



### CLASS-XII -COMMERCE

#### (ENGLISH)

1. Students have to answer the **Both** assignments compulsorily & as regards to project work, they will have to do **1.Student's profile and COMPARATIVE ANALYSIS OF CHARACTERS** in pairs of the chapters of both classes xi & xii.

#### 2.Completion of Assignments.

The students have to write in channel files starting with

#### Topic:1

#### PROJECT WORK

#### Student's profile

Details of the student's intro-

Their strengths & weaknesses-

Their likes & dislikes including their role models-

Their destinations & their strategies to reach them-

#### COMPARATIVE ANALYSIS OF THE CHARACTERS OF THE CHAPTERS

**( students are required to paste images of the writers & poets of the respective chapters)**

1 Raj Kumar Shukla & William Douglas

2 Charlie & Sophie

3 Franz & Taplow

4 M.Hamel & Crocker Harris

5 Melon King & Tiger King

6 Shirley Touslon & Kamla Das

7 Mrs Fitzgerald & Aunt Jennifer.

#### ASSIGNMENT

1. Debate on Contemporary Issues in Literature

Objective: Host a debate on a topic like "Are E-books Better than Print Books?" or "Should Literature Be Censored?"

2. Impact of Social Media on Youth Mental Health: Investigate the positive and negative impacts of social media on teenagers' mental health.

## ACCOUNTANCY

Solve the following questions -

1. Write down the difference between debenture and bonds.
2. X Ltd invited applications for issuing 500, 12% debentures of ₹ 100 each at a discount of 5%. These debentures were redeemable after three years at par. Applications for 600 debentures were received. Pro-rata allotment was made to all the applicants. Pass necessary journal entries for the issue of debentures assuming that the whole amount was payable with application.
3. X Ltd invited applications for issuing 1,000, 9% debentures of ₹ 100 each at a discount of 6%. Applications for 1,200 debentures were received. Pro-rata allotment was made to all the applicants.

Pass necessary journal entries for the issue of debentures assuming that the whole amount was payable with application.

4. Pass the necessary journal entry when 10,000 debentures of ₹ 100 each are issued as collateral security against a bank loan of ₹ 8,00,000
5. Beta Ltd issued 5,000, 9% debentures of ₹ 500 each. Pass the necessary journal entries for the issue of debentures in the books of the company in the following case. When debentures are issued at a premium of 25% to the vendors for machinery purchased for ₹ 6,25,000.
6. Garvit Ltd invited applications for issuing 3,000, 11% Debentures of ₹ 100 each at a discount of 6%. The full amount was payable on application. Applications were received for 3,600 debentures. Applications for 600 debentures were rejected and the application money was refunded. Debentures were allotted to the remaining applicants. Pass the necessary journal entries for the above transactions in the books of Garvit Ltd.
7. On 1st April, 2015, P Ltd issues 6,000, 12% Debentures of ₹ 100 each at par redeemable at a premium of 7%. The debentures were to be redeemed at the end of third year. Prepare loss on issue of 12% Debentures Account.

## BST

Solve the following case study questions

1. Classic Rocks' is a pioneering advertisement making company. Mr. Anuj is a dynamic manager who has recently joined the organisation. He receives complete support from the management. There is proper infrastructure, planning mechanism and subordinate support. He gives orders and starts the actual working of a new unit from the 1st of May. His schedule becomes very hectic. The demanding work involves him almost throughout the day. He is busy giving messages, talking to his subordinates or seniors, etc. throughout the day. One day he meets his friend Vijay who is working at the lower level management though he himself is a part of middle level management. He finds that even Vijay is involved in communicating and supervising his employees throughout the year though he works at the lower level management. Similar is the case with his seniors working at the higher level management. He feels relaxed after knowing this and continues his work with even more dedication.

Which function of management is highlighted in the above case?

Identify the features of this function of management highlighted in the above case.

