP at Market Price increases by ₹400 crore
- Depreciation rises by ₹60 crore
- Net Factor Income from Abroad falls by ₹20 crore
- Net Indirect Taxes increase by ₹40 crore

Without calculating exact values, analyse the impact on Net National Product at Factor Cost (NNPFC).

**6.** A severe cyberattack temporarily disrupts digital payment systems across the country.
Discuss how each function of money is affected. Which function suffers the maximum disruption? Justify your answer.

**7.** Commercial banks have excess reserves, yet lending remains stagnant.
Analyse why increasing the Repo Rate may not significantly affect credit creation in such a situation.

**8.** The Reserve Bank of India wants to control inflation but simultaneously encourage investment in infrastructure.
Evaluate the conflict involved in monetary policy. Suggest an appropriate combination of policy measures.

**9.** Suppose people suddenly decide to hold more currency with themselves instead of depositing money in banks.
Analyse how this behaviour affects:

- Credit creation
- Money multiplier
- Money supply

Explain with suitable reasons.

**10.** During an economic slowdown, exports fall sharply while private investment remains constant.
The government increases expenditure by exactly the same amount as the fall in exports.
Will Aggregate Demand necessarily remain unchanged? Explain.

**11.** Investment increases continuously over several quarters but equilibrium income rises only marginally.
Analyse the possible reasons using Keynesian theory.

**12.** The Marginal Propensity to Consume is 0.9 in Economy A and 0.5 in Economy B. A government spending increase of ₹500 crore is introduced in both economies. Without numerical calculation, compare the impact on equilibrium income and justify your answer.

**13.** Inflation persists despite repeated increases in the Repo Rate.
Critically analyse why monetary policy alone may fail to reduce excess demand.

**14.** An economy is facing unemployment despite low interest rates and high bank liquidity.
Suggest why aggregate demand is still deficient. Recommend suitable fiscal measures.

**15.**A developing economy experiences:

- Rising GDP
- Rising unemployment
- Stable inflation
- Increasing income inequality

Using concepts of National Income and Macroeconomics, explain why GDP alone is not an adequate indicator of economic welfare.

**16.** During a recession:

- Households reduce consumption.
- Firms reduce investment.

- Banks become risk-averse.
- The government increases capital expenditure.

Trace the sequence of effects on Aggregate Demand, Employment and National Income.

**17.** Suppose all individuals in an economy decide to save more because they fear future uncertainty.
Explain how this decision may unintentionally reduce total national income. Name the economic paradox involved.

**18.** The Reserve Bank of India reduces the Cash Reserve Ratio (CRR), but commercial banks do not increase lending.
Explain any four possible reasons for this outcome.

**19.** An economy has:

- High indirect taxes
- High subsidies
- Large depreciation
- Positive Net Factor Income from Abroad

Arrange the following in ascending order and justify your answer:

- GDP at Market Price
- GDP at Factor Cost
- NDP at Factor Cost
- NNP at Factor Cost

**20.** A country experiences rapid economic growth due to increased government infrastructure spending. Commercial banks expand credit significantly. Household consumption also rises because of optimistic expectations. However, imports increase sharply, creating a trade deficit. Soon after, inflation begins to rise.
Answer the following:

1. Identify the components of Aggregate Demand responsible for the increase in National Income.
2. Explain how the multiplier process operates in this situation.
3. Which monetary policy measures should the Central Bank adopt to control inflation?
4. Would reducing government expenditure immediately be advisable? Give reasons.

**Indian Economics:**

**21.** At the time of Independence, India had abundant natural resources but faced widespread poverty, low industrial development, stagnant agriculture, and poor infrastructure. The economy was largely dependent on agriculture, while industries were underdeveloped due to colonial policies.
Answer the following:

1. Explain how British colonial policies led to the underdevelopment of Indian industries.
2. Why did India remain economically backward despite being rich in resources?
3. Suggest one policy that Independent India adopted to overcome these challenges.

**22.** The Second Five-Year Plan emphasized the development of heavy and capital goods industries instead of consumer goods industries.
Critically evaluate this strategy. Do you think this approach was suitable for a newly independent country? Give arguments in support of your answer.

**23.** The Green Revolution successfully increased India's food grain production, yet many economists argue that it did not ensure equitable agricultural development.
Analyse the reasons behind this statement and suggest two measures that could have made the Green Revolution more inclusive.

