## Question 1:

Yon are the Secretary of the English Literary Association of Tagore Memorial School, Patna. Write out a notice for notice-board, inviting names of those who would like to participate in the proposed inter-house debate, oratorio! and elocution contest.

## Question 2:

Hotel Lake View. Udaipur, needs young & smart lady receptionists. Write an advertisement to be published in the 'Situation Vacant' column of a local newspaper.

**Question: Read the following passage carefully and answer the questions that follow:**

1. How does television affect our lives? It can be very helpful to people who carefully choose the shows that they watch Television can increase our knowledge of the outside world; there are high quality programmes that help us understand many fields of study, scienace, medicine, the arts and so on. Moreover, television benefits very old people who can't often leave the house, as well as patients in hospital. It also offers non-native speakers the advantage of daily informal language practice. They can increase their vocabulary and practice listening.

2. On the other hand, there are several serious disadvantages to television. Of course, it provides us with a pleasant way to relax and spend our free time, but in some countries, people watch the 'boob-tube' for an average of six hours or more a day. Many children stare at a television screen for more hours each day than they do anything else, including studying and sleeping. It's clear that the tube has a powerful influence on their lives and that its influence is often negative.

3. Recent studies show that after only thirty seconds of watching television, a person's brain 'relaxes' the same way that it does just before the person falls asleep. Another effect of television on the human brain is that it seems to cause poor concentration. Children who view a lot of television can often concentrate on a subject for only fifteen to twenty minutes. They can pay attention only for the amount of time between commercials.

4. Another disadvantage is that television often causes people to become dissatisfied with their own lives. Real life does not seem as exciting to these people as the lives of actors on the screen To many people television becomes more real than reality and their own lives … boring. Also many people get upset or depressed when they can't solve problems in real life as quickly as television actors seem to.

5. Before a child is fourteen years old, he or she views eleven thousand murders on the tube. He or she begins to believe that there is nothing strange about fights, killings and other kinds of violence. Many studies show that people become more violent after certain. Programmes they may even do the things that they saw in a violent show.

**Ques :** Make notes on the above passage using proper abbreviations (04) and suggest a suitable title.

**Ans.** (a) Title : **The Impact of Television**

Question 4.

Write an article titled "Joint Family – A Boon to the Growing Child", to be published in your school magazine in 150–200 words. You are Shashi/Shashibala.

Question 6.

What was weighing on Andrew's mind as he waited with the patient?

# Question 7.

What does the father wish for?

Question 8.

What is the poet trying to convey when he says that childhood is hidden in an infant's face?

Question 9.

What was the effect of the victory of the Peshwas on the East India Company?

Question 10.

What do Doris and Cyril feel about Mrs Pearson's changed behaviour?

Answer:

Doris and Cyril discuss that there is something wrong with their mother as she is not behaving in character. They discuss how Mrs Pearson behaved oddly with each of them. They try to fathom if she had gone crazy or had a concussion.

## Shri Harkrishan Public School
## XI- Economics
## Session(2022-2023)

Time :- 3 hours                                                                                    MM.50

**GENERAL INSTRUCTIONS :-**

1. **This paper is divided into 2 Sections**
   **Section A-(Micro Economics)**
   **Section-B (Statics)**
2. **Section A contains  4 questions of 1 mark each**
   **Section A contains  2 questions of 3 mark each**
   **Section A contains  1 question of 4 mark each**
   **Section A Contains 1 question of 6 mark each**
3. **Section B contains 6 questions of  1 mark each**
   **Section B contains 2 questions of  3 mark each**
   **Section B contains 3 questions of  4 mark each**
   **Section B contains 1 questions of  6 mark each**

### Section –A (Micro Economics)

1) Identify  the correct mathematical  expression :-                                            1
   a) TC=TFC-TUC
   b) TUC = TFC-TC
   c)TFC=TC-TVC
   d) TC=TUC-TFC

2) Can MR be zero or  negative ?

3) Producer's equilibrium is a situation of 'revenue maximization'. (True /False)              1

4) Shut down point  means shutting down the firm. Do  you agree?                               1

5) Complete the following table :-                                                             3

| Output (Units) | Average Cost (₹) | Marginal Cost (₹) |
|----------------|------------------|-------------------|
| 1              | 12               | -                 |
| 2              | 10               | -                 |
| 3              | -                | 10                |
| 4              | 10.5             | -                 |
| 5              | 11               | -                 |
| 6              | -                | 17                |

6) Explain the relationship between TD and MR.                                                 3

7) What is meant by diminishing  returns to a factor ?                                         4

8) Define producer's  equilibrium .Explain the conditions of producer's equilibrium  with
   the help of a proper schedule and  figure.                                                  6

### Section-B (Statistics)

9) A teacher of a school wants to represent the marks obtained by a student in 5 subject. Suggest
   him a simple presentation tool to present the marks of the students.
   (a) Bar Diagrams                                          b) Pie Chart
   c) Histogram                                              d) Time series graph

10) What is an Ogive  ?                                                                        1

11) In _____ quadrant, value of  X will be negative but value of  Y will be positive.  1

12) Read the following Assertion (A) and Reason (R) and choose the correct alternative:                           1
Assertion (A): The Class Interval needs to be continuous while drawing a Histogram.

