



# SAVITRI DEVI DAV PUBLIC SCHOOL, JAMTARA

## SUMMER VACATION ASSIGNMENT- (2023-24)

### CLASS: XII COMMERCE

#### SUBJECT: ENGLISH

1. Explore the following concepts and write a brief note in your own words. Note that all these concepts will be helpful in understanding the chapters/poems.

- Socialism
- Romanticism
- Feminism
- Racism
- Casteism
- Satire
- Patriarchy
- Dramatic Irony

2. Words not only reflect the history of a country, but also the many and diverse cultural and linguistic influences which have shaped and changed the English language in India. Figure out 10 Indian words that have been recently added to the Oxford English Dictionary (OED). Write the meaning in English alongside.

3. Watch any (or all!) of the following movies and pen down a review concentrating on the plot, historical/political background, creative elements, characterization and theme in not more than 200 words.

- Schindler's List, 1993
- Dead Poets Society, 1989
- Modern Times, 1936
- The Namesake, 2006
- Gandhi, 1982

4. Practice the following writing skills:

- i. Invitation letter
- ii. Classified advertisements
- iii. Colourful posters

5. Read the chapters:

'The Third Level' (Vistas)

Lost Spring (Flamingo)

Identify the theme of the chapter and write it in your own words (Word Limit: 100 words)

6. Make one comparative study between the Franco Prussian war and Russia Ukraine war. Beside this collect information on the specific topics related to these places

- i. Life style
- ii. Places for traveling
- iii. Culture

- iv Geographical conditions
- v. Pictures of the places

Q7. Plan a visit to one of your places of interest during the upcoming Summer Break. Narrate the experiences of your stay at the place and your interactions with the people there. Mention about the best attractions of the place, its weather conditions and height from sea level & other specialities of the place.

## **SUBJECT: ECONOMICS**

### **Worksheet -1 (Value added method)**

**Q. 1 Find NVAfc:**

Items	In rupees
Purchase of raw material	300
Import duty	20
Excise duty	30
Net addition to stock	50
Value of output	500
Consumption of fixed capital	10

**Answer 140 rupees.**

**Q.2 Find GVAfc:**

Items	In rupees
Sales	500
Opening stock	30
Closing stock	20
Purchase of intermediate products	300
Purchase of machinery	150
Subsidy	40

**Answer 230 rupees.**

**Q.3 Find Value of output:**

Items	In rupees
Net value added at factor cost	150
Intermediate cost	100

Excise duty	20
Subsidy	5
The replacement cost of capital	10

Answer 175.

**Q.4 Find Sales:**

Items	In rupees
Net value added at factor cost	300
Intermediate cost	240
Indirect tax	30
The net addition to stock	-60
The replacement cost of capital	40

Answer 670

**Q.5 Find NV Amp:**

Price per output	30
Output sold	1000
Intermediate cost	8000
Excise duty	1600
Import duty	400
The replacement cost of capital	2000
The net change in stock	-500

Answer 19500

**Q.6 Calculate sales from the following data:**

Items	Amount (in INR)
NVA at FC	400
Intermediate Consumption	300
Indirect tax	20
Depreciation	30
Changes in stock	(-50)

**Q.7 Find NVA at Market price :**

Items	Amount (in\$)
Fixed capital good with a life of 5 years	15
Raw materials	6
Sales	25
Net change in stock	(-)2
Taxes on production	1

**Q.8 Calculate NVA at MP:**

Items	Amount (in\$)
Intermediate consumption	1000
Consumption of fixed capital	50
NIT	150
Sales	2000
Exports	200
Net factor income to abroad	100
Change in stock	-(50)

**Calculate value of output from the following data:**

Particulars	Rs lakhs
(i) Net value added at factor cost	100
(ii) Intermediate consumption	75
(iii) Goods and Services Tax (GST)*	20
(iv) Subsidy	5
(v) Depreciation	10

**Calculate Change in Stock**

Particulars	Amt in crores
Sales	400
Net value added at Factor Cost	200
Subsidies	10
change in stock	?
Depreciation	40
Intermediate consumption	100

**Worksheet-2 (Income method & Expenditure method)**

## Calculate Value of Output

Particulars	Amt in lakhs
Subsidies	10
Intermediate consumption	150
Net addition to stocks	-13
Depreciation	30
GST	20
Net Value added at Factor Cost	250