**24.** After Independence, the Government of India established several Public Sector Enterprises (PSEs) to promote industrialization and reduce regional imbalances. Over time, many PSEs became inefficient and incurred heavy losses.
Answer the following:

1. Why was the public sector given a dominant role after Independence?
2. Mention two achievements and two limitations of Public Sector Enterprises.
3. How did these limitations contribute to the need for economic reforms in 1991?

**25.** India adopted an Import Substitution policy during the planning period to promote domestic industries.
Evaluate the long-term advantages and disadvantages of this strategy. If India had followed an export-oriented strategy from the beginning, how might its economic development have differed?

**26.** In 1991, India faced a severe Balance of Payments crisis. To stabilize the economy, the government introduced Liberalisation, Privatisation and Globalisation (LPG) reforms.
Answer the following:

1. Explain why economic reforms became unavoidable in 1991.
2. How did Liberalisation and Privatisation help revive the Indian economy?
3. State one criticism of each reform.

**27.** A developing country plans to remove all trade barriers and allow unrestricted foreign investment.
Critically examine the possible economic benefits and risks of such a decision. Support your answer with suitable examples from India's post-1991 experience.

**28.** India's GDP has grown significantly after the 1991 reforms. However, unemployment, regional disparities

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| | and income inequality continue to exist.<br>"High economic growth does not always guarantee inclusive development."<br>Do you agree with this statement? Justify your answer with economic arguments.<br>**29.** Compare the Indian economy during the following two periods:<br>• **1950–1990 (Planned Economy)**<br>• **Post-1991 (LPG Reforms)**<br>Compare them on the basis of:<br>• Role of Government<br>• Private Sector<br>• Foreign Investment<br>• International Trade<br>• Industrial Development<br>Conclude which model is more suitable for India's future growth and justify your answer.<br><br>**30.** A developing country is facing low industrial productivity, high unemployment, rising fiscal deficit and increasing dependence on imports. The government is considering reforms similar to those introduced in India in 1991.<br>Answer the following:<br>1. Which components of the LPG reforms would you recommend and why?<br>2. Explain how these reforms can improve industrial growth and employment.<br>3. Discuss one possible negative impact of these reforms.<br>4. Suggest two measures to ensure that economic reforms lead to sustainable and inclusive development. |
| **5.** | **INFORMATICS PRACTICES** |
| | **Python Questions**<br>1. Consider the following Python code snippet: import pandas as pd S1 = pd.Series([10, 20, 30], index=['a', 'b', 'c']) S2 = pd.Series([5, 2], index=['b', 'a']) S3 = S1 + S2 Evaluate the resulting values in the series S3.<br>2. Predict the output of the scalar multiplication operation S1 * 2 given the series S1 = pd.Series([10, 20, 30], index=['a', 'b', 'c']).<br>3. Consider the following Python code snippet: import pandas as pd obj1 = pd.Series(5, index=[10, 20, 30]) obj2 = pd.Series([5], index=[10, 20, 30]) What will be the value and behavior of obj1 versus obj2?<br>4. What will be the output of the following script? import pandas as pd vl = [4, 5] vs = pd.Series([10, 20]) result = vl * vs print(result)<br>5. Write a Python program snippet to read data from a CSV file named student where the separator character is '@', ensuring that old column names do not appear as data.<br>6. Complete the missing statements for Anish's script to plot a line chart of temperature fluctuations over four consecutive days (days = ['Day 1', 'Day 2', 'Day 3', 'Day 4'], temp = [32, 35, 28, 30]) where the line must be green with a square marker ('s').<br>7. Write independent Python statements to add a new employee row with index label 'E01', named 'Rohan', with a Salary of 48000 and a Bonus of 4500 to a Pandas DataFrame df.<br>8. Write a Python statement to update the Salary of the employee at index label 'E01' to 55000 in the DataFrame df.<br>9. Write a statement to rename the column header 'EmpName' to 'Employee_Name' permanently within the same Pandas DataFrame structure.<br>10. Write a Python statement to remove the entire row belonging to the employee index label 'E02' from a DataFrame.<br>11. Display all records from a Pandas Series named P_Sales where the sales amount is strictly greater than 40.<br>12. The company decides to give a 10% incremental growth adjustment to the sales figures of all products in a Pandas Series named P_Sales. Write the vectorized arithmetic operation to achieve this.<br>13. Write a statement to change the existing index labels of a Series from ['P01', 'P02', 'P03'] to ['Prod_A', 'Prod_B', 'Prod_C'].<br>14. Write a statement using label-based slicing to display the elements from the modified index label 'Prod_A' up to 'Prod_B' (inclusive) in a Pandas Series.<br>15. Which function/method is used in Pandas to write a DataFrame back out to a CSV file (complementary to reading CSVs)?<br>**MySQL Questions**<br>1. Write an SQL query to increase the price of all items belonging to the 'Electronics' category by a flat 10% in an INVENTORY table.<br>2. Write an SQL query to display the total stock quantity available in the store grouped by each category, but only for categories where the total stock exceeds 50 items from the INVENTORY table.<br>3. Write an SQL statement to modify the structural definition of a DOCTORS table by adding a new column named Experience_Years that stores whole integer values.<br>4. Write an SQL statement to insert a new medical practitioner record into the DOCTORS table with ID 501, |