Reason (R): Histogram is a rectangular diagram using frequency distribution which are joined to one another .
Alternative:
(A) Both Assertion (A) and Reason (R) are true, and Reason (R) is the correct explanation of Assertion (
(B) Both Assertion (A) and Reason (R) are true, but Reason (R) is not the correct explanation of Assertion
(C) Assertion (A) is true, but Reason (R) is false.
(D) Assertion (A) is false, but Reason (R) is true.

13) Read the following Assertion (A) and Reason (R) and choose the correct alternative.                           1

Assertion (A) : X-axis is also called abscissa.
Reason (R)  : Y-axis is called ordinate.
Alternatives:
(A) Both Assertion (A) and Reason (R) are true, and Reason (R) is the correct explanation  of Assertion (A).
(B) Both Assertion (A) and Reason (R) are true, and Reason (R) is not the correct explanation of Assertion (A).
(C) Assertion (A) is true, but Reason (R) is false.
(D) Assertion (A) is false, but Reason (R) is true.

14) Identify the correctly matched examples from Column I to that of Column II.                           1

| Column I | | Column II | |
| --- | --- | --- | --- |
| A. | Drawing of one bar | 1. | Ogive |
| B. | Drawing of two bars | 2. | Table |
| C. | Drawing of a segmented circle | 3. | Pie Chart |
| D. | Drawing of lines | 4. | Histogram |

(A) A-1                           (B) B-2

(C) C-3                           (D) D-4

OR

Identify the correct sequence of alternatives given in Column II to that of Column I:

| Column I | | Column II | |
| --- | --- | --- | --- |
| A. | Graphic presentation | 1. | More than frequency curve |
| B. | Negative Slope | 2. | Total angle at the Centre of a pie chart |
| C. | Time Series graph | 3. | Mathematical graphs |
| D. | $360^0$ | 4. | Histogram |

(A) 3,1,4,2                           (B) 4,2,1,3

(C) 2,1,3,4                           (D) 1,3,4,2

15) Construct a pie diagram                                                                    3

| Items | Percentage Expenditure |
|-------|------------------------|
| Labour | 25 |
| Bricks | 15 |
| Cement | 20 |
| Steel | 15 |
| Timber | 10 |
| Supervision | 15 |

16) What are different kinds of tables?                                                        3

17) Draw a frequency polygon of the following distribution of the students obtaining marks in economics.                                                                              4

| Marks | Number of Students |
|-------|--------------------|
| 10-20 | 5 |
| 20-30 | 12 |
| 30-40 | 15 |
| 40-50 | 22 |
| 50-60 | 14 |
| 60-70 | 4 |

18) Calculate the coefficient of correlation of the following by Karl Pearson's Method of correlation.                                                                              4

| Price (₹) | Supply (kg) |
|-----------|-------------|
| 4 | 10 |
| 6 | 15 |
| 8 | 20 |
| 15 | 25 |
| 20 | 30 |

19) Construct Index Number by Fisher's method :- 4

| Commodities | Base year | | Current year | |
|---|---|---|---|---|
| | Price | Quantity | Price | Quantity |
| A | 5 | 25 | 6 | 30 |
| B | 10 | 5 | 15 | 6 |
| C | 2 | 15 | 3 | 20 |
| D | 3 | 12 | 5 | 15 |

20) Calculate Rank Correlation by Spearman's Method :- 6

| X | Y |
|---|---|
| 40 | 80 |
| 50 | 120 |
| 60 | 160 |
| 60 | 170 |
| 80 | 130 |
| 50 | 200 |
| 70 | 210 |
| 60 | 130 |

# Economics Assignment [Class-11]

1. If the class marks in a group frequency distribution of weights (in kgs) of a group of students are 75, 84, 93, 102, 111, 120, 129. Find out:-

(i) width of class of the class interval.

(ii) The class limits assuming that weights are measured to the nearest kgs.

(iii) The class boundaries.

2. Calculate Karl Pearson's coefficient of correlation:-

| X | Y |
|---|---|
| 78 | 125 |
| 89 | 137 |
| 97 | 156 |
| 69 | 112 |
| 59 | 107 |
| 79 | 136 |
| 68 | 123 |
| 61 | 108 |

3. Draw a PPC showing the following situations:-

(i) Full employment of resources

(ii) Underemployment of resources

(iii) Growth of resources

4. Price elasticity of demand for goods is (-)1. When its price per unit falls by one rupee, its demand rises from 16 to 18 units. Calculate price before change.

