



JUNE 2024

SUMMER VACATION HOLIDAY HOMEWORK

2024-2025

CLASS : - XII COMMERCE

ACTIVITIES



SESSION 2024

DEAR PARENTS

Vacation is the time for the children to explore their myriad interest and indulge in various activities which would lead to their all-round development.

Summer Vacation is the most awaited time for both parents and kids. We have tried to keep the homework simple, informative, interesting and fun filled.

Here are a few tips for parents to act as a facilitator to help your child balance his/her eagerness in pursuing adventure, creativity and self-expression with development of responsibility.

- Make sure that you are spending quality time with your wards.
- Teach them the importance of moral value in their life.
- Motivate them to read good books.
- Encourage and help your child in shouldering responsibilities in household chores. It will aid them to be independent.
- Keeping in view the prevailing situation, indulge yourself in various indoor games with them.
- Encourage the child to wish 'Good Morning' and 'Good Night' to everybody.
- Encourage the child to speak simple sentences in English
- Talk respectfully with the child and encourage your child to do the same.
- Motivate the child to use polite words such as 'Please', 'Thank You', 'Sorry', 'May I'.
- Revise the work done in the classes.

Please note: Use resources (rough notebook) only which are available at home to complete all homework including project work. Prepare a systematic time table and follow it religiously from the very first day. Allow them to complete homework on their own under your guidance. Make these holidays memorable for the young learners by providing a nurtured and stimulated environment at home which is full of fun, excitement, and learning. Wish you all safe and healthy holiday ahead!



HOLIDAY



Homework

NOTE : IF YOU HAVE ANY QUERY RELATED TO ANY SUBJECT, YOU CAN CONTACT WITH SUBJECT TEACHER.

Sr. No.	Subjects	Name of Subject Teacher	Phone No.
1	ENGLISH	MS. A. ROY	8981435834
2	ACCOUNTANCY	MR. ARJUN KAUSHIK	9368210839
3	B.STUDIES	MR. ARJUN KAUSHIK	9368210839
4	ECONOMICS	MR. AMAN AGARWAL	8909890342
5	I.P.	MR. ANIL KUMAR	8222911803
6	PHY. EDU.	MR. RAJAT MISHRA	8808382828
7	FINE ARTS	MR. YOGESH	8285867691
8	MUSIC	MR. NAVDEEP	9876205809
9	APPLIED MATHS	MR. MOHIT	9540173893