**Q.21. Calculate National income from the following:**

MACRO ECONOMICS

Particulars	(in crores)
(i) Rent	80
(ii) Consumption of fixed capital	40
(iii) Interest	100
(iv) Profits	210
(v) Tax on profits	30
(vi) Employer's contribution to social security schemes	25
(vii) Mixed income self employed	250
(viii) Net indirect tax	60
(ix) Employee contributions to social security schemes	50
(x) Wages and salaries in cash	700
(xi) Wages & Salaries in kind	100
(xii) Net factor income from abroad	(-) 20

**Ans. 1,445**

**Q.22. (Exam 2014) Calculate National Income:**

**6**

Particulars	(in crores)
(i) Net change in stock	50
(ii) Govt. final consumption expenditure	100
(iii) Gross domestic fixed capital formation	200
(iv) Private final consumption expenditure	500
(v) Net imports	40
(vi) Depreciation	70
(vii) Net factor income to abroad	(-) 10
(viii) Net indirect tax	120

**Ans. 630**

**(Exam) Find out (i) national income and (ii) GDP<sub>mp</sub>**

(i) Net imports	(-) 10
(ii) Net domestic fixed capital formation	100
(iii) Private final consumption expenditure	600
(iv) Consumption of fixed capital	60
(v) Change in stocks	(-) 50
(vi) Government final consumption expenditure	200
(vii) Net factor income to abroad	20
(viii) Net indirect tax	70
(ix) Factor income from abroad	10

**Ans. (i) 770 (ii) 920**

**. Calculate the Real GDP, if nominal GDP is 150 and price index is 120.**

**Ans. 125**

**. From the following data calculate Gross National Product at Factor Cost by (i) income method, and (ii) expenditure method:**

(i) Net domestic capital formation	500
(ii) Compensation of employees	1,850
(iii) Consumption of fixed capital	100
(iv) Government final consumption expenditure	1,100
(v) Private final consumption expenditure	2,600
(vi) Rent	400
(vii) Dividend	200
(viii) Interest	500
(ix) Net exports	(-) 100
(x) Profit	1,100
(xi) Net factor income from abroad	(-) 50
(xii) Net indirect taxes	250

**Ans. (i) 3,900 (ii) 3,900**

### Miscellaneous Questions

**Q.19. Calculate the gross national product at market price by:**

(a) Income method      (b) Expenditure method

Particulars	(in crores)
(i) Net exports	10
(ii) Rent	20
(iii) Private final consumption expenditure	400
(iv) Interest	30
(v) Dividends	45
(vi) Undistributed profits	5
(vii) Corporate tax	10
(viii) Government final consumption expenditure	100
(ix) Net domestic capital formation	50
(x) Compensation of employees	400
(xi) Consumption of fixed capital	10
(xii) Net indirect tax	50
(xiii) Net factor income from abroad	(-10)

**Ans. 560**

**Q.20. Calculate Net domestic product at factor cost.**

Particulars	(in crores)
(i) Private final consumption expenditure in domestic market	400
(ii) Gross domestic capital formation	100
(iii) Change in stocks	20
(iv) Direct purchases abroad by resident household	50
(v) Net indirect tax	60
(vi) Net factor income from abroad	10
(vii) Direct purchase by non residents in domestic market	150
(viii) Net exports	(-20)
(ix) Consumption of fixed capital	20
(x) Government final consumption expenditure	100

**Ans. 400**

(xii) Interest	120
(xiii) Profits	85

**Ans. (i) 550 (ii) 160**

**Q.24. (Exam) Calculate:**

(i) Gross domestic product at factor cost

(ii) Factor income to abroad.