5. Complete the following table:-

| Output (units) | AFC (₹) | AC (₹) | AVC (₹) | MC (₹) |
|---|---|---|---|---|
| 1 | — | 140 | — | 50 |
| 2 | — | — | 45 | — |
| 3 | — | — | — | 45 |
| 4 | 22.5 | — | 48 | — |
| 5 | 18 | — | 52 | — |

6. A and B are substitute goods. Explain the effect of rise in price of A on the demand for B.

7. Explain the law of variable proportions with the help of a numerical example.

8. The price of a commodity is ₹ 10 per unit and total revenue from it is ₹ 1,000. Its price elasticity of supply is 0.8. Its price falls by 10%. Calculate total revenue at the reduced price.

9. Calculate Index Number :—

| Commodity | 2001 | | 2011 | |
|---|---|---|---|---|
| | Price | Quantity | Price | Quantity |
| A | 10 | 30 | 12 | 35 |
| B | 9 | 10 | 11 | 15 |
| C | 8 | 15 | 10 | 20 |
| D | 6 | 20 | 7 | 25 |

. Identify the equilibrium level of output using 'marginal cost and marginal revenue' approach. Give reasons for your answer—

| Price (₹) | Output (units) | Total cost (₹) | Marginal Cost (₹) |
|---|---|---|---|
| 10 | 1 | 10 | 10 |
| 10 | 2 | 19 | 9 |
| 10 | 3 | 26 | 7 |
| 10 | 4 | 36 | 10 |
| 10 | 5 | 48 | 12 |

11. Draw a histogram and frequency polygon—

| Marks | Number of students |
|---|---|
| 0-5 | 3 |
| 5-10 | 7 |
| 10-15 | 13 |
| 15-20 | 25 |
| 20-25 | 40 |
| 25-30 | 14 |
| 30-35 | 10 |
| 35-40 | 7 |
| 40-45 | 4 |
| 45-50 | 2 |

Find mean by step deviation method:-

| Capital | less than 5 | less than 10 | less than 15 | less than 20 | less than 25 | less than 30 |
|---|---|---|---|---|---|---|
| Number of companies | 20 | 27 | 29 | 38 | 48 | 53 |

13. Explains the different problems in an economy with the help of suitable examples.

14. Explain the various factors affecting price elasticity of demand and price elasticity of supply.

15. Explain the relationships between:-

(i) TR and MR

(ii) AC and MC

Class – XI          Subject – Physical Education          Assignment – 1

1. Write any four functions of IOC?                                    2
2. Write a definition of yoga?                                         2
3. Create a flowchart of career option in physical education?          3
4. Write a short introduction on fit India program?                    3
5. What is the meaning of physical fitness and its importance?         5
6. What do you mean by yogik kriyas explain anyone in detail?          5

Class – XI          Subject – Physical Education          Assignment – 2

1. Enlist career option in communication media?                                    2
2. Write the meaning of health?                                                    2
3. What is the role of physical education teacher for students with the special needs?    3
4. Explain the word ashtanga yoga?                                                 3
5. What is the meaning of Health and write a component of health?                  5
6. Describe the elements of a strong yoga?                                         5

## +1 Fine Arts
### Assignment I — 20 Marks

Q1. What does the word 'Prehistoric' represent:

Q2. Why is Indus Valley Civilization also known as Bronze Age Civilization?

Q3. Why is Ajanta period known as the "Golden period" of Indian Art?

Q.4. Write a short note on Dravida temples in South India

Q5 :- Analyse the painting of 'Padampani' with a special emphasis on 'Bhava' depicted in it.

Q.1 - Write a short note on the Ashokan pillars.

### Practical work

- Complete your practical file

Total 15 sheets
- 5 Composition
- 5 landscapes
- 5 still life                 Size - A3

+1 Fine Arts

Assignment II

20 Marks

Q. Give difference between 'Hinyana' and Mahayana'.

Q. Name the four main categories of Indo-Islamic architecture.

Q. why is the Pre-Historic period also known as stone age?

Q. what is the difference between 'Frescoes' and Murals'?

Q:- which are the two stories behind the stone relief sculpture 'Descent of Ganga' Explain.

Q:- Write a short note on the technique of Bronze Casting in the Indus Valley civilization.

practical work

- Complete your pracitical file

Total 15 sheets
- 5 landscapes
- 5 compositions
- 5 still site          Size - A3

22

# hindustani music (034)
This is the subtitle of PDF, Use long text here.

December - 2022      Sub - Music (034)

## CLASS- +1
## Assignment

1) तीनताल की मात्राएँ :-

2) आश्रय राग किसे कहते है?

3) चल स्वरों के नाम बतायें।

4) सात स्वरों का समूह क्या कहलाता है?

5) राग के राजा रुपी स्वरों को क्या कहते है?

6) एकताल में खाली किस - 2 मात्रा पर होती है?

7) भरत कृत ग्रंथ का नाम क्या है?

8) राग बिहाग का थाट क्या है?

9) मंद्र सप्तक का चिन्ह?

