

PRAGATI PUBLIC SCHOOL

ACADEMIC SESSION : 2025-26

CLASS -XII



Dear Parents and Students

Summer vacation brings with itself a much-needed respite from hectic school days. We hope that you will thoroughly enjoy the vacations and make the most of this time. While it is indeed important that you relax and refresh yourselves, it is also important that you exercise your minds.

Keeping this in mind, various exciting activities have been designed to keep the students engaged and active during the summer vacation. These projects/ assignments would enhance learning skills, help

understand concepts better, and make for a great crash course aimed at improving academic output. These activities will not only help you to revise what was taught, but will also enrich your knowledge. These projects will be assessed as Subject Enrichment Activity, Portfolio or Art Integrated activity.

We encourage parents to motivate and support the students to ensure the given work is completed in time, to the best of their ability. Your support and encouragement both have a huge impact on your child's learning ability.

SUBJECT WISE HOLIDAY HOMEWORK

<u>1.ENGLISH PROJECT</u>

1. MARKING SCHEME

1. The project consists of 10 MARKS.

2.Out of which, 5 MARKS will be allotted for the PROJECT FILE

3.And remaining 5 MARKS for the VIVA based on the file.

2. CONTENT OF THE PROJECT FILE:

The project file may include the following:

- Cover page, with the title of the project, school details and details of the student

 \neg Certificate of Completion under the guidance of the teacher (sample will be shared)

- Objectives of the topic

- Action Plan for the completion of assigned tasks (steps involved in doing the project)

The 800-1000 words essay/report

Student reflections (what new learning experience/outcome you have achieved after completing the project)

→ If possible, photographs that capture positive learning experience of the students
(collages/pics from various online sources)

- List of Resources/Bibliography (Last page of the project file)

INSTRUCTIONS:

 \checkmark Do thorough research on the topic assigned

✓Prepare a report/essay in about 800-1000 words describing the topic/issue/giving your own opinion/suggestions/measures/viewpoints/its impact on people/your learning experience

√The project should be neat, legible, with an emphasis on quality of content, accuracy of information, creative expression, proper sequencing and should be relevant as per your assigned topic

✓ PROJECT TO BE HANDWRITTEN ON A4 SIZE SHEET<u>and spiral bound.</u>

(ONLY CERTIFICATE OF COMPLETION SHOULD BE IN TYPED FORM)

 \checkmark No repetition or copying of project work would be accepted.

2.Complete your Literature lessons/poem assignments.

PHYSICS

SECTION-A

- * Do this assignment in your question bank note book.
 - **1.** If the temperature of a good conductor decreases, how does the relaxation time of electrons in the conductor change?
 - 2. If potential difference V applied across a conductor is increased to 2V, how will the drift velocity of the electron change?
 - 3. Two electric bulbs A and B are marked 220V, 40 w and 220V, 60 W respectively. Which one has a higher resistance?
 - 4. A Carbon resistor has three strips of red colour and a gold strip. What is the value of resistor? What is tolerance?
 - 5. What happens to the resistance of the wire when its length is increased to twice its original length?
 - 6. (a) Why do we prefer potentiometer to measure the emf of cell than a voltmeter?
 - (b) With suitable circuit diagram, show how emfs of a cell can be compared using a potentiometer?
 - 7. State one condition for maximum current to be drawn from the cell ?
 - 8. Two heated wires of same dimensions are first connected in series and then it's parallel to a source of supply. What will be the ratio of heat produced in the two cases?
 - 9. Potential difference V is applied across the ends of copper wire of length (l) and diameter D. What is the effect on drift velocity of electrons if V is doubled (2) l is doubled (3) D is doubled
 - 10. What is drift velocity? Derive expression for drift velocity of electrons in a good conductor in terms of relaxation time of electrons?
 - 11. In a potentiometer arrangement for determining emf of the cell, the balance point of the cell in open circuit is 350 cm. When the resistance of 9Ω is used in external circuit of the cell, the balance point shifts to 300 cm. determine the internal resistance of the cell.
 - 12. (a) Using the principle of wheat stone bridge describe the method to determine the specific resistance of a wire in the laboratory. Draw the circuit diagram and write the formula used ?
 - (b) In a whetstone bridge experiment, a student by mistake, connects key (k) in place of galvanometer and galvanometer (G) in place of Key (K). What will be the change in the deflection of the bridge.
 - 13. Four resistors of resistance each of 10Ω is connected as given below. Find the equivalent resistance between x and y.



- 14. A silver wire has a resistance of 2.1 Ω at 27.5°c and a resistance of 2.7 Ω at 100°c. Determine the temperature coeff. of resistivity of silver.
- 15. The length of a potentiometer wire is 600 cm and it carries a current of
 - 40 mA. For a cell of emf 2 V and internal resistance 10 ohm, the null
 - a. point is found to be at 500 cm. If voltmeter is connected across the cell, the balancing length is decreased by 10 cm. Find
 - b. i) the resistance of the whole wire ii) reading of the voltmeter iii) resistance of voltmeter.
- 16. A potentiometer wire of length 1 m is connected to a driver cell of emf 3 V as shown in the figure. When a cell of 1.5 V emf is used in the secondary circuit, the balance point is found to be 60 cm. On replacing this cell and using a cell of unknown emf, the balance point shifts to 80 cm.
 - a. Calculate unknown emf of the cell.

17. Two identical cells of

each joined in

supply to an external

b. Explain with reason, whether the circuit works, if the driver cell is replaced with a cell of emf 1V.



emf 1.5 V each joined in parallel provide circuit consisting of two resistances of 17 Ω parallel. A very high resistance voltmeter reads

the terminal voltage of cells to be 1.4 V. Calculate the internal resistance of each cell.