2. Ramesh who has recently received award of the most talented manager is very able. He has helped the starting of various halted projects by guiding his subordinates and removing their doubts through proper directing. This has helped the workers achieve their targets on time. He knows that every member of the team is important for the completion of a project. So he guides his team in such a manner that every single effort of every single employee matters and is directed towards the achievement of objectives. There is a lighter side to his personality also. He is very jovial. He cares about his team. This has helped him bring cooperation and commitment among his team members thus bringing a unique balance between activities and the group. However this has not prevented him from having a keen vision of a leader. Whenever the subordinates resist any change he tries to bring their cooperation by proper explanations and consistent efforts. The top level management also sees a big role for him in the future.

Identify the importance of directing highlighted in the above case.

3. Subhash is a lower level manager. He stays at the shop floor. He oversees and guides the workers, instructs them whenever required and ensures optimum utilisation of resources so that the goals at the shop floor could be achieved. He is very hard working. He tries to stay in touch with the workers on a regular basis. He has made a weekly advice taking programme. This programme in which suggestions from workers are taken is very important for creating a feeling of common group. He himself was a worker for 15 years before he became a lower level manager. This is the reason why he knows everything about the machines and situations on the shop floor. He gives guidance to the workers as they do their job, tells them how to tackle the machines and continuously improve their output. Workers are very friendly with him. He ensures that the workers do their work properly and gives his approval or disapproval about their work on a continuous basis. The workers respect him. He is acting as a role model to them and has motivated them to work more and more by setting his own example. The middle level management is thinking of giving Subhash a bigger role in future.

Which element of directing is displayed by Subhash in the above case?

Identify the importance of this element highlighted in the above case. Also identify the lines.

4. Manav wanted to bring some changes in his company. One of those changes was the establishment of new software in the organisation. The software has the capability to judge the performance of all the employees. Thus it makes them more accountable. However, recently it so happened that the employees resisted Manav's decision. After a lot of thinking on the issue he decided to call a meeting to address their needs and performance. He told them that with the installation of the new software their needs would be fulfilled and the best performing employee would be rewarded. Thus he was able to bring down the resistance level of the employees.

Which concept of directing is applied by Manav in the above case?

Which one benefit of this concept has been highlighted in the above case?

5. Hats Off' is an apparel making company. It has recently decided to make the job environment better by redefining the workplace for the employees by designing jobs having greater variety of content. This has definitely increased the interest of employees in their work. This step of the Company has earned a favourite mentioning in a national newspaper. The promotion policy of the Company has now been made more effective by allowing employees to grow to the higher

levels. Many of the employees had earlier complained of fear of getting fired. The Company has clarified its stance on this and told them not to worry by assuring them permanency after crossing the ad hoc period of six months. With everything going right for the organisation the top management has started devoting a lot of time on special features of the internal environment which will distinguish the organisation from other companies in the industry. The employees know that working in this organisation will only add to their good track record. The Company assures the employees a higher ranking in the organisational set up, provided one works hard, with authority, rewards, recognition and better perquisites. With such an effort, the organisation is geared to touch new heights.

Which non-financial incentives have been highlighted in the above case?

6. Identify the non-financial incentives in the following cases:

1. A leading software company has set up a suggestion box system in order to involve its employees. This exercise is allowed only to the members of the organisation. The result is an increased involvement of the employees in issues related to the organisation.

2. A company has given more autonomy to its employees with an assurance of greater responsibility for them. They will also be involved in the decision making process of the organisation. This has made the employees feel that their work is very important to them. The positive outcome of this feeling is the tapping of skills and talents of the employees to a higher degree which is benefitting the organisation.

3. 'Step up' is a leading soft drinks maker. They have made up arrangements at the work place for the employees to make their work more meaningful. They will be provided opportunity for personal growth. The outcome has been an increase in motivation for the employees at the place of work itself.

4. An automobile company is making arrangements for appropriate skill development programmes. They have chalked out a sound promotion policy to give more growth opportunities to the employees.

## **ECONOMICS**

- 1. What are direct and indirect taxes? Explain with examples.**
- 2. Mention the two types of taxes.**
- 3. What are the main items of the capital receipt?**
- 4. Give two examples of developmental expenditure.**
- 5. Give two examples of non-developmental expenditures.**
6. What is the participation rate?
7. What are the three sources that collect data on unemployment?
8. What is formal sector employment?
9. Briefly define casual wage labourers.
10. What is a regular salaried employee in urban areas?