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| | Name 'Dr. Kapoor', Department 'Cardiology', and a Fee of 1200 leaving the experience field blank.<br>5. Write an SQL query to display the names and departments of all doctors from the DOCTORS table whose consultation fees range anywhere from 800 to 1500 inclusive.<br>6. Based on a STOCK table, write an SQL query to display the company-wise highest quantity available.<br>7. Based on a STOCK table, write an SQL query to display the year-wise lowest quantity available.<br>8. Based on a STOCK table containing a TYPE column, write an SQL query to display the total number of 'SW' (Software) and 'HW' (Hardware) type stocks.<br>9. Write an SQL query to display the last five characters from the string "VIDYALAYA".<br>10. Write an SQL query to display the UName and Type of all uniforms sorted in alphabetical order by their name from a UNIFORM table.<br>11. Write an SQL query to display the UCode and Price from the COST table for all items whose price is more than 500 and size is either 'L' or 'XL'.<br>12. Write an SQL query to display the UName, Size, and Price of all uniforms by joining the UNIFORM and COST tables using their common column.<br>13. Write an SQL query to display the Size along with the maximum price using MAX(Price) for each size group from the COST table.<br>14. Identify the Primary Key column for the UNIFORM table and state the relationship (Foreign Key) column connecting it to the COST table based on the schema.<br>15. Write an SQL query to display the names of all items from a table where the name starts with the letter 'M' using the LIKE operator. |
| **6.** | **PHYSICAL EDUCATION** |
| | **Easy Level – 10 Questions**<br>1. What is meant by a sports tournament?<br>2. Name any two types of tournaments.<br>3. What is a fixture?<br>4. What is meant by balanced diet?<br>5. Name any two nutrients required by a sportsperson.<br>6. What is obesity?<br>7. Name any two lifestyle diseases that can be prevented through Yoga.<br>8. What is meant by CWSN?<br>9. What is a sports injury?<br>10. Name any two common sports injuries.<br>**Medium Level – 10 Questions**<br>11. Explain the importance of proper planning in the management of a sports event.<br>12. Differentiate between **knock-out and league tournaments**.<br>13. Explain the importance of physical activity for the health and development of children.<br>14. Discuss the importance of regular physical activity for women and explain any two benefits.<br>15. Explain how Yoga can help in preventing **obesity, diabetes and hypertension**.<br>16. Explain the importance of inclusive Physical Education for Children with Special Needs (CWSN).<br>17. What modifications can be made in sports activities to facilitate the participation of CWSN?<br>18. Explain the importance of carbohydrates, proteins and fats in the diet of a sportsperson.<br>19. What are the immediate physiological effects of exercise on the cardiovascular and respiratory systems?<br>20. Explain any four common sports injuries and their basic preventive measures.<br>**Hard Level – 10 Questions**<br>21. **Case Study:** Your school is organising an inter-house basketball tournament with 8 teams. Explain the major steps you would follow to plan, organise and successfully conduct the event.<br>22. Analyse the advantages and disadvantages of **knock-out, league and combination tournaments**. Suggest which format would be most suitable when a large number of teams participate.<br>23. Discuss the physiological and psychological benefits of regular physical activity for women. Also explain the precautions that should be considered during different stages of life.<br>24. **“Participation in sports during childhood contributes to lifelong health.”** Critically analyse this statement with reference to physical, psychological and social development.<br>25. A student is overweight, stressed and physically inactive. Design a suitable **Yoga-based programme** to help prevent lifestyle diseases and explain the expected benefits.<br>26. Analyse the role of inclusive Physical Education in the physical, psychological and social development of CWSN. Suggest practical strategies for making a school sports programme more inclusive.<br>27. A young athlete frequently feels tired during training and performs poorly despite regular practice. Analyse |