- 18. Two cells of emf 1.5 V and 2.0 V having internal resistances 0.2 Ω and 0.3 Ω respectively are connected in parallel. Calculate the emf and internal resistance of the equivalent cell.
- **19.** Why is a potentiometer preferred over a voltmeter for determining the emf of a cell? Two cells of emf E1 and E2 are connected together in two ways shown in fig. The balance points in a given potentiometer experiment for these two combinations of cells are found to be at 351 cm and 70.2 cm respectively. Calculate the ratio of the emfs of the two cells. -|H|
- 20. In the circuit shown, $R1 = 4 \Omega$, $R2 = R3 = 15 \Omega$, $R1 = 30 \Omega$ and E = 10 V. Calculate the equivalent resistance of the circuit and the current in each resistor.





SECTION-B

- 1. Make an investigatory project as discussed in your class.
- 2. Complete your activity file.
- 3. Complete your practical file.

CHEMISTRY

1 Prepare project report on topic allotted to you.

Project report should be hand written.

Only Initial pages must be computerized;

- Topic
- Acknowledgement
- Certificate
- Index

Attach photos while performing project at later stage.

You should use blue ball pen for writing, and black pen for headlines only.

Writing should be neat and clean while preparing the project.

At the end of project attach conclusion (summary of project) and bibliography.

LAST DATE OF SUBMISSION OF PROJECT REPORT IS 11 JULY 2025

[Written part must be completed during summer break]

WITHOUT PERFORMING PROJECT IN LAB PROJECT REPORT WILL NOT BE ACCEPTED.

Note: Top 5 projects will be selected and presented in front of other teachers and students and will be show cased in lab.

CHEMICAL KINETICS

Q1 What is the order of reaction whose rate constant has the same units as the rate of reaction?

Q 2 What will be the effect of temperature on rate constant?

Q 3 Write the difference between order and molecularity of reaction.

Q 4 For the reaction:

Write: $C_{12}H_{22}O_{11} + H_2 O + H^+ ? \rightarrow ??? C_6 H_{12}O_6 + C_6 H_{12}O_6$

(a) Rate of reaction expression. (b) Molecularity

Q 5 For a first order reaction time taken for half of the reaction to complete is t 1 and ¾ of the reaction to complete is t 2. How are t 1 and t 2 related?

Q 6 A reaction which is first order with respect to A has rate constant 6 min-1. If we start with [A] = 0.5 mol L-1, when would [A] reach the value of 0.05 ML-1?

Q 7 The rate of most of reaction double when their temperature is raised from 298 K to 308 K. Calculate the activation energy of such a reaction.

Q 8 (a) Define rate constant of reaction. (b) A first order reaction takes 40 mins for 30% decomposition. Calculate t ½.

Q 9 For the reaction 2A + B \rightarrow A2 B the rate = k[A][B]2 with k = 2.0 × 10–6 mol–2 L2 sec–1. Calculate the initial rate of reaction when [A] = 0.1 mol L–1, [B] = 0.2 mol L–1. Calculate the rate of reaction after [A] is reduced to 0.06 mol L–1.

Q 10 What is pseudo-order reaction? Give example. (b) Rate constant K of a reaction varies with temperature 'T' according to the equation: $2 \ 2 \ 2 \ 2 \ 2 \ 2 \ 2 \ 2 \ 1 \ \log K \ \log A \ 2.303 R \ T = - a$ where Ea is the activation energy. When a graph is plotted for log K vs 1/T, a straight line with a slope of - 4250 K is obtained. Calculate Ea for the reaction.

Q 11 Assertion and Reasoning:

Statement 1 the rate of reaction is accelerated by the presence of catalyst.

Statement 2 The presence of catalyst makes the value of ΔG° more negative

Statement 1: Lower the activation energy, faster is the reaction.

Statement 2 : Catalyst does not affect activation energy of the reaction

Q 12 A first order reaction is 20% complete in 20 minutes. Calculate the time taken for the reaction to go to 80% completion.

Read the passage given below and answer the following questions:

The rate of a reaction, which may also be called its velocity or speed, can be defined with relation to the concentration of any of the reacting substances, or to that of any product of the reaction. If the species chosen is a reactant which has a concentration c at time t the rate is - dc/dt, while the rate with reference to a product having a concentration x at time t is dx/dt. Any concentration units may be used for expressing the rate; thus, if moles per liter are employed for concentration and seconds for the time, the units for the rate are moles liter1 sec-1. For gas reactions pressure units are sometimes used in place of concentrations, so that legitimate units for the rate would be (mm. Hg) sec-1 and atm. sec-1 The order of a reaction concerns the dependence of the rate upon the concentrations of reacting substances; thus, if the rate is found experimentally to be proportional to the α th power of the concentration of one of the reactants A, to the β th power of the concentration is simply n = $\alpha + \beta + \dots$ (2) Such a reaction is said to be of the α th order with respect to the substance A, the β th order with respect to B and so on... (Laidler, K. J., & Glasstone, S. (1948). Rate, order and molecularity in chemical kinetics. Journal of Chemical Education, 25(7), 383.) In the following questions, a statement of assertion followed by a statement of reason is given. Choose the correct answer out of the following choices on the basis of the above passage.

1. Assertion: Rate of reaction is a measure of change in concentration of reactant with respect to time. Reason: Rate of reaction is a measure of change in concentration of product with respect to time.

2. Assertion: For a reaction: $P + 2Q \Diamond Products$, Rate = k [P]1/2[Q]1 so the order of reaction is 1.5

Reason: Order of reaction is the sum of stoichiometric coefficients of the reactants.

3. Assertion: The unit of k is independent of order of reaction.

Reason: The unit of k is moles L-1 s -1.