Particulars	(in crores)
(i) Compensation of employees	800
(ii) Profits	200
(iii) Dividends	50
(iv) Gross national product at market price	1400
(v) Rent	150
(vi) Interest	100
(vii) Gross domestic capital formation	300
(viii) Net fixed capital formation	200
(ix) Change in stock	50
(x) Factor income from abroad	60
(xi) Net indirect tax	120

**Ans. (i) 1,300 (ii) 80**



30. Calculate compensation of employees from the following data:

[CBSE, Sample Paper 2020]

Particulars	(in crores)
(i) Profit After Tax	20
(ii) Interest	45
(iii) Gross Domestic Product at Market Price	200
(iv) Goods and Services Tax	10
(v) Consumption of Fixed Capital	50
(vi) Rent	25
(vii) Corporate Tax	5

Ans. 45

31. Firm A buys from X inputs worth ₹500 crores and sells to firm B goods worth ₹1,000 crores and to firm C goods worth ₹700 crores. Firm B buys from Y inputs worth ₹200 crores and sells to firm C goods worth ₹1,500 crores and finished goods worth ₹2,000 crores to households. Firm C buys from Z inputs worth ₹150 crores and sells finished goods worth ₹4,150 crores to households. Calculate value added by firms A, B and C and GDP<sub>MP</sub>.

Ans. 1,200, 2,300, 1,800 & 5,300

32. From the following data, calculate: (i) Value of output; (ii) Intermediate Consumption; (iii) Net value added at factor cost.

Particulars	(in crores)
(i) Purchase of raw materials from domestic market	400
(ii) Increase in the unsold stock	60
(iii) Import of raw material	120
(iv) Domestic Sales	1,200
(v) Replacement of Fixed Capital	50
(vi) Power Charges	20
(vii) Exports	200
(viii) Import of Machinery	40
(ix) Goods and Service Tax (GST)	10
(x) Subsidy	30
(xi) Goods used for self Consumption	10

Ans. (i) 1,470 (ii) 540 (iii) 900

35. Calculate operating surplus:

Particulars	(in crores)
(i) Compensation of employees	110
(ii) Net indirect taxes	150
(iii) Depreciation	50
(iv) Net factor income from rest of the world	155
(v) Income from entrepreneurship and property from rest of the world	75
(vi) Gross domestic product at market price	1,050
(vii) Mixed income of self-employed	500

Ans. 240

36. Calculate operating surplus and compensation of employees.

Particulars	(in crores)
(i) Indirect taxes	250
(ii) Depreciation	200
(iii) Royalty	20
(iv) Profit	200
(v) Subsidies	50
(vi) Gross domestic product at MP	1,800
(vii) Interest	50
(viii) Rent	100
(ix) Net factor income from abroad	(-) 40

Ans. 370 & 1,030

37. (Exam 2016) Find net value added at factor cost:

Particulars	(in crores)
(i) Durable use producer goods with a life span of 10 years	10
(ii) Single use producer goods	5
(iii) Sales	20
(iv) Unsold output produced during the year	2
(v) Taxes on production	1

Ans. 15

33. Calculate NDP at FC by expenditure method and GDP at MP by income method.

Particulars	(in crores)
(i) Gross fixed capital formation	130
(ii) Private final consumption expenditure	510
(iii) Mixed income of the self employed	280
(iv) Net factor income from ROW	(-) 5
(v) Exports	50
(vi) Imports	60
(vii) Compensation of employees	240
(viii) Government final consumption expenditure	70
(ix) Consumption of Fixed Capital	40
(x) Indirect tax	90
(xi) Subsidies	10
(xii) Rent, Interest and profit	90
(xiii) Change in stock	30
(xiv) Interest on national debt	10

Ans. 610 & 730

34. From the following data, calculate (i) Gross Domestic Product at Market Price; and (ii) Subsidies.

Particulars	(in crores)
(i) Government final consumption expenditure	7,000
(ii) Indirect taxes	9,000
(iii) $NNP_{FC}$	61,700
(iv) Mixed income of self employed	28,000
(v) Gross fixed capital formation	13,000
(vi) Net addition to stocks	10,000
(vii) Compensation of employees	24,000
(viii) Depreciation	4,000
(ix) Private final consumption expenditure	44,000
(x) Exports of goods and services	4,800
(xi) Imports of goods and services	5,600
(xii) NFIA	(-) 300

Ans. (i) 73,200 (ii) 1,800

38. From the following data, calculate Net value added at factor cost.

Particulars	(in crores)
(i) Total sales	1,000
(ii) Decrease in Stock	70
(iii) Production for Self Consumption	120
(iv) Purchase of raw materials	300
(v) Exports	150
(vi) Electricity Charges	50
(vii) Income Tax	20
(viii) Goods and Services Tax (GST)	70
(ix) Subsidy	40