## PROJECT WORK

• Micro and Small Scale Industries	• Food Supply Channel in India
• Contemporary Employment situation in India	• Disinvestment policy of the government
• Goods and Services Tax Act and its Impact on GDP	• Health Expenditure (of any state)
• Human Development Index	• Inclusive Growth Strategy
• Self-help group	• Trends in Credit availability in India
• Monetary Policy Committee and its functions	• Role of RBI in Control of Credit
• Government Budget & its Components	• Trends in budgetary condition of India
• Exchange Rate determination – Methods and Techniques	• Currency War – reasons and repercussions
• Livestock – Backbone of Rural India	• Alternate fuel – types and importance
• Sarva Shiksha Abhiyan – Cost Ratio Benefits	• Golden Quadrilateral- Cost ratio benefit
• Minimum Support Prices	• Relation between Stock Price Index and Economic Health of a Nation
• Waste Management in India – Need of the hour	• Minimum Wage Rate – Approach and Application
• Digital India- Step towards the future	• Rain Water Harvesting – A solution to water crisis
• Vertical Farming – An alternate way	• Silk Route- Revival of the past
• Make in India – The way ahead	• Bumper Production- Boon or Bane for the farmer
• Rise of Concrete Jungle- Trend Analysis	• Organic Farming – Back to the Nature
• <i>Aatmanirbhar</i> Bharat	• e-Rupee (e- ₹)
• Sri Lanka's Economic Crisis	• Sustainable Development Goals (SDG's)
• Environmental Crisis	• Comparative Study of Economies (Maximum three economies)
• New Education Policy (NEP) 2020: A Promise for a New Education System	• G-20: Inclusive and Action Oriented
• Amrit Kaal: Empowered and Inclusive Economy	• Cashless Economy
• Any other newspaper article and its evaluation on basis of economic principles	• Any other topic

## I.P

HOLIDAY HW: PREPARE THE PROJECT GIVEN THE CLASS FOR BOARD EXAMINATION.

## P.HE

Complete your CW copy (by writing all the important notes as directed).

## APPLIED MATHEMATICS

Perpetuity and Sinking fund

1. Find the present value of a sequence of payments of ₹ 80 made at the end of each 6 months and continuing forever, if money is worth 4% compounded semi-annually.
2. Find the present value of an annuity of ₹ 1800 made at the end of each quarter and continuing forever, if money is worth 5% compounded quarterly.
3. If the cash equivalent of a perpetuity of ₹ 300 payable at the end of each quarter is ₹ 24,000. Find the rate of interest compounded quarterly?
4. Find the present value of a perpetuity of ₹ 780 payable at the beginning of each year, if money is worth 6% effective.
5. The present value of a perpetual income of ₹ x at the end of each 6 months is ₹ 36000. Find the value of x if money is worth 6% compounded semi-annually.

# EMI

1. Mohan takes a loan of ₹ 5,00,000 with 8% annual interest rate for 6 years. Calculate EMI under Flat-Rate system.
2. XYZ company borrows ₹ 3,00,000 with 7% annual interest rate for 4 years. Calculate EMI under Reducing Balance method.
3. Rajesh borrows ₹ 6,00,000 with 9% annual interest rate for 5 years. Calculate EMI under Reducing Balance method.
4. A person amortizes a loan of ₹ 1,50,000 for a new home by obtaining a 10 year mortgage at the rate of 12% compounded monthly. Find
  - (i) The monthly payments
  - (ii) Total interest paid

$$\left[ \text{Given } a_{\overline{120}|0.01} = 69.6891 \right]$$



Practical: Use of spreadsheet

Graphs of an exponential function, demand and supply functions on Excel and study the nature of function at various points, maxima/minima, Matrix operations using Excel

Suggested practical using the spreadsheet

- i) Plot the graphs of functions on excel and study the graph to find out the point of maxima/minima
- ii) Probability and dice roll simulation
- iii) Matrix multiplication and the inverse of a matrix

**x**