BIOLOGY

A. SOLVE BOTH THE SETS OF CT- TEST PAPERS AND PASTE IT IN YOUR HOMEWORK REGISTER.

- B. PREPARE THE PROJECT ASSIGNED TO YOU. PASTE PICTURES, PHOTOGRAPHS, GRAPHS OR OTHER RELATED INFORMATION AS PER NEED OF YOUR PROJECT.PROJECT SHOULD CONTAIN A PROPER INDEX AND BIBLOGRAPHY.
- C. CONTRIBUTE AN ARTICLE IN SOFT COPY WITH YOUR SMALL PICTURE FOR SCIENCE JOURNAL.
- D. ANSWER THE FOLLOWING QUESTIONS OF THE TASKSHEET. ANSWERS SHOULD BE TO THE POINT.

TASK SHEET: MICROBES IN HUMAN WELFARE

- 1. How does a small amount of curd added to fresh milk convert it into curd? Mention a nutritional quality that get added to the curd.
- 2. Mention the importance of Lactic acid bacteria to humans other than settling milk into curd.

- 3. Name bacterium responsible for the production of large holes in Swiss Cheese. What are these large holes due to ?
- 4. You have observed that fruit juice in bottles bought from the market are clearer as compared to those made at home. Give reason.
- 5. Name the plant whose sap is used in making ' Toddy' . Mention the process involved in it.
- 6. Name the pests that lady bird & dragon flies help to get rid off respectively?
- 7. Name the first antibiotic manufactured & also name its source microorganism.
- 8. Name two alcoholic drinks produced in each of the following ways.(i) by distillation and (ii) without distillation.
- 9. How do mycorrhizae function as biofertilisers? Explain with example.
- 10. Fill in the blanks spaces a, b, c, d, e, and f, given in the following table:

| S.No | Name of Organism | Commercial Product | Application |
|------|--------------------|--------------------|-------------------------|
| | Penicilliumnotatum | | |
| 1. | (b) | Penicillium | (a) |
| 2. | Streptococcus | Lactic acid | Making Curd. |
| 3. | Trichoderma | Clot buster enzyme | (c) |
| 4. | polysporum | (d) | Immuno supressive agent |
| 5. | Saccharomyces | Ethanol | (e) |
| 6. | cerevisiae | Swiss cheese | Food Product |
| | (f) | | |

- 11. What is biochemical oxygen demand (BOD) test? At what stage of Sewage treatment this test is performed? BOD level of three samples of water labelled as A, B and C are 30 mg/L, 10mg/L and 500 mg/L respectively. Which sample of water is most polluted?
- 12. Given below is the Flow chart of Sewage treatment. Fill in the blank spaces marked 'a' to 'f'.



13. What are biofertilisers? A farmer is advised to add a culture of bacterium in the soil before sowing the crop. Name the bacterium in the culture. How is this bacterium useful to the crop?

How is cyanobacteria in the paddy fields beneficial to paddy crops?

- 14. How does primary sludge differ from activated sludge? What type of changes in the sludge are carried out in anaerobic sludge digester? Give the composition of biogas produced in the sewage treatment plant.
- 15. Name the microbes that help production of the following products commercially.
 - (i) Statin
 - (ii) Citric Acid
 - (iii) Penicillin
 - (iv) Butyric Acid
- 16. A patient admitted in ICU was diagnosed to have suffered from myocardial infarction. The condition of coronary artery is depicted in the image below.

Name two bioactive agents and their mode of action that can improve this condition.



- 17. Substantiate by giving two reasons as to why a holistic understanding of the flora and fauna the cropland is required before introducing an appropriate bio control method.
- 18. A patient who had an organ transplant was given cyclosporine –A. Mention the microbial source and state the reason for administration of this bioactive molecule.
- 19. What is an antibiotic? What is a broad spectrum antibiotic? Who discovered first antibiotic and who gave full potential of first antibiotic discovered?
- 20. Name the two categories of microbes naturally occurring in sewage water. Explain their role in cleaning sewage water into usable water.
- 21. How the application of fungal Genus , Glomus to the agricultural farm increase the farm output?
- 22. Your advice is sought to improve the nitrogen content of the soil to be used for cultivation of a non leguminous crop.
 - (a) Recommend two microbes that can enrich the soil with nitrogen.
 - (b) Why do leugiminous crops not require such enrichment of soil?
- 23. Water samples were collected at points A, B and C in a segment of a river near a sugar factory and tested for BOD level. The BOD levels of samples A, B and C were 400 mg/L, 480 mg/L and 8 mg/L respectively.

What is this indicative of? Explain why the BOD level gets reduced considerably at the collection point C?



- 24. Why is Rhizobium categorized as a "symbiotic bacterium"? How does it acts as biofertiliser ?
- 25. Cow dung and water is mixed and this slurry is fed into the biogas plant for digestion by microbes. The person performing the process share that there is no need to provide inoculum for it , why ? What is the role of microbes at the source ? Under which condition will they be most effective and why ?

26. Mention one application of each of the following which are used in organic farming.

- Methanobacterium Mycorrhiza Trichoderma Anabaena Cyanobacteria Rhizobium
- 27. What are the advantages of using biofertilisers in agriculture ?
- 28. Why is biocontrol of pathogens favoured chemical control? Explain how the following act as bio control agents ?
 - (i) Bacillus thuringiensis
 - (ii) Nucleopolyhedro virus
 - (iii) Dragon Fly
- 29. In the process of sewage treatment as shown in image below effluent of primary treatment was passed on for secondary treatment in a large aeration treatment . In that treatment as a result A is produced. What is A and what is its fate in the process of treatment.



30. Given below is a figure of a biogas plant.



- (a) Identify A and B.
- (b) Certain group of bacteria present in cattle dung produce the gas contained in A. Name them and how do they produce the gas .

PSYCHOLOGY

Interview someone aged 14 to 17 who has experienced depression, anxiety, or aggression to gather their psychosocial history. Focus on their background, mental health struggles, coping strategies, and any current stressors. Write a case profile report summarizing the key findings and reflect on your experience conducting the interview.