10) 'थाट' का दूसरा नाम क्या है?

11) राग भैरवी का पूर्ण परिचय दें।

12) एकताल की एकगुण, दुगुण, चौगुण लिखें।

13) प्रचलित 10 थाटों के नाम लिखें।

14) ख्याल के कितने प्रकार है?

15) 'कलावंत' किसे कहते है?

16) नाद की परिभाषा दें।

17) नाद के कितने लक्षण हैं, नाम लिखें।

18) कोमल स्वर को परिभाषित करें।

19) ध्रुपद गायन शैली का वर्णन करें।

20) विष्णु नारायण भातखण्डे जी के जीवन पर प्रकाश डालें।

SRI Guru HarKrishan Public School

Class-+1.    Subject - Business studies.    M.Marks-50.

Sec-A. This section contains questions each carrying 1mark.

1. There is no minimum transaction value in

a) NEFT      b)RTGS.      c) Both (a) and (b).      d) None of the above

2. Ethics are

a) Same as Law.   b) Narrower than Law.  c) Broader than Law.  d) None of these

3. The most dependable source of fund is

a) Equity share.    b) Preference share.    c) Public Deposits.    d) Retained earnings

4. Start up India Scheme was announced on:

a) 26th Jan 2015.  b) 15th Aug 2015.      c) 8th Nov 2016.      d) None of the above

5. GST is not charged on

a) Export.      b) Import          c) Interstate transfer of goods.  d) none of the above

6. Bills of exchange is an instrument of

a) ICD.            b) Trade Credit.        c) Loan.            d) None of the above

7. To protect a process, method or innovation one gets

a) Copyright.      b) Patent.            c) Trade mark.        d) None of the above

8. Who is the Chairperson of GST councillors?

a) Prime Minister  b) President.          c) Finance Minister.    d) None of the above

9. The contribution, or investment or taking loan, order from more than one person is called

a) Venture Capital.  b) Loan from NBFC.   c) Crowd Funding.    d) none of the above

10. 'Monday market' is an example of which type of Itinerants?

a) Hawkers and Pedlars.  b) Periodic market traders.    c) Street traders.  d) Cheap Jacks

Sec-B . This section contains questions each carrying 3marks.

1. ABC Ltd. is planning to expand their business and need money. The finance manager reported that company is not in a position to bear extra burden of paying interest and equity shareholders insisted not to issue more shares as there is risk of losing control on issue of new shares in the market.

a) Suggest a source of owner's fund suitable in above case.

b) State any two characteristics of this source.

2. Birju is a vegetable seller who sells all kinds of vegetables on his hand cart every morning and moves from one place to another during the day to sell his stock at the doorstep of the customers.

a) Birju will be classified as which type of retailer.

b) state any two feature of that retailer

3. After completing MBBS and M.D Dr.Megha wishes to start her own nursing Home in a small village of Orissa. She is facing lot of problems in getting land,licence etc. In the above context suggest her what incentives are available to her by government of India.

4. A company took fire insurance policy for Rs.10 lakh. After three months, due to fire, insured suffered a loss of Rs.4 lakh. How much money will company get as compensation and why?.

Sec-C . This section contains questions each carrying 4marks.(Attempt any four questions).

1. Identify the source of finance highlighted in the following cases.

a) This source involves ploughing back of profits

b) Their holders enjoy right to vote and control the company.

c) It facilitates the purchase of goods and services without making immediate payment.

d) This source put a permanent obligation on the company to pay interest every year irrespective of profits.

2. PQR Ltd. is a well known company dealing with all kinds of organic products. The company sells it's products through a chain of outlets located in well-populated areas, which is in the vicinity of residential areas for the convenience of customers across the country. The company sells its products at uniform price at all it's outlets and follow same interior and exterior look of the outlets.

a) Identify the type of retail outlet being discussed in the above lines.

b) Explain any three features of the outlet.

3. What do you mean by small business? Explain any three features of it.

4. Explain any four elements of Business Ethics.

5. Answer the following:

a) Which service provides protection from risk?

b) Who can get an overdraft from the Bank?

c) Which institute is called a Debtor as well as Creditor?

d) To which insurance Principle of indemnity is not applicable?

Sec-D. This section contains questions each carrying 6marks.(Attempt any two questions).

1. Sahil owns a coaching centre in Delhi, he has often observed that students buy eatables from street vendors before and after class. For the benefit of students and to provide them hygienical food, he recently installed an automated machine at his coaching centre, which dispenses various kinds of food items on inserting a coin.

a) In the Para, they are discussing about what machine?

b) Explain the concept of Machine

c) State any three features of the machine

2. How do the small-scale industries contribute to the socio-economic development of India?

3. State whether the following statements are true or false

a) A debenture is a long-term source of permanent capital of the company.

b) Equity share capital may instead be called as the risk capital of the company.

c) Seasonal factors have no impact on the working capital of the firm

d) Preference shares have characteristics of both equity shares and debentures.

e) Preference shareholders suffer from lack of participation in decision making at the AGM of company.

f) Retained earnings refers to that part of profits which is kept as reserves for use in future.