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| | how an **imbalanced diet, dehydration and improper nutrient intake** could affect performance. Suggest appropriate nutritional strategies.<br>28. Explain how the body responds physiologically to strenuous exercise. Discuss the role of the **cardiovascular, respiratory and muscular systems** in maintaining sports performance.<br>29. **Case Study:** During a football match, a player suffers an ankle injury. Explain the immediate management of the injury, precautions to prevent further damage and measures that can help reduce the risk of similar injuries in the future.<br>30. **Integrated Question:** A school is organising a sports camp for children, including CWSN, with Yoga, physical training and competitive events. Prepare a comprehensive plan covering **event management, nutrition, Yoga, inclusion, physiological preparation and injury prevention.** |
| **7.** | **APPLIED MATHS** |
| | 1. The sum of three numbers is 6. If we multiply third number by 3 and add second number to it, we get 11. By adding first and third numbers, we get double of the second number. Represent it algebraically and find the numbers using matrix method.<br>2. If A= $\begin{bmatrix}1 & 1 & 1\\1 & 2 & 4\\1 & 3 & 9\end{bmatrix}$,$A^2+2A+I$, also find $A^{-1}$<br>3. Verify A (adj A) = (adj A) A = \|A\| I<br>(I) $\begin{bmatrix}2 & 3\\-4 & -6\end{bmatrix}$ (II) $\begin{bmatrix}1 & -1 & 2\\3 & 0 & -2\\1 & 0 & 3\end{bmatrix}$<br>4. Verify that $A^3 - 6A^2 + 9A - 4I = O$ and hence find $A^{-1}$, If A = $\begin{bmatrix}2 & -1 & 1\\-1 & 2 & -1\\1 & -1 & 2\end{bmatrix}$<br>5. Examine the consistency of the system of equations 1. $x + 2y = 2$ ,$2x + 3y = 3$<br>6. Solve the following LPP graphically: Maximise Z = 2x + 3y, subject to $x + y \le 4$, $x \ge 0$, $y \ge 7$.The corner points of the feasible region determined by the system of linear constraints are (0, 10), (5, 5), (15, 15), (0, 20).Let Z = px + qy, where p, q > 0. Condition on p and q so that the maximum of Z occurs at both the points (15, 15) and (0, 20) is<br>(A) p = q (B) p = 2q (C) q = 2p (D) q = 3p<br>7. Solve the following linear programming problem graphically: Minimise Z = 200 x + 500 y subject to the constraints: $x + 2y \ge 10$,$3x + 4y \le 24$ ,$x \ge 0$, $y \ge 0$<br>8. A manufacturing company makes two types of television sets; one is black and white and the other is colour. The company has resources to make at most 300 sets a week. It takes Rs 1800 to make a black and white set and Rs 2700 to make a coloured set. The company can spend not more than Rs 648000 a week to make television sets. If it makes a profit of Rs 510 per black and white set and Rs 675 per coloured set, how many sets of each type should be produced so that the company has a maximum profit? Formulate this problem as a LPP given that the objective is to maximise the profit.<br>9. For the given curve: $y = 5x - 2x^3$, when x increases at the rate of 2 units/sec, then how fast is the slope of curve changes when x = 3?<br>10. A circular disc of radius 3 cm is being heated. Due to expansion, its radius increases at a rate of 0.05 cm per second. Find the rate at which its area is increasing if the radius is 3.2 cm.<br>11. Calculate two positive numbers whose sum is 15 and the sum of whose squares is minimum.<br>12. Show that the function f(x) = log x/x has maximum at x=e.<br>13. Determine all the points of local maxima and local minima of the following function: $f(x)=x^4 - 8x^3 - (45/2)x^2 + 105$.<br>14. Find the remainder when $2^{301}$ is divided by 5<br>15. If 100≡ $x(mod\ 7)$,then the least positive value of x is.<br>16. The least non-negative remainder when $3^{50}$ is divided by 7 is<br>17. Evalute (525-239) mod 11<br>18. Find addition modulo 9 if a and b are 4 and 12 respectively.<br>19. Find the last two digits of the product 4321 x 3215.<br>20. Two pipes A and B can fill a tank in 10 and 15 hours respectively. If both the pipes are opened together, then how much time will be taken to fill the tank completely?<br>21. A tank is 3/5 full. If 28 litres of water is added to the tank, it becomes 5/6 full. The capacity of the tank is<br>22. Two pipes can fill a tank in 30 min and 15 min respectively. When both pipe is open in how many the full tank will be filled?<br>23. A and B pipe of a tank fill in 6 hour, B and C pipe fill in 4 hour and C and A pipe fill in 3 hour. In how many minute pipe C alone fill the tank?<br>24. If downstream speed is 20km/hr and upstream speed is 10km/hr. Find the speed of stream? |