MASS MEDIA STUDIES

BUSINESS STUDIES

Q1. DO ANY ONE PROJECT AS PER THE GUIDELINES GIVEN BELOW GUIDELINES FOR PROJECT OF BUSINESS STUDIES (2024-25)

I. Principles of Management

The students are required to visit any one of the following:

- 1. A departmental store.
- 2. An Industrial unit.
- 3. A fast food outlet.
- 4. Any other organisation approved by the teacher.

They are required to observe the application of the general Principles of management advocated by Fayol.

Fayol's principles

- 1. Division of work.
- 2. Unity of command.
- 3. Unity of direction.
- 4. Scalar chain
- 5. Espirit de corps
- 6. Fair remuneration to all.
- 7. Order.
- 8. Equity.
- 9. Discipline
- 10. Subordination of individual interest to general interest.
- 11. Initiative.
- 12. Centralisation and decentralisation.
- 13. Stability of tenure.

OR

They may enquire into the application of scientific management techniques by F.W.Taylor in the unit.

Scientific techniques of management.

- 1. Functional foremanship.
- 2. Standardisation and simplification of work
- 3. Method study.
- 4. Motion Study.
- 5. Time Study.

6. Fatigue Study

7. Differential piece rate plan.

Students may use worksheets, questionnaire, interviews and organisational chart etc.

II. Marketing Students can select any one of the following product- 1. Adhesives 2. Air conditioners 3. Baby diapers 4. Bathing Soap 5. Bathroom cleaner 6. Bike 7. Blanket 8. Body Spray 9. Bread 10. Breakfast cereal 11. Butter 12. Camera 13. Car 14. Cheese spreads 15. Chocolate 16. Coffee 17. Cosmetology product 18. Crayons 19. Crockery 20. Cutlery 21. Cycle 22. DTH 23. Eraser 24. e-wash 25. Fairness cream 26. Fans 27. Fruit candy 28. Furniture 29. Hair Dye 30. Hair Oil 31. Infant dress 32. Inverter 33. Jams 34. Jeans 35. Jewellery 36. Kurti 37. Ladies bag 38. Ladies footwear 39. Learning Toys 40. Lipstick 41. Microwave oven 42. Mixers 43. Mobile 44. Moisturizer 45. Music player 46. Nail polish 47. Newspaper 48. Noodles 49. Pen 50. Pen drive 51. Pencil 52. Pickles 53. Razor 54. Ready Soups 55. Refrigerator 56. RO system 57. Roasted snacks 58. Salt 59. Sarees 60. Sauces/ Ketchup 61. Shampoo 62. Shaving cream 63. Shoe polish 64. Shoes 65. Squashes 66. Suitcase/ airbag 67. Sunglasses 68. Tea 69. Tiffin Wallah 70. Toothpaste 71. Wallet 72. Washing detergent 73. Washing machine 74. Washing powder 75. Water bottle 76. Water storage tank 77. Wipes

The identified product should not be items whose consumption/use is discouraged by the society and government like alcohol products/pan masala and tobacco products, etc.

The students are required to make a project on the identified product/service keeping in mind the following:

- 1. Why have they selected this product/service?
- 2. Find out '5' competitive brands that exist in the market.
- 3. What permission and licences would be required to make the product?
- 4. What are your competitors Unique Selling Proposition.[U.S.P.]?
- 5. Does your product have any range give details?
- 6. What is the name of your product?
- 7. Enlist its features.
- 8. Draw the 'Label' of your product.
- 9. Draw a logo for your product.
- 10. Draft a tag line.
- 11. What is the selling price of your competitor's product?
 - 1. Selling price to consumer
 - 2. Selling price to retailer
 - 3. Selling price to wholesaler
- 12. What is the profit margin in percentage to the
- Manufacturer.
- Wholesaler.
- Retailer.
- 13. How will your product be packaged?
- 14. Which channel of distribution are you going to use? Give reasons for selection?
- 15. Decisions related to warehousing, state reasons.
- 16. What is going to be your selling price?
 - 1. To consumer
 - 2. To retailer
 - 3. To wholesaler
- 17. List 5 ways of promoting your product.
- 18. Any schemes for
 - 1. The wholesaler

- 2. The retailer
- 3. The consumer
- 19. What is going to be your 'U.S.P?
- 20. What means of transport you will use and why?
- 21. Draft a social message for your label.
- 22. What cost effective techniques will you follow for your product.
- 23. What cost effective techniques will you follow for your promotion plan.

At this stage the students will realise the importance of the concept of marketing mix and the necessary decision regarding the four P's of marketing.

Product Place Price Promotion

On the basis of the work done by the students the project report should include the following:

- 1. Type of product /service identified and the (consumer/industries) process involve there in.
- 2. Brand name and the product.
- 3. Range of the product
- 4. Identification mark or logo.
- 5. Tagline.
- 6. Labeling and packaging.
- 7. Price of the product and basis of price fixation.
- 8. Selected channels of distribution and reasons thereof.
- 9. Decisions related to transportation and warehousing. State reasons.
- 10. Promotional techniques used and starting reasons for deciding the particular technique.
- 11. Grading and standardization.

Presentation and Submission of Project Report Following essentials are required to be fulfilled for its preparation and submission.

- 1. The total length of the project will be of 35 to 40 pages.
- 2. The project should be handwritten.
- 3. The project should be presented in a neat folder
- 4. The project report should be developed in the following sequence
- Cover page should include the title of the Project, student information, school and year.
- List of contents.

• Acknowledgements and preface (acknowledging the institution, the places visited and the persons who have helped).

- Introduction.
- Topic with suitable heading.
- Planning and activities done during the project, if any.
- Observations and findings of the visit.
- Conclusions (summarized suggestions or findings, future scope of study).
- Photographs (if any).
- Appendix
- Teacher's observation.
- Signatures of the teachers.