Ans. 670

39. From the following data relating to a firm, calculate its net value added at factor cost:

Particulars	(₹ in Lakhs)
(i) Subsidy	40
(ii) Sales	800
(iii) Depreciation	30
(iv) Exports	100
(v) Closing stock	20
(vi) Opening stock	50
(vii) Intermediate purchases	500
(viii) Purchase of machinery for own use	200
(ix) Import of raw material	60

Ans. 280

40. From the following data estimate: (i) Net Indirect Taxes, and (ii) Net Domestic Product at Factor Cost.

Items	(₹ in crore)
(i) Net national product at market price	1,400
(ii) Net factor income from abroad	(-)20
(iii) Gross national product at factor cost	1,300
(iv) Consumption of fixed capital	100
(v) National debt interest	18

Ans. (i) 200 (ii) 1,220





National income = ₹ 1,030 crore.

44. From the following data, calculate (a) Gross Domestic Product at Factor Cost, and (b) Factor Income to Abroad:

Items	(₹ in crore)
(i) Compensation of employees	1,000
(ii) Profits	200
(iii) Dividends	80
(iv) Gross national product at market price	1,800
(v) Rent	250
(vi) Interest	200
(vii) Gross domestic capital formation	300
(viii) Net fixed capital formation	200
(ix) Change in stock	50
(x) Factor income from abroad	80
(xi) Net indirect taxes	120

**Sol.** (a) Gross Domestic Product at Factor Cost

- (b) Factor income to abroad = ₹ 100 crore.
45. Calculate (a) Gross Domestic Product at Market Price, and (b) Factor Income from Abroad from the following data:

Items	(₹ in crore)
(i) Profits	550
(ii) Exports	40
(iii) Compensation of employees	1,600
(iv) Gross national product at factor cost	3,000
(v) Net current transfers from rest of the world	90
(vi) Rent	300
(vii) Interest	400
(viii) Factor income to abroad	120
(ix) Net indirect taxes	300

47. From the following data, calculate 'Net National Product at Market Price' by (a) Expenditure Method, and (b) Income Method:

Items	(₹ in lakh)
(i) Personal consumption expenditure	700
(ii) Wages and salaries	700
(iii) Employers' contribution to social security schemes	100
(iv) Gross business fixed investment	60
(v) Gross residential construction investment	60
(vi) Gross public investment	40
(vii) Inventory investment	20
(viii) Profit	100
(ix) Government purchases of goods and services	200
(x) Rent	50
(xi) Exports	40
(xii) Imports	20
(xiii) Interest	40
(xiv) Mixed income of the self-employed	100
(xv) Net factor income from abroad	(-) 10
(xvi) Depreciation	0
(xvii) Indirect taxes	20
(xviii) Subsidies	10

### Project work:- ( ECONOMICS)

Make a PPT on Art Integration under Ek Bharat Shrestha Bharat Programme as a comparative study between the states JHARKHAND & TELANGANA on the following topics:- 1. Historical background of both states  
2. SGDP( state Gross Domestic Product), literacy rate, male literacy, female literacy, employment opportunities.

3. Literacy rate, male literacy, female literacy of both states.

4. Employment opportunities in the states.

5. Sectoral contribution (primary ,secondary & tertiary) in both sectors.

6. Tourism revenue in both sectors.

Note:- It is a common project for all the students of class 12 Commerce. Each student have to submit individual ppt. . Try to make attractive ppt.

### SUBJECT: BST

### Solve following case study questions

1. Rajiv Automobiles aims to produce and sell 1,00,00 cars in 2019. To achieve this objective, the production department strives for timely production and sales department takes all possible steps to sell them. Due to combined efforts of all the departments, the company is able to achieve its target. Which significance of management is highlighted in the given case?
2. Management of Alpha Ltd. has installed a special recycling plant to recycle the waste instead of dumping the waste in ground. It is also providing employment opportunities to local residents.

Company started a school nearby for the children of their employees. Identify the objective of management the company is fulfilling.