25. A boat goes certain distance in upstream in 6 hour and return back in 4 hour. If speed of stream is 4 km/hr find the distance?
26. Solve the inequality, $3x - 5 < x + 7$, when (i) x is a natural number (ii) x is a whole number (iii) x is an integer (iv) x is a real number
27. The cost and revenue functions of a product are given by $C(x) = 20x + 4000$ and $R(x) = 60x + 2000$, respectively, where x is the number of items produced and sold. How many items must be sold to realise some profit?

Solve the following system of inequalities :

$$\frac{x}{2x+1} \geq \frac{1}{4}, \frac{6x}{4x-1} < \frac{1}{2}$$

28.

29.Solve $4x + 3 \geq 2x + 17$, $3x - 5 < -2$.

30.

## 8. MARKETING

**2 Marks Each**
**Answer all questions.**

1. Define the term product in marketing. Mention any one important component of a product.
2. Differentiate between a consumer product and an industrial product on any two bases.
3. What is meant by product line? Give one suitable example.
4. State any two factors that influence the pricing decision of a firm.
5. What is penetration pricing? When is it generally used?
6. Distinguish between fixed price and negotiated price.
7. What is meant by a channel of distribution? Why is it important for a business?
8. State any two functions performed by intermediaries in the distribution process.
9. Differentiate between direct distribution and indirect distribution.
10. What is meant by physical distribution? Name any one activity included in it.

**3 Marks Each**
**Answer all questions.**

1. Explain any three characteristics of a good product from a marketing perspective.
2. A company is planning to introduce a new packaged fruit drink for teenagers. Explain any three product-related decisions that the company should consider.
3. Explain any three factors affecting the price of a product with suitable examples.
4. A new company wants to enter a highly competitive market with a low-priced product. Explain the penetration pricing strategy and state two advantages of using it.
5. Explain the difference between cost-oriented pricing and market-oriented pricing.
6. A manufacturer sells its products through wholesalers and retailers before they reach consumers. Explain any three advantages of using intermediaries.
7. Explain any three factors that influence the choice of a channel of distribution.
8. A manufacturer of expensive industrial machinery sells directly to large corporate customers. Explain why direct distribution may be suitable in this case.
9. Explain any three important functions of physical distribution.
10. A company notices that its product is not easily available in smaller towns despite having good demand there. Suggest any three measures related to place/distribution that the company can take.

**Marks Each**
**Answer all questions.**

1. A company is launching a premium smartwatch aimed at urban professionals. Explain four product decisions that the company should take to make the product successful in the market.
2. A manufacturer wants to introduce a new household cleaning product in a market where several established brands already exist. Explain four factors that should be considered while fixing its price.
3. A new smartphone brand enters the market with a significantly lower introductory price than competing brands.
   (a) Identify the pricing strategy being used.
   (b) Explain the strategy and discuss three advantages it may provide to the company.
4. A manufacturer of packaged food wants its products to be available in supermarkets, local grocery stores and online marketplaces across India. Explain four factors that should be considered while selecting an appropriate channel of distribution.
5. A furniture manufacturer sells customised office furniture directly to large companies but uses dealers for household furniture. Explain four reasons why the company may use different channels for these two markets.

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| | 6. Explain four functions performed by wholesalers in the distribution of goods from producers to retailers.<br>7. A company has developed a high-quality organic skincare product but its sales remain low because the product is available only in a few stores. Analyse the place/distribution problem and suggest four suitable measures to improve product availability.<br>8. A company reduces the price of an existing product to compete with a newly launched rival. Explain four factors the company should evaluate before reducing the price.<br>9. Explain the relationship between product, price and place as elements of the marketing mix. Illustrate your answer with a suitable example of a consumer product.<br>10. A company manufacturing sports shoes wants to expand from a few major cities to markets across the country. Suggest a suitable distribution strategy and explain four considerations the company should keep in mind while implementing it. |