# CLASS - +1
## Business Studies
### Assignment No. 1

Q1. Define Business.

Q2. Explain the difference between Industry, Commerce & Trade.

Q3. Explain in detail the classification of business activities on the basis of their function.

Q4. Explain the NMSED Act.

Q5. Mention the difference between equity & preference shares.

Q6. What is retained earnings? Explain the merits & demerits of retained earnings.

Q7. What is the difference between GDR & ADR?

Q8. Write three names of itinerant retailers?

Q9. How does market information provided by the retailer benefit the wholesaler?

Q10. Which type of trade is promoted by bonded warehouse?

Q11. How does life insurance provide both protection and investment benefit?

Q12. "In all types of insurance, insured must have insurable interest both at the time of insurance and at the time of loss." Do you agree?

Q13. Identify sources of finance in the following cases:-

(a) It is a permanent source of capital.

(b) It facilitates purchase of goods without making immediate payment.

(c) This source puts permanent obligation on the company to pay interest irrespective of profits.

(d) Their holders do not enjoy voting rights though they have the status of owners.

14. ABC Ltd is planning to modernise its plant with latest technology. The company is not having sufficient money. The finance manager plans to arrange money for 3 years as after three years, the company is expected a good return from their previous investment. The finance manager does not want to spend floatation cost and does not want to approach stock exchange.

(a) State the suitable source of finance in above case.

(b) How can company approach public without spending on floatation cost?

(c) State any two features of this source of finance.

15. Radha recently came across an advertisement of a supply of weight reducing equipment in the news paper. The product is being manufactured by a small trader & is available for sale throughout the country by placing an order through post. The buyer has been given an option of Cash on Delivery or Digital Cash as a payment option.

(a) Identify the type of retail being described in the para.

(b) State any three features of that trade.

Class = +1 , Business Studies
Assignment. No. 2

1. Bhuvan wants to start small scale industry manufacturing Khadi items. His friend who is making craft items, suggest him to start an industry as government is offering various benefits to small-scale industries.
(a) State the institution set up by government of India to help small-scale industries.
(b) State any five incentives offered by government for SSI.

2. Explain the services offered by wholesalers to manufacturers.

3. Harmeet Singh owns a large-scale retail outlet in chandigarh. He deals with various kinds of products in his shop like textiles, footwear, cosmetics, stationery, grocery etc. He sells them in different divisions in his big shop.
In the context of above case:-
(a) Identify the type of retail outlet being described in the above lines.
(b) State any three features of that outlet.

4. What measures has the government taken to solve the problem of finance & marketing in the small-scale sector?

5. The govt of India has launched a program on May 1978, with special stress on the development of small tiny & cottage & village industries by providing integrated administrative support in the area. To achieve this objective an agency was set up at district level.
(a) Write down the name of that agency.

(b) Discuss the functions of the agency highlighted in the statement.

6. Explain the process of Entrepreneurship.

7. What advantages does issue of debentures provide over the issue of equity shares?

8. State the difference between Owner's fund and Borrowed fund.

9. Explain briefly the social responsibilities of business towards different interest groups.

10. Explain the difference between Life, fire and Marine Insurance.

## Shri Guru Harkrishan Public School
## December Examination (2022-2023)
### +1 Commerce

Time: 2 Hours 30Minutes                    Accountancy

MM:50

## Part :A

1. The process of transferring the transactions from Journal to ledger is called:-

a) Journalising     b) Posting     c) Balancing     d) Costing          (1)

2.The art of recording all business transactions in a systemic manner in a set of books is called:-

a)Accounting     b)Book- Keeping     c) Ledger   d)None of these     (1)

3. Wages, when paid, are credited to wages account. (True/False)       (1)

4. Rectify Journal entry, assuming the narration is correct.

| Date | Particulars | L/F | Debit | Credit |
|------|-------------|-----|-------|--------|
|  | Drawing A/C---------           Dr. |  | 12,000 |  |
|  |     To Sales |  |  | 12,000 |
|  | (Goods taken away by the proprietor for personal case) |  |  |  |

5. Which of the following is the limitation of accounting?
(a) Assistance to management     (b) Replace memory
c) Unrealistic information     (d) Evidence in the Court       (1)

6.If the Capital is Rs.1,00,000 and outside Liabilities are Rs. 2,50,000. Find the total assets.          (1)

7. Is the following account correctly prepared? If not, redraft it correctly?

(3)

## CASH ACCOUNT

| Particular | Amount | Particular | Amount |
|---|---|---|---|
| To Rent (Rent paid) | 6000 | By Balance b/d | 50,000 |
| To Rajan (for cash Purchase) | 10,000 | By Furniture (Purchase Furniture) | 5,000 |
| To Sale (Sale of Furniture) | 8000 | By Commission Received A/C | 1000 |
| To balance cld | 32000 | | |
| | 56000 | | 56000 |