HOLIDAY

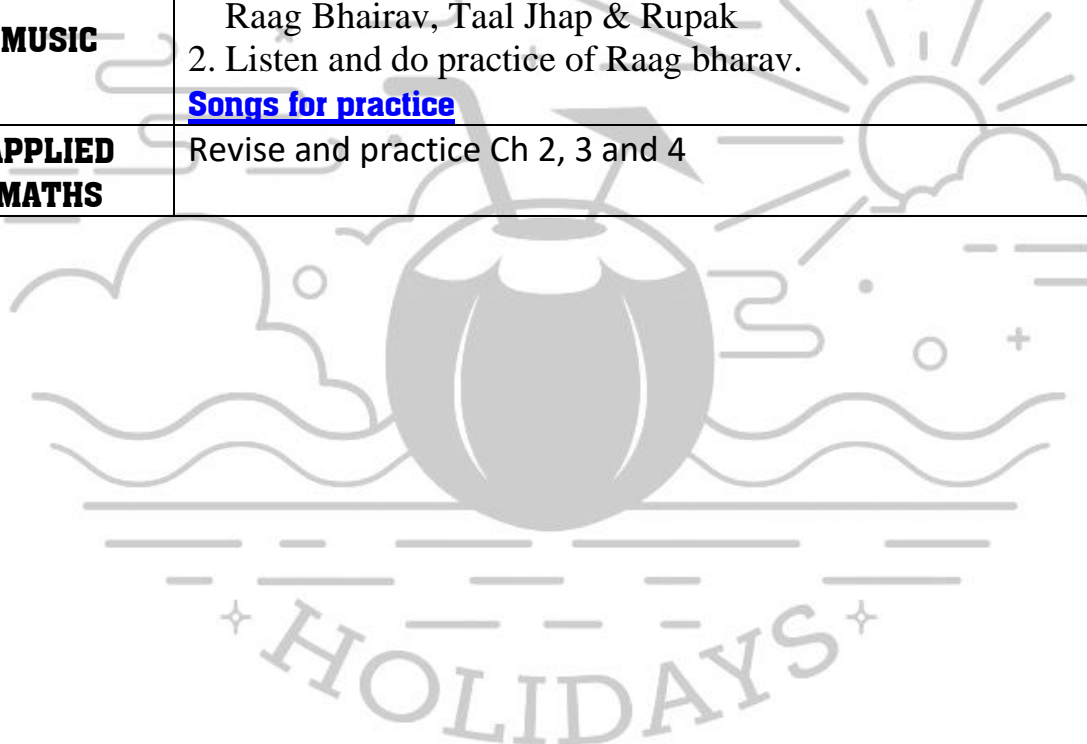


Homework

SUBJECT WISE HOLIDAY HOMEWORK

Sr. No	Subject	Holiday Home Work
1	ENGLISH	<p>Compare the condition of Saheb and Mukesh in the story lost spring in your fair notebook</p> <p>Write an essay on the importance of vacation in student life in your fair notebook</p> <p>Make a dictionary of 50 words in a separate notebook</p> <p>Read the poem an elementary school classroom in a slum and write a short summary of it in your fair notebook</p>
2	ACCOUNTANCY	<p>Complete assignment work as PDF in your fair notebook which outline the task and project with this holiday homework</p>
3	B.STUDIES	<p>Complete assignment work as PDF in your fair notebook which outline the task and project with this holiday homework</p>
4	ECONOMICS	<p>Make a project file on a (A4 size color page) topic which given below</p> <ol style="list-style-type: none">1.National income (Roshini Rajput)2. Environment sustainable development (Hansika)3.Role of NABARD (Hitesh)4. Money and banking (Harsh)5. G20 inclusive and action oriented. (Mo. Kamran)6. E- rupee. (Jai)7. Vertical farming (Livanshu)8. Alternate fuels (Shivam)9. Garden budget and the economy (keshav)10. Foreign exchange (Bhashkar)11. Cashless India initiative (Arpit)12. Make in India (Nitesh)13. The economist of gold (Ajay)14. Working towards India's human capital. (Khushal)

5	I.P.	Do the given worksheets (1 to 6) in fair notebook. All the worksheets are attached with this document.
6	PHY. EDU.	Make diagram of Olympic flag. Learn relaxation technique for Improving concentration Learn and perform N7 sitting and standing yoga asana
7	FINE ARTS	Unit-1 Ch-2-Rajasthani school of miniature painting. Ch-3-pahari school of miniature painting. Make note on Ch 2 and 3 Practical work Make two creative composition on human figure Still life with pencil shading (landscape or composition)
8	MUSIC	1. Revise and learn the given topics - Definitions of music concepts, Raag Bhairav, Taal Jhap & Rupak 2. Listen and do practice of Raag bharav. Songs for practice
9	APPLIED MATHS	Revise and practice Ch 2, 3 and 4



ACCOUNTING
Class 12 - Accountancy

Section A

Question No. 1 to 6 are based on the given text. Read the text carefully and answer the questions:

[6]

Following information is provided by Gori Ltd. on 31st March 2021

Particulars	Note No.	2021
I Equity and Liabilities		
1. Shareholders' Funds		
(a) Share Capital		25,00,000
(b) Reserves and Surplus	1	10,00,000
2. Non-current Liabilities		
Long term Borrowings	2	17,50,000
3. Current Liabilities		
(a) Short-term Borrowings	3	7,50,000
(b) Other Current Liabilities	4	3,50,000
Total		63,50,000
II ASSETS		
1. Non-current Assets		
(a) Property, Plant & Equipment (Fixed Assets):		
(i) Tangible Assets		45,15,000
(ii) Intangible Assets		1,00,000
(b) Non-Current Investment	5	5,00,000
2. Current Assets:		
(a) Current Investment		2,50,000
(b) Inventories	6	5,35,000
(c) Cash and Cash Equivalents		4,50,000
Total		63,50,000

Notes to Accounts

Particulars	2021
1. Reserves and Surplus	
Surplus i.e. Balance in Statement of P/L	10,00,000
2. Long-term Borrowings	
12% Debentures	17,50,000
3. Short-term Borrowings	
Cash Credit	7,50,000
4. Other Current Liabilities	
12% Debentures: Current Maturities of Long-term Debts	3,50,000
5. Non-current Investment	
Trade Investment	5,00,000
6. Inventories	
Stock	4,00,000
Loose Tools	35,000