ASSESSMENT

Allocation of Marks = 20 Marks

The marks will be allocated under the following heads:

| 1 | Initiative, cooperativeness and participation | 2 Mark |
|---|---|----------|
| 2 | Creativity in presentation | 2 Mark |
| 3 | Content, observation and research work | 4 Marks |
| 4 | Analysis of situations | 4 Marks |
| 5 | Viva | 8 Marks |
| | Total | 20 Marks |

POLITICAL SCIENCE

1. Collect 10 headlines of national and international news and paste in your Notebook. Write in brief your understanding of the issue.

2. Project work- Prepare a project according to CBSE guidelines.

General Instruction for project

- a) It should be handwritten
- b) Project should be summed up in 20-25 pages.
- c) It should be well researched based on facts and figures and Pictorial
- d) The project must have a table of content, title/cover page, Acknowledgment, Certificate, conclusion and bibliography.
- e) You can plan a survey or an interview to support your research.
- f) It must include relevant news clipping, facts and figures and pictures

FINE ARTS (PAINTING 049)

1. Visit museum and Art galleries and make report.

2.Collect reproduction of old masters (artist) and copy any one in A2 size sheet with colour.

3.Gain knowledge of art materials available in the market.

4.Study and make notes of terminologies-----perspective, eye level ,fixed point of view, vanishing point, ratio-proportion, sketching ,drawing light & shade, landscape, vertical, horizontal, two & three dimensional, transparent & opaque colour.

5.Draw four imaginative paintings based on subjects from life and or nature in watercolor(A2 sheet).

6.Draw two sketches daily in an A4 size art file.

ACCOUNTANCY

Q- Arun and Barun are partners in a firm sharing profits and losses equally. Their capitals on 1st April, 2015 were ₹4,80,000 and ₹5,40,000 On 1st October , 2015, they decided that the total capital of the firm be ₹10,00,000 to be contributed equally by both of them. According to the partnership deed, interest on capital is allowed to the partners @ 6% p.a.

You are required to compute interest on capital for the year ending 31st March, 2016.

Q- A and B are partners in a firm. Their capital accounts showed the balance on April 1, 2015 as ₹4,00,000 and ₹3,00,000 respectively. On August 1, 2015 they introduced further capitals of ₹50,000 and ₹40,000 respectively. B withdrew ₹15,000 from his capital on March 1, 2016. Interest is allowed @ 6% p.a. on the capitals. Compute interest on capitals for the year ending March 31, 2016.

Q- A and B are partners sharing profits and losses in the ratio of 3:1. Their capitals at the end of the financial year 2016-17 were \gtrless 6,00,000 and \gtrless 3,00,000. During the year 2016-2017, A's drawings were \gtrless 80,000 and the drawings of B were \gtrless 40,000, which had been duly debited to partner's capital accounts. Profit before charging interest on capital for the year was \gtrless 80,000. The same had also been credited in their profit sharing ratio. B had brought additional capital of \gtrless 70,000 on October 1, 2016. Calculate interest on capital @ 12% p.a. for the year 2016-17.

Q- (Fluctuating Capitals)

Shiv and Hari entered into partnership on 1st April, 2017, contributing ₹5,00,000 and ₹2,00,000 respectively. Hari also introduced ₹1,00,000 as additional capital on 1st July, 2017. They agreed to share profits and losses in the ratio of 3:2. Following information is provided regarding the partnership :

- i. Shiv and Hari, each are allowed a salary of ₹5,000 per quarter.
- ii. Interest is to be allowed on Capitals @ 8% p.a. and charged on drawings at 10% p.a.

Drawings of Shiv and Hari during the year were ₹12,000 and ₹10,000 respectively. Profit as at 31st March, 2018 before the above mentioned adjustments was ₹1,96,000.

Prepare :

- i. Necessary journal entries relating to appropriation of profits,
- ii. Profit and Loss Appropriation A/c, and
- iii. Partner's Capital A/cs.

Q- Sarita and Vandana were partners in a firm sharing profits in the ratio of their capitals contributed on commencement of business which were $\gtrless4,00,000$ and $\gtrless3,00,000$ respectively. The firm started business on April 1, 2018. According to the partnership agreement :

- i. Every year, in case of profit, ₹50,000 or 10% of the profit, Whichever is more, will be donated for providing school fees of specially abled children.
- ii. Interest on capital is to be allowed at 12% p.a. and interest on Drawings is to be charged at 10% p.a.
- iii. Sarita and Vandana are to get a monthly salary of ₹10,000 and ₹15,000 respectively.

The profits for year ended March 31, 2019 before making above appropriations was ₹6,00,000. The drawings of Sarita and Vandana were ₹2,00,000 and ₹2,50,000, respectively. Interest on drawings amounted to ₹ 10,000 for Sarita and ₹12,500 for Vandana.

You are required to prepare Profit and Loss Appropriation Account and Partner's Capital Accounts assuming that their capitals are fluctuating.

Q- A and B are partners sharing profits in the ratio of 3:2, with Capitals of ₹5,00,000 and ₹3,00,000 respectively. Interest on Capital is agreed @ 6% p.a. is to be allowed an annual salary of ₹60,000. During the year 2018-19, the profits prior to the calculation of interest on capital but after charging B's salary amounted to ₹1,80,000. A provision of 5% of the profit is to be made in respect of commission to the Manager.

Prepare Profit and Loss Appropriation account showing the distribution of profit and the partner's capital accounts for the year ending March 31, 2019.

Q- A and B are partners in a firm. A is entitled to a salary of ₹15,000 p.m. and a commission of 10% ofnet profit before charging any commission. B is entitled to a commission of 10% of net profit after charging his commission. Net profit for the year ended 31^{st} March 2018 was ₹4,40,000.

You are required to show the distribution of profit.