8. Record the following transactions in the Purchase of Book of Krishna Stores , Delhi

| | |
|---|---|
| 2021 March 1 | Purchased from M/S. Birla Mills,Delhi:<br>100 bags of ITC wheat Atta @ RS.530 per bag<br>50 bags of Rice Basmati @ Rs.500 per bag<br>Less: Trade Discount @ 10% |
| May 3 | Bought from M/S Aman Oil Mills Delhi:<br>40 tins oil @ Rs.1500 per tin<br>20 tin Banaspati oil @ Rs. 900 per tin<br>Less: Trade Discount @5% |
| May 4 | Purchased from M/S Ram Bros,Hapur:<br>25 bags gram @ Rs.480 per bag<br>40 bags oats @ Rs.25 per bag<br>Less: Trade Discount @5% |

(4)

## Attempt Any Two Questions

9. Raghunath had the following transactions in an accounting year.

(i) Commenced business with cash Rs. 50,000

(ii) Paid into bank Rs.10,000

(iii) Purchased goods for cash Rs. 20,000 and credit Rs. 30,000

(iv) Sold goods for Cash Rs. 40,000 Costing Rs. 30,000

(v) Rent Paid Rs. 500

(vi) Rent Outstanding Rs. 100

(6)

10. Harsh Trader purchased on 1ˢᵗ April, 2019, a second-hand machinery for Rs. 1,80,000. Further expenses of Rs. 20,000 was incurred to improve its technical reliability. Useful life of the machinery is estimated to be 10 year. Maintenance during the year was Rs. 10,000. On 1ˢᵗ July 2020, additional machinery costing Rs. 1,00,000 was purchased . On 1ˢᵗ April, 2021, the machinery purchased on 1ˢᵗ April, 2019 having become obsolete was sold for Rs. 1,10,000 and on 1ˢᵗ October, 20021, new machinery was purchased at a cost of Rs. 1,50,00. Depreciation is charged @ 10% p.a. following Straight Line Method (SLM). Prepare the machinery Account for three year ending on 31ˢᵗ March, 2022.                                      (6)

11. (a) What is Accounting.

(b) Differentiate between Trade Discount and Cash Discount

(2+4)

## Part:B

12. Why leader is called Book of Final entry?                                      (1)

13. The credit side of a cashbook is ----------------

(a) The loss side                                      (b) The receipt side

(c) The profit side                                      (d) The payment side      (1)

14. What is the main objective of preparing Trial Balance.                                      (1)

15. Write the formula to calculate the Rate of Depreciation.                                      (1)

16. When any entry is made on the both sides of cash book is called as?

(A) General entry                                      (B) Double entry

(C)Compound entry                                      (D) Contra entry      (1)

17. The basis of recording transactions is

(A) Vouchers                                      (B) Profit

(C)   Order form                                      (D) Quotation List                                      (1)

18. (I) Give an example for each of the following types of transactions.

(A) Decrease in asset, decrease in liability.

(B) Decrease in  liabilities, increase in owner's capital.

(II) Show the accounting equation if there are no liabilities.                                      (3)

19.On 1ˢᵗ April,2021, Rohan paid to Mohan by chequeRs. 19,600 in settlement of Rs.20,000. Pass Journal entry and post it in Ledger of Rohan.

# Attempt Any Two Questions

20. Pass Journal entries for the following Transactions :-

(i) Cash withdrawn by the proprietor for personal use Rs. 2000.

(ii) Goods destroyed by fire (Sale price Rs. 5000, Cost Rs. 4000.

(iii) Paid cash to Riya against dues Rs. 9750 received cash discount Rs. 250

(iv) Sohan is declared insolvent. Received from his official receiver 60 paise in a rupee on a debt of Rs. 10,000.

(v) Goods costing Rs.500 damaged by fire and Insurance company accepted claim of Rs. 300 and cheque is received from Insurance company.

(iv) Paid salaries to staff by cheque Rs. 5000/-.                    (6)

21. Prepare cash book with bank column of Aarti, Delhi from the following transactions:-

| 2021 | | |
|---|---|---|
| March 1 | Cash in hand | 12,750 |
| | Cash at Bank | 72,400 |
| March 4 | Received from Asha cash Rs. 1200, and a cheque for Rs. 3200, allowed discount Rs. 400 | |
| March 7 | Paid salary to staff by Cheque | 25600 |
| March 9 | Withdrawn cash from bank for office use | 21900 |
| March 12 | Interest paid by bank for office use | 1200 |
| March 16 | Purchased furniture in cash | 16,500 |
| March 21 | Paid Mohan & co. by cheque, discount received Rs.100 | 10,900 |
| March 24 | Proprietor withdraw from office cash for his personal use | 11,600 |
| March 29 | Sold goods to Manoj for cash | 14,800 |
| March 31 | Deposited office cash into bank | 21,200 |