Stores and spares	1,00,000
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1. Current Ratio of the firm will be: a) 2.5 : 1 b) 1 : 1 c) 2.25 : 1 d) 2 : 1
2. Debt to Equity Ratio of the Company will be: i. 2 : 1
ii. 1 : 1
iii. 0.5 : 1
iv. 0.75 : 1 a) Option (iii) b) Option (ii) c) Option (i) d) Option (iv)
3. Total Assets to Debt Ratio will be: a) 0.28 : 1 b) 3.6 : 1 c) 2.25 : 1 d) 2.5 : 1
4. Proprietary Ratio of the Company will be: i. 1 : 1
ii. 0.55 : 1
iii. 0.75 : 1
iv. 1.5 : 1
a) Option (iv) b) Option (iii) c) Option (ii) d) Option (i)
5. Capital Employed of the Company will be: i. 52,00,000
ii. 52,50,000
iii. 53,00,000
iv. 53,50,000 a) Option (i) b) Option (iii) c) Option (ii) d) Option (iv)
6. If the interest coverage ratio of the company is 6 Times, find Net Profit before Interest and Tax: a) 10,50,000 b) 15,12,000 c) 12,00,000 d) 12,60,000

Section B

7. Which analysis depicts the relationship between two figures: **[1]** a) Dividend Analysis b) Cumulative figures and averages
c) Trend Analysis d) Ratio Analysis
8. Payment of Income Tax is considered as: **[1]** a) Indirect Expenses b) Direct Expenses c) Operating Expenses d) None of these
9. Loss on sale of investment is: **[1]** a) Other expenses b) Depreciation c) Amortisation Expense d) Cost of material consumed
10. _____ is the statements which indicate the relationship of different items of a financial statement with some common item **[1]** by expressing each item as a percentage of the common item.
a) All of these b) Comparative Statements
c) Ratio statement d) Common size Statements
11. Common Size Statements are prepared: **[1]**
a) in the form of percentages b) None of these
c) in the form of ratio and percentages d) in the form of ratios
12. Revenue from operations + Other income =? **[1]**
a) Net Revenue b) Total Revenue
c) Net Sales d) Total Sales
13. If we deduct current liabilities from current assets, we get _____ **[1]**
a) Actual profit b) Reserves and surplus
c) Fixed Assets d) Working Capital

Section C 14. What is the objective of Common Size Balance Sheet? [1]

15. What are Common Size Statements? [1]
16. What is a Comparative Statement of Profit & Loss? [1]
17. What are comparative financial statements? [1]
18. What is the meaning of Common Size Balance Sheet? [1]
19. What is the meaning of Common Size Statement of Profit & Loss? [1]
20. Name any two tools of Analysis of Financial Statements. [1]
21. What is meant by a Comparative Financial Statement? [1]
22. What is the advantage of a Comparative Balance Sheet? [1]
23. What is meant by Trend Percentage Analysis? [1]
24. Prepare Common-size Balance Sheet and comment on the financial position of Sun Ltd. and Star Ltd. The Balance Sheet of Sun Ltd. and Star Ltd. as of 31st March 2019 are: [3]

Particulars	Sun Ltd. (₹)	Star Ltd. (₹)
I. EQUITY AND LIABILITIES		
1. Shareholders' Funds		
(a) Share Capital	9,00,000	12,00,000
(b) Reserves and Surplus	4,00,000	3,50,000
2. Current Liabilities		
Trade Payables (Creditors)	2,00,000	2,50,000
Total	15,00,000	18,00,000
II. ASSETS		
1. Non-Current Assets		
Fixed Assets (Tangible)	10,00,000	16,00,000
2. Current Assets		
Trade Receivables (Debtors)	5,00,000	2,00,000

25.	Total	15,00,000	18,00,000
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From the information given below, prepare a Common Size Statement of Profit & Loss of Relay Ltd.:

[3]

Particulars	31st March, 2019 ₹	31st March, 2018 ₹
Revenue from Operations	51,73,000	49,70,000
Other Income	35,000	40,000
Purchase of Stock-in Trade	40,50,000	33,20,000
Change in Inventories	(90,000)	1,00,000
Other Expenses	1,70,000	1,50,000

26.

Prepare Comparative Statement of Profit and Loss of Newfords Ltd from the following information:

[3]

Particulars	31st March, 2019	31st March, 2018
Revenue from Operations	₹ 37,50,000	₹ 25,00,000
Other Income	₹ 4,50,000	₹ 5,00,000
Cost of Materials Consumed	₹ 22,50,000	₹ 12,50,000
Other Expenses	₹ 3,75,000	₹ 2,50,000
Tax Rate	50%	50%

27.

Prepare a Comparative Statement of Profit and loss of Sofia Ltd. from the following information:

[3]

Particulars	31.3.2017	31.3.2016
Revenue from Operations	15,00,000	12,00,000
Purchase of Stock in Trade	10,00,000	7,00,000
Changes in Inventories	1,50,000	1,00,000
Other Expenses	8% of Revenue from Operations	10% of Revenue from Operations

28.