Q- A and B are partners in a firm sharing profits and losses in the ratio of 3:2 with capitals of ₹5,00,000 and ₹2,50,000 respectively on 1st April, 2017. Each partner is entitled to 10% p.a. interest on his capital. A is entitled to a commission of 10% on net profit remaining after deducting interest on capitals but before charging any commission. B is entitled to a commission of 8% of net profit remaining after deducting interest on capitals and after charging all commissions. The profits for the year ended 31st March, 2018 prior to calculation of interest on capital was ₹3,75,000.

Prepare necessary journal entries.

Q- A and B are partners sharing profits and losses in the ratio of 2:1 with capitals of ₹10,00,000 and ₹5,00,000 respectively on 1st April, 2018. Each partner is entitled to 8% p.a. interest on his capital. B is entitled to a salary of ₹3,500 p.m. together with a commission of 10% of Net Profit remaining after deducting interest on capitals and salary and after charging his commission. The profits for the year ended 31st March, 2019 prior

to calculation of interest on capital but after charging salary of B amounted to ₹4,50,000. Show the division of profit, pass journal entries and prepare Partner's Capital Accounts : (i) When capitals are fixed, and (ii) When capitals are fluctuating.

Q- X and Y are partners in a firm. Their capitals as on April 1, 2017 were ₹2,50,000 and ₹1,80,000 respectively. They share profits equally. On July 1, 2017, they decided and their capitals should be ₹2,00,000 each. The necessary adjustments in the capitals were made by withdrawing or introducing cash. According to the partnership deed, interest on Capital is to be allowed at 8% p.a. X is to get an annual salary ₹4,000 and Y is allowed a monthly salary of ₹800. It was found that Y was regularly withdrawing his monthly salary.

The manager of the firm is entitled to a commission of 10% of the profit before any adjustment is made according to the partnership deed.

Net profit for the year ended on 31st March, 2018, before charging interest on capital and salary, was ₹80,000. Prepare the profit and loss appropriation account, partner's capital accounts and current accounts.

Q- A, B and C were partners in a firm having capitals of $\gtrless60,000$; $\gtrless60,000$ and $\gtrless80,000$ respectively. Their Current Account balances were A : $\gtrless10,000$; B : $\gtrless5,000$ and C : $\gtrless2,000$ (Dr.). According to the partnership deed 10% of the profit is to be transferred to General Reserve and the partners were entitled to interest on capital @ 5% p.a. C being the working partner was also entitled to a salary of $\gtrless12,000$ p.a. The profits were to be divided as follows :

- a) The first ₹20,000 in proportion to their capitals.
- b) Next ₹30,000 in the ratio of 5:3:2.
- c) Remaining profits to be shared equally.

The firm made a profit of ₹1,80,000 for the year ended 31st March, 2019 before charging any of the above items. Prepare the Profit & Loss Appropriation Account and pass necessary journal entry for apportionment of profit.

Q- The partnership agreement of Maneesh and Girish provides that

- i. Profits will be shared equally.
- ii. Maneesh will be allowed a salary of ₹400 p.m.
- iii. Girish who manages the sales department will be allowed a commission equal to 10% of the net profit after allowing Maneesh's salary.
- iv. 7% interest will be allowed on partner's fixed capital.
- v. 5% interest will be charged on partner's annual drawings.
- vi. The fixed capitals of Maneesh and Girish are ₹1,00,000 and ₹80,000 respectively. Their annual drawings were ₹16,000 and ₹14,000 respectively. The net profit for the year ending March 31, 2019 amounted to ₹40,000.

Prepare firm's Profit and Loss Appropriation Account.

Q- A and B entered into partnership on 1st April, 2017 without any partnership deed. They introduced capitals of ₹5,00,000 and ₹3,00,000 respectively. On 31^{st} October 2017, A advanced ₹2,00,000 by wayofloan to the firm without any agreement as to interest.

The Profit and Loss Account for the year ended 31.3.2018 showed a profit of ₹4,30,000, but the partners could not agree upon the amount of interest on loan to be charged and the basis of division of profits. Pass necessary journal entries and prepare the Capital A/cs of both the partners and Loan A/c of A.

Q- A and B are partners with capitals of ₹5,00,000 and ₹3,00,000 respectively. The profit for the year ended 31^{st} March 2019 was ₹3,46,000 before allowing interest on partner's loan. Show the distribution of profit after taking the following into consideration :

- i. Interest on A's Loan of ₹1,50,000 to the firm provided on 1^{st} April, 2018.
- ii. Interest on capital to be allowed @ 5% p.a.
- iii. Interest on drawings @ 6% p.a. drawings were A ₹60,000 and B ₹40,000.
- iv. B is to be allowed a Commission of 2% on sales. Sales for the year were ₹30,00,000.
- v. 10% of the divisible profits is to be kept in a Reserve Account.

Q- X and Y are partners with a profit sharing ratio of 1 : 2 with capitals of ₹4,00,000 and ₹6,00,000 respectively. On 1st October, 2018 X and Y granted loans of ₹1,00,000 and ₹60,000 respectively to the firm. Distribute the profit/losses amongst the partners for the year ended 31^{st} March, 2019 in each of the following cases :

Case (a) If the profit before interest for the year amounted to ₹12,000.

(b) If the profit before interest for the year amounted to ₹3,000.

(c) If the loss before interest for the year amounted to ₹7,500.

Q- A and B are partners sharing profits in the ratio of 3 : 2.On 1st April, 2018 their capitals were ₹5,00,000 and ₹3,00,000 respectively. A was in need of funds and hence took a loan of ₹1,00,000 from the firm on 1st July, 2018, agreed rate of interest being 12% p.a.

Profit for the year ended 31st March, 2019 amounted to ₹1,50,000 before charging interest on loan to A.

Pass Journal entries for interest and prepare Partner's Capital Accounts.