3. Rajiv Automobiles aims to produce and sell 1,00,000 cars in 2019. To achieve this objective, the production department strives for timely production and sales department takes all possible steps to sell them. Due to combined efforts of all the departments, the company is able to achieve its target. Which significance of management is highlighted in the given case?
4. In today's scenario, organisations look for individuals with specific qualifications and experience to manage them. It has also been observed that there has been an increase in the corporate form of business and increasing emphasis on managed business concerns. What does the above statement imply?
5. Akshat and Kshitiz are managers at the same level of management in a company. Akshat says that management is an 'art' whereas Kshitiz says that management is a 'science'. As the director of the company, explain the true nature of management to Akshat and Kshitiz.
6. The purchase, production and sales managers at Sharda Ltd, a firm manufacturing ready made garments are generally at a conflict, as they have their own objectives. Usually each thinks that only they are qualified to evaluate, judge and decide on any matter, according to their professional criteria. Name the concept which will be required by the CEO Mr. Raman, to reconcile the differences in approach, interest or opinion in the organisation.
7. Loyd Co. Ltd. manufactures motorcycles and cars. It has two separate divisions for both of them. Each division has its own incharge, plans and execution resources. On no account the working of two divisions overlap. Which principle of management is followed by Loyd Co. Ltd.?
8. The production manager of an automobile company asked the foreman to achieve a target production of 200 scooters per day. But he did not give him the authority to requisition tools and materials from the stores department. Can the production manager blame the foreman if he is not able to achieve the desired target? Explain briefly the principle relating to the situation.
9. Sigma Ltd. is a large company manufacturing electric motors. The company has several departments—Production, Marketing, Finance and HR. Mr. Shashank, CEO of the company set the target sale of ₹10 crore in a month. To increase the sales, the marketing manager, Mr. Ishaan insists on offering 10% discount to customers. But the finance manager, Mr. Mohak does not approve such discount as it would mean loss of revenue. Because of dual subordination, the sales manager, Mr. Anshik could not achieve the sales target. Which principle of management has been overlooked by this company?
10. In an organisation, a sales person is asked to clinch a deal with a buyer and is allowed to give 10% discount by the marketing manager. But finance department tells him not to offer more than 5% discount. Which principle of management is missing in the above case and how this can be avoided?

## **SUBJECT: ACCOUNTANCY**

### **Solve the following questions with proper working note**

1. Calculate the value of goodwill at 3 years' purchase of Super Profit, when: Capital employed ₹2,50,000; Average profit ₹ 30,000 and normal rate of return is 10%.

2. X, Y, Z shared profits as 3:2:1. On January 1, 2010 they decided to change the ratio to equal ratio. Goodwill was valued at ₹ 24,000. What will be journal entries to give effect to the change in ratio.

3. Anil and Vishal are partners sharing profits in the ratio of 3:2. They admitted Sumit as a new partner for 1/5th share in the future profits of the firm. Calculate new profit sharing ratio of Anil, Vishal and Sumit.

4. Akshay and Bharati are partners sharing profits in the ratio of 3:2. They admit Dinesh as a new partner for 1/5th share in the future profits of the firm, which he gets equally from Akshay and Bharati. Calculate New Profit Sharing Ratio of Akshay, Bharati and Dinesh.

5. Ram and Shyam are partners in a firm sharing profits in the ratio of 3:2. They admit Ghanshyam as a new partner. Ram surrenders 1/4th of his share and Shyam 1/3rd of his share in favour of Ghanshyam. Calculate new profit sharing ratio of Ram, Shyam and Ghanshyam.

6. Amar and Sachin are partners sharing profits of 3:2. Chetan is admitted as partner w.e.f. 1st April 2021 and their new profit sharing ratio is 3:2:1. Goodwill appeared in the books at ₹ 20,000. Goodwill as on the date of admission was valued at ₹ 1, 80,000. Pass the journal entries giving effect to the arrangement under both the methods.

7. Bharat and Sunil were partners in a firm sharing profits and losses in the ratio of 1:2. On 1st April, 2021 Rajiv was admitted as a new partner for 1/4th share in the profits. Rajiv's share of goodwill is ₹ 2, 50,000 out of which he brought ₹ 1,00,000.

Pass the necessary Journal Entries when the Goodwill Account is raised for the amount not brought by the incoming partner and is also written off.

8. The profits earned by a business over the last 5 years are as follows ₹ 12,000; ₹ 13,000; ₹ 14,000; ₹ 18,000 and ₹ 2,000 (loss). Based on 2 years purchase of the last 5 years profits, value of Goodwill will be how much?