(6)

22. The following trail balance was extracted from the books of K. Kaul on March 31, 2022 when his stock in trade was valued at Rs. 2,25,000. Do you think it is correct? If not rewrite in its correct form:

| Heads of Accounts | L/f | DEBIT | CREDIT |
|---|---|---|---|
| Capital | | ------------- | 2,00,000 |
| Purchases | | 2,55,000 | |
| Stock on April, 1, 2021 | | 1,65,000 | |
| Sales | | | 3,18,000 |
| Return inwards | | ------------- | 16,000 |
| Return outward | | 14,000 | |
| Discounts received | | 16,000 | |
| Discount allowed | | | 14,000 |
| Motor Van | | ----------- | 35,000 |
| Wages and Salaries | | 50,000 | |
| Carriage | | ------------- | 14,000 |
| Rent and rates | | 37,000 | |
| Sundry debtors | | 1,52,000 | |
| Sundry creditors | | | 1,45,000 |
| Cash in hand | | 40,000 | |
| Bank overdraft | | 49,000 | |
| Total | | 7,42,000 | 7,42,000 |

(6)

# Accountancy Assignment (1)
## +1 (A)

1. Name the external users directly concerned with accounting information.

2. Explain Dual Aspect principal of Accounting.

3. X started a business on 1 April, 2020 with a capital of ₹ 50,000 and a loan of ₹25,000 taken from Y. During 2020-21, he had introduced additional capital of ₹ 25,000 and had withdrawn ₹ 15,000 for personal use. On 31st March, 2021 his assets were ₹ 1,50,000. Find his capital as on 31st March, 2021 and profit made or loss incurred during the year 2020-21.

4. Match the following

| Column A | Column B |
| --- | --- |
| 1. Furniture | (a) liability |
| 2. Capital | (b) Capital expenditure |
| 3. Installation charges | (c) Tangible assets |
| 4. Rent payable | (d) External Liability |

5. Bhag Singh started business with Cash Rs 80,000, furniture ₹ 60,000 and stock ₹ 40,000. He purchased goods on credit from Imran Khan ₹ 70,000 and sold to Nirmal Singh for ₹ 95,000 on credit. He spent ₹ 10,000 on Salaries and ₹ 2,000 on postage. Furniture costing ₹ 30,000 was sold for ₹ 45,000. At the end of the year, stock costing ₹ 18,000 is left unsold

Rani who owned ₹ 4000 is declared insolvent and 60% could be recovered from his estate? From the case study answer the following questions:

(a) Identify the creditors and what is the amount payable to him?

(b) Identify and calculate expenses.

(c) What is the gain on sale of tangible asset?

(d) Identify the proprietor and the amount of capital invested by him?

(f) Pass necessary Journal entry for relating to Capital invested by Bhag Singh.

(6) Calculate Gross profit when
- Total Purchases during the year are ₹80,000
- Return outward ₹20,000
- Direct Expenses ₹60,000
- 2/3 of the goods are sold for 6,10,000.

(7) Show the effect of the following transactions on the accounting equation
(a) Harish started a business with a cash ₹1,00,000.
(b) Purchased Furniture from M/s Style industries ₹ 20,000
(c) Purchase goods on Credit from Amit ₹ 10,000
(d) Received rent of ₹ 4,000, half of the amount relates to next accounting year.
(e) Sold goods for cash ₹6,000 (costing ₹ 4000)
(f) Paid to Amit ₹ 9500 in full settlement.

8) Ram purchased Computer on 1st April, 2010 for ₹ 6,00,000. He Charges depreciation on written Down value Method. On 31st March, 2011, they sold the computer for ₹ 1,65,000 and incurred a less of ₹ 75,000. What was the rate of depreciation?

9) On 1st April, 2017, A Ltd. purchased a machine for ₹ 2,10,000 and spent ₹ 10,000 on its erection. On Ist October, 2017, an additional machinery costing ₹ 1,00,000 was purchased. On Ist october, 2019, the machine purchased on Ist April, 2017 was sold for ₹ 1,43,000 and on the same date, a new machine was purchased at a cost of ₹ 2,00,000.

Show the Machinery Account for the first four financial years after charging Depreciation at 5% p.a by straight Line Method.

(10) Write the various causes of Depreciation.

(11) Prepare Cash Book with Bank column of Bharti, Lucknow, from the following transactions:

| 2021 | | ₹ |
|---|---|---|
| April 1 | Cash in hand. | 2,20,000 |
| | Cash at Bank (overdraft) | 60,000 |
| April 3 | deposited in Bank | 80,000 |
| April 4 | Goods purchased against cheque | 34,000 |
| April 7 | Cash purchases | 16,000 |
| April 8 | Paid commission by cheque | 12,000 |
| April 9 | withdrew from bank for personal use | 2,500 |
| April 12 | Received from Ved | 600 |

Half of the amount was deposited into bank on the same day.