Q- Akshra and Samiksha are in partnership. Business is being carried from the property owned by Akshra on a monthly rent of ₹5,000. Akshra is entitled to a salary of ₹40,000 per quarter and Samiksha is to get commission of 4% on net sales, which during the year was ₹50,00,000. Net Profit for the year ended 31^{st} March, 2018 before providing for rent was ₹6,00,000.

You are required to prepare Profit and Loss Appropriation Account for the year ended 31st March, 2018.

Q- Rahim and Sudesh, the two partners of a business firm, agreed to appropriate the profits of their firm on the following terms :

a) Interest is payable on capital @ 5% per annum.

b) Rahim will be entitled to a salary of ₹5,00 per month.

c) Loan advanced by a partner to the firm is to carry interest @ 10% per annum.

d) Interest on drawings to be charged from the partners @ 5% per annum.

e) Sudesh will get commission @ 1% on the sales made during the year.

f) Rahim is entitled to a rent of ₹25,000 per annum for allowing the firm to carry on the business in his premises.

The net profit of the firm for the year ended 31st March, 2019, was ₹1,75,500 before taking into account any of the above terms.

Q- A, B and C are partners in proportion of 3/6, 2/6 and 1/6 respectively. D was admitted in the firm as a new partner with 1/6th share. Calculate the new profit sharing ratios of the partners.

Q- (a) Ram and Shyam are partners sharing profits and losses in the ratio of 7/12: 5/12. They admit Gopi as a new partner for $1/6^{\text{th}}$ share, which he acquires equally from Ram and Shyam. Calculate the new profit sharing ratios of the partners.

(b) A, B and C were partners in a firm sharing profits in the ratio of 3:2:1. They admitted D as a new partner for $1/8^{\text{th}}$ share in the profits, which he acquired $1/6^{\text{th}}$ from B and $1/6^{\text{th}}$ from C.

Calculate the new profit sharing ratio of A, B, C and D.

Q- Suresh and Ramesh were partners in a firm sharing profits in 5 : 3 ratio. On 1-4-2018 they admitted Deepak as a new partner for 1/4th share. On 31st July, 2018 Karan was admitted as a new partner for 1/6th share which he acquired equally from Suresh, Ramesh and Deepak. Calculate the new profit sharing ratio of Suresh, Ramesh, Deepak and Karan.

Q- (a) A and B are partners sharing profits in the ratio of 7: 3. C was admitted with $3/7^{\text{th}}$ share in the profits which he took $2/7^{\text{th}}$ from A and $1/7^{\text{th}}$ from B. Calculate new ratio of partners.

(b) Ram and Shyam are partners in a firm sharing profits in the ratio of 7:5. Mohan is admitted on $1/6^{\text{th}}$ share which he takes $1/24^{\text{th}}$ from Ram and $1/8^{\text{th}}$ from Shyam. Calculate the new profit sharing ratio of the partners.

Q- A, B and C were partners in a firm sharing profits in 3 : 3 : 2 ratio. They admitted D as a new partner for 4/7 profit. D acquired his share 2/7 from A, 1/7 from B and 1/7 from C. Calculate new profit sharing ratio.

Q- (a) Lucy and Zeny were partners in a firm sharing profits in 4 : 3 ratio. They admitted Allen as a new partner for 20% of share in the profits. Allen acquired his share of profits in the ratio of 1 : 2 from Lucy and Zeny. Calculate the new profit sharing ratio of Lucy, Zeny and Allen.

(b) A, B and C are partners sharing profits in 3 : 2 : 2 ratio. They admitted D as a new partner for 1/5 share which he acquired from A, B and C in 2 : 2 : 1 ratio respectively. Calculate new profit sharing ratio.

Q- A and B are partners in a firm sharing profits and losses in the ratio of 3:2. C is admitted for $1/5^{\text{th}}$ share in profits of the firm. Calculate the new profit sharing ratio of the partners if,

(a) C gets it equally from A and B

(b) C gets it from A and B in the ratio of 2 : 1

(c) C gets it wholly from A

(d) C gets it wholly from B

(e) C gets it 3/20 from A and 1/20 from B.

Q- A and B are partners in a firm sharing profits in the ratio of 7: 3. C is admitted as a new partner. A sacrifices $2/7^{\text{th}}$ of his share in profits in favour of C and B $1/7^{\text{th}}$ of his share in favour of C. Calculate the new profit sharing ratio between A, B and C.

Q- Arun, Bhushan and Chetan are partners in a firm sharing profits in 3 : 2: 3 ratio. They decide to admit Sehzad as a partner. Arun surrendered 1/3 of his share in favour of Sehzad, Bhushan surrendered 1/4 of his share in favour of Sehzad and Chetan surrendered 1/5 of his share in favour of Sehzad. Calculate new profit sharing ratio.

Q- Ram and Mohan were partners in a firm sharing profits in 3 : 2 ratio. On 1st April 2016, they admitted Sita and Radha as new partners. Ram sacrificed $1/3^{rd}$ of his share in favour of Sita and Mohan sacrificed $\frac{1}{2}$ of his share in favour of Radha. Profit of the firm for the year ended 31^{st} March 2017 amounted to ₹3,60,000. Prepare necessary journal entries for distribution of profit.

Q- On 1-4-2010 Sahil and Charu entered into partnership for sharing profits in the ratio of 4: 3. They admitted Tanu as a new partner on 1-4-2012 for $1/5^{\text{th}}$ share which she acquired equally from Sahil and Charu. Sahil, Charu and Tanu earned profits at a higher rate than the normal rate of return for the year ended 31-3-2013. Therefore, they decided to expand their business. To meet the requirements of additional capital they admitted Puneet as a new partner on 1-4-2013 for $1/7^{\text{th}}$ share in profits which he acquired from Sahil and Charu in 7: 3 ratio.

Calculate :

(i) New profit sharing ratio of Sahil, Charu and Tanu for the year 2012-13.