9. Sita and Geeta are partners in a firm sharing profits in the ratio of 3 : 2. They had advanced to the firm a sum of ₹ 30,000 as a loan in their profit-sharing ratio on 1st October, 2021. The Partnership Deed is silent on interest on loans from partners. Compute interest payable by the firm to the partners, assuming the firm closes its books every year on 31st March.

10. Bhanu and Partab are partners sharing profits equally. Their fixed capitals as on 1st April, 2021 are ₹ 8,00,000 and ₹ 10,00,000 respectively. Their drawings during the year were ₹ 50,000 and ₹

1,00,000 respectively. Interest on Capital is a charge and is to be allowed @ 10% p.a. and interest on drawings is to be charged @ 15% p.a. Net Profit for the year ended 31st March, 2022 was ₹ 1,20,000. Prepare Profit and Loss Appropriation Account.

## **SUBJECT: INFORMATICS PRACTICES**

Solve all the answers in a Thin Copy

### **WORKSHEET ON SERIES**

Q1. What will be the output of the given code?

(a) `import pandas as pd  
s = pd.Series([1,2,3,4,5], index=['akram','brijesh','charu','deepika','era'])  
print(s['charu'])`

(b) `import pandas as pd  
S1=pd.Series([5,6,7,8,10],index=['v','w','x','y','z'])  
l=[2,6,1,4,6]  
S2=pd.Series(l,index=['z','y','a','w','v'])  
print(S1-S2)`

(c) `import pandas as pd  
s=pd.Series([1,2,3,4,5,6],index=['A','B','C','D','E','F'])  
print(s[s%2==0])`

Q2. Assuming the given series, named stud, which command will be used to print 5 as output?

Amit	90
Ramesh	100
Mahesh	50
john	67
Abdul	89

Q3. Consider the following series named animal:

L	LION
B	BEAR
E	ELEPHANT
T	TIGER
W	WOLF

Write the command to create the Series and output of the command:

`print(animal[::3])`

Q4. Hitesh wants to display the last four rows of the data frame df and has written the following code : `df.tail()`

But the last 5 rows are being displayed.

Identify the error and rewrite the correct code so that the last 4 rows get displayed.

Q5. Consider the following Series object, S\_amt

Table	350
Chair	200
Sofa	800
Stool	150

i. Write the command which will display the name of the furniture having rent>250

ii. Write the command to name the series as Furniture.



Q6. Consider two objects x and y. x is a list whereas y is a Series.

Both have values 20, 40, 90, 110.

What will be the output of the following two statements considering that the above objects have been created already

a. `print(x*2)`                      b. `print(y*2)`

Justify your answer.

Q7. Write a program to create a series object using a dictionary that stores the number of students in each house of class 12 of your school. Note: Assume four Subjects names are Bio , Chemistry, IP and Maths having 18, 2, 20, 18 students respectively and pandas library has been imported as pd.

Q8. What will be the output of the following code:

```
>>>import pandas as pd
>>>A=pd.Series(data=[35,45,55,40])
>>>print(A>45)
```

## **SUBJECT: PHYSICAL EDUCATION**

### Case Study Question

1.

Clubs.	Matches	Won.	Drawn.	Lost	Points
ATK Mohun Bagan.	20	10.	7.	3.	37
Bengaluru FC.	20.	8	5.	7	29
Chennaiyin FC	20.	5	5	10.	20
FC Goa.	20	4.	7.	9	19
Hyderabad FC.	20	11	5.	4	38
Jamshedpur FC	20.	13.	4	3.	43
Kerala Blasters FC.	20	9	7.	4	34
Mumbai City FC.	20	9	4	7	31
NorthEast UFC	20.	3.	5	12.	14
Odisha FC	20.	6	5.	9	23
SC East Bengal	20.	1	8	11	11

- Based on the table given above place the teams according to their ranking
- List down two advantages of this kind of tournament
- Write down the formula for calculating points

2. XYZ School is conducting an invitation tournament in which 25 teams have sent their entries. Matches have to be conducted on a knockout basis.

- How many total matches will be played?
- How many matches will be played in the first round of the tournament?
- How many rounds will be played?
- Which team will get 4th bye of the tournament?

### Art Integration

- Prepare a report on the Annual Sports Day of your school for publishing in a National daily.
- Your School is hosting CBSE Regional Sports Meet. Plan and present a Folk Dance for the Opening Ceremony.