(3)

| April 06 | Interest collected by Bank | 14,000 |
| April 20 | Cash Sales | 42,000 |
| April 22 | Salaries paid | 40,000 |
| April 22 | Goods sold to Sona & Co. Kolkata | 36000 |
| April 22 | Received cheque dated 3rd May, 2021 from Sona & Co. after discount of ₹ 800 | 35,200 |

12) Write the various Advantages of Accounting.

13) Distinguish between Book and Accounting.

14) On 1 April, 2021 the position of Bhargav. Bros. Delhi was as follows:—

Cash in hand ₹ 6,000, Cash at Bank ₹ 25,600, Stock of Goods ₹ 9000, Machinery ₹ 45,000, Furniture ₹ 18,000, Abdul ₹ 29,500 (Debtors), Neeraj ₹ 26,000 (Debtors), Loan ₹ 50,000, Amit ₹ 6700 (Creditors)

Pass the Opening Journal entry.

15) During the financial year 2021-21, Ashok had Cash Sales ₹ 390,000 and Credit Sales of ₹ 160,000. His expenses for the year were ₹ 270,000, out of which ₹ 80,000 is still to be paid. Find out Ashok's Income for 2020-21, following the Cash Basis of Accounting.

(4)

# CLASS - +1
## ACCOUNTANCY
### ASSIGNMENT-2

1. Who are the users of Accounting?

2. What are the drawings?

3. State two factors for determining the amount of Depreciation.

4. What is the formula of a depreciable Cost?

5. Use accounting equation to show the effect of the following transaction of M/s Royal Traders.
   (a) Started business with cash ₹ 1,29,000
   (b) Purchased goods for cash ₹ 1,01,000
   (c) Rent received ₹ 5,000
   (d) Salary outstanding ₹ 2,000
   (e) Sold goods for Cash (costing ₹ 5,000) ₹ 7,000.
   (f) Goods destroyed by fire ₹ 5000.

(6.) Journalise the following transactions and post them in Ledger.

| 2021 | | ₹ |
|---|---|---|
| April 1. | Shivam started business with cash | 1,00,000 |
| April 2. | Deposited in bank | 70,000 |
| April 3. | Bought goods for cash | 5,000 |
| April 4. | Drew Cash from bank for office | 1,000 |
| April 13. | Sold goods to krishna | 1,500 |
| April 20. | Bought goods from shyam | 2,250 |
| April 24 | Received from Krishna | 1,500 |

(1)

7. Post the above Journal entries into Ledger.

8. Enter the following transactions in a Single column Cash Book

| 2021 | | ₹ |
|---|---|---|
| April 1 | Cash in hand | 50,000 |
| April 5 | Cash purchases | 10,000 |
| April 6 | Cash Sale | 8,000 |
| April 15 | Purchased Furniture | 5,000 |
| April 25 | Received Commission | 1000 |
| April 30 | Paid Rent | 6000 |

9. From the following transactions of M/s Ridhima Sale, Kolkata, Prepare Sale Book:

2021

March 1. Sold to M/s Gayatri Tea, Assam, Vide Invoice No. 2005, 3 chest of tea for ₹ 5000 per chest less Trade discount @ 5%.

March 4. Sold to M/s Mohan & sons, Kolkata vide Invoice No. 2006, 20 kg Amul Butter @ ₹250 per kg less Trade discount @ 5%.

March 6 Sold 10 kg Amul Butter to Ganguli Brac for Cash @ 250 per kg.

(2)

10. From the following information, draw up a Trial Balance in the Books of Haridas as on 31st March, 2021:

Capital ₹1,40,000, Purchases ₹36,000; Discount Allowed ₹1200, Carriage Inward ₹11,000; Sales ₹60,000; Return Inward ₹300; Returns outward ₹100; Rent and Taxes ₹1200; Plant and Machinery ₹1,15,300. Stock on 1st April, 2020 ₹15,500; Sundry Debtors ₹20,200; Sundry Creditors ₹12,000; Investment ₹3600; Commission Received ₹1800; Cash in Hand ₹100; Cash at Bank ₹10,100 and Stock on 31st March, 2021 not adjusted ₹20,500.

11. A firm bought a machinery for ₹7,40,000 on 1st April, 2021 and ₹60,000 is spent on its installation. Its useful life is estimated to be of 5 years. Its estimated realisable or scrap value at the end of the period was estimated at ₹49,000. Determine the amount of annual depreciation and rate of Depreciation.

12. Differeniate between Accrual Basis of Accounting and Cash Basis of Accounting.

13. How does the Matching Principal apply to depreciation?

14. A firm earns a revenue of ₹21,000 and the expenses to earn this revenue are ₹15,000. Calculate its income.

15. Calculate total assets if Capital is ₹2,00,000; Creditors ₹50,000; Revenue during the year ₹5,00,000 and expenses during the year ₹4,00,000.

(3)