(ii) New profit sharing ratio of Sahil, Charu, Tanu and Puneet on Puneet's admission.

Q- A and B are equal partners. They admit C and D as partners with 1/5 and 1/6 share respectively. What is the profit sharing ratio of all the partners?

Q- A, B and C are partners sharing profits in the ratio of 5:3:2. They admit D into partnership. The new profit sharing ratio of partners is 3:2:2:3. Calculate the sacrificing ratio.

Q- X, Y and Z share profits in the ratio of 4:3:2. P was admitted in the firm as a partner with $1/10^{\text{th}}$ share of profits. Calculate sacrificing ratios of the partners.

Q- A and B are partners sharing profits in the ratio of 4: 1. A surrenders $1/4^{\text{th}}$ of his share and B surrenders $\frac{1}{2}$ of his share in favour of C, a new partner. What is the sacrificing ratio and the new ratio?

Q- Anil and Sunil are partners sharing profits and losses in the ratio of 3:2. They admit Charan as a new partner from 1st April, 2019. Anil gives $1/3^{rd}$ of his share while Sunil gives $1/10^{th}$ from his share to Charan. Calculate the sacrificing ratios and the new ratios.

Q- Find out the sacrificing ratio and new ratio in the following cases :

(a) A and B are partners sharing profits and losses in the ratio of 3:2. C is admitted for $1/4^{\text{th}}$ share. A and B decide to share equally in future.

(b) A and B are partners. They admit 'C' for $1/4^{th}$ share. In future the ratio between A and B would be 2:1.

Q- X and Y are sharing profits and losses in the ratio of 5 : 3. Z is admitted and it is decided that the profit sharing ratio between Y and Z shall be the same as existing between X and Y. Calculate the new profit sharing ratio and the sacrificing ratio.

Q- K, L and M partners sharing in the ratio of 3:2:1. They admit N for $1/6^{th}$ share. It is agreed that M would retain his original share. Calculate the new ratios and sacrificing ratios.

Q- A, B and C are partners sharing profits and losses in the ratio of 9:6:5. D is admitted as a new partner for $1/4^{\text{th}}$ share. B sacrifices $1/20^{\text{th}}$ from his share in favour of D and rest of the sacrifice was made by A and C in the ratio of 3:1. Calculate sacrificing ratio and new profit sharing ratio.

Q- A and B are partners in a firm, sharing Profits and Losses in the ratio of 3:2. Their capitals are \$1,\$0,000 and \$1,40,000 respectively. They admit X in partnership on the conditions that he will bring \$67,500 as goodwill and \$1,50,000 as capital and will get $\frac{1}{4}$ share in the profits of the firm. Assuming that the capital and goodwill have been brought in cash by the new partner, pass the necessary journal entries and find out new profit sharing ratio of partners (A) Goodwill is retained in the firm and (B) Goodwill is withdrawn by old partners.

Q- X and Y are partners sharing profit and losses in the ratio of 2 : 1. They admit Z into partnership with $1/4^{\text{th}}$ share in profits which he acquires equally from X and Y. Z brings in ₹1,65,000 as capital and ₹30,000 as goodwill in cash.

Pass entries and calculate new profit sharing ratios.

Q- Ram and Shyam are partners. Their profit-sharing ratio is 3:2. Mohan joins the partnership for $1/4^{\text{th}}$ share in profits (of which he acquires 2/3 from Ram and 1/3 from Shyam). Mohan brings in ₹6,00,000 for capital and ₹2,40,000 for goodwill. ¼ of the amount of goodwill is withdrawn by old partners.

Pass necessary Journal entries and find out new profit sharing ratio.

Q- B and C were partners in a firm sharing profits and losses in the ratio of 4: 3. They admitted D as a new partner for $1/4^{th}$ share in the profits which he acquired from B and C in 3 : 4 ratio. D brought ₹1,80,000 for his capital and ₹42,000 for his $1/4^{th}$ share in goodwill. Calculate new profit ratio of B, C and D and pass necessary journal entries for the above transactions on D's admission in the books of the firm.

Q- A and B are partners sharing profits in the ratio of 3:2. They admit C into the firm for $3/7^{\text{th}}$ profit which he takes $2/7^{\text{th}}$ from A and $1/7^{\text{th}}$ from B. C brings ₹60,000 for his share of goodwill and ₹2,00,000 for his capital.

Give necessary Journal entries. Also calculate new profit sharing ratio.

Q- A and B share profits and losses in the ratio of 5:3. They admit C as a partner who pays ₹54,000 as premium for goodwill for $1/5^{\text{th}}$ share in the future profits of the firm. Pass Journal Entries appropriating the premium money and show the new profit sharing ratio in each of the following cases :

(i) if he acquires his share of profits in the original ratio of existing partners;

- (ii) if he acquires his share of profits in equal proportions from the existing partners;
- (iii) if he acquires his share in the ratio of 3 : 1 from the existing partners;
- (iv) if he acquires his share of profits as $1/6^{th}$ from A and $1/30^{th}$ from B.

Q- Singh, Gupta and Malik are partners in a firm sharing profits and losses in the ratio of 3:2:3. They admitted Lal as new partner, who brings ₹3,00,000 as capital and ₹1,05,000 as his share in Goodwill in cash. Singh surrendered $1/3^{rd}$ of his share, Gupta surrendered $1/4^{th}$ of his share and Malik surrendered $1/5^{th}$ of his share in favour of Lal.

Find out Sacrifice Ratio and Pass necessary journal entries for the above.

Also calculate new profit sharing ratio.

Q- A, B and C are partners, sharing profits in the ratio of 4 : 3: 2. D is admitted for 2/9 share of profits and brings ₹3,00,000 as his capital and ₹1,00,000 for his share of goodwill. The new profit sharing ratio will be A : B : C : D. 3 : 2 : 2 : 2.

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