From the following information, prepare Comparative Statement of Profit and Loss of Galaxy Ltd.:

[3]

Particulars	2015-16	2014-15
	₹	₹
Revenue from Operations	8,00,000	6,00,000
Cost of Materials Consumed	4,80,000	4,50,000
Other Expenses	20% of Gross Profit	10% of Gross Profit
Income Tax	40%	40%

29.

Prepare a comparative statement of Profit and Loss from the following information extracted from the statement of Profit [4] and Loss for the year ended 31st March 2017 and 2018.

Particulars	2017-18	2016-17
Revenue from operations	(Rs.)12,00,000	(Rs.)10,00,000
Other income (% of Revenue from operations)	25%	25%
Employee benefit expenses (% of total Revenue)	40%	30%
Tax Rate	40%	40%

From the following Information, prepare a Comparative Statement of Profit and Loss:

[4]

Particulars	31st March, 2019	31st March, 2018
Revenue from Operations	₹30,00,000	₹20,00,000
Other Income (% of Revenue from Operations)	12%	20%
Expenses (% of Operating Revenue)	70%	60%
Tax Rate	40%	40%

30.

31. Calculate the trend percentages from the following information taking year ending 1996 as the base year:

[4]

Current Assets	As at 31st March			
	1996 (Rs.)	1997 (Rs.)	1998 (Rs.)	1999 (Rs.)
Stock	1,00,000	1,25,000	1,40,000	1,50,000
Debtors	50,000	60,000	75,000	1,00,000
Cash at Bank	10,000	15,000	25,000	20,000
Other Current Assets	40,000	30,000	60,000	50,000
	2,00,000	2,30,000	3,00,000	50,000

32. Fill in the amounts left blank in the following Common Size Statement of Profit and Loss for the year ended 31st March, 2019. [4]

Common-Size Statement of Profit & Loss for the year ended 31st March, 2019

Particulars	Absolute Change		% of Revenue from operations	
	2017-18	2018-19	2017-18	2018-19
I Revenue from operations	20,00,000	25,00,000	_____	100
II Other Income	1,00,000	2,50,000	_____	10
III Total Revenue	21,00,000	27,50,000	105	110
Iv Expenses				
(a) Cost of Material consumed	_____	8,00,000	30	32
(b) Change in Inventory	1,00,000	2,00,000	_____	8
(c) Employee Benefit Expense	_____	4,50,000	15	18
(d) Other expenses	_____	2,25,000	10	9
Total Expenses	12,00,000	16,75,000	_____	67
V Profit before Tax (III - IV)	9,00,000	10,75,000	45	43
Less: Tax	2,00,000	2,50,000	10	_____
VI Profit after tax	7,00,000	8,25,000	35	33

33. From the following particulars obtained from the books of Mark Ltd., prepare a Comparative Statement of Profit and Loss: [4]

Particulars	Note No.	2017 - 18 ₹	2016 - 17 ₹
Revenue from operations		50,00,000	40,00,000
Purchase of stock-in trade		40,00,000	30,00,000
Changes in inventory		10,00,000	8,00,000
Other expenses		5,00,000	4,00,000
Other incomes		2,50,000	2,00,000

34. From the following income statement, prepare a common size statement of profit and loss Jayant Ltd for the year ended 31st March, 2011. [6]

Particulars	Amt (Rs.)
Revenue from Operations	25,38,000
(+) Other Incomes	38,000
Total Incomes	25,76,000
Expenses	
Cost of Revenue from Operations	14,00,000
Operating Expenses	5,00,000
Total Expenses	19,00,000
Profit before Tax	6,76,000
(-) Income Tax	(3,38,000)
Profit after Tax	3,38,000

35. From the following information given below, prepare a comparative income statement of profit and loss. [6]

Particulars	31st March, 2008 Amt (Rs.)	31st March, 2009 Amt (Rs.)
Revenue from Operations : Sales	3,00,000	4,00,000
Sales Return	1,00,000	2,00,000
Cost of Revenue from Operations	60% of Revenue from Operations	50% of Revenue from Operations
Administrative Expenses	20% on Gross Profit	10% on Gross Profit
Income Tax	40%	40%

36. From the following Profit & Loss Statement of Jai Hind Trading Co. for the year ending 31st March 2011 and 2012, you are required to prepare a Comparative Profit & Loss Statement. [8]

Statement of Profit and Loss
for the years ended.....

Particulars			31.3.2011	31.3.2012
Revenue from Operations (Sales)			600	720
Add: Other Income (Dividend Received)			30	90
Total Revenue			630	810
Less: Cost of goods sold	420	560		
Administration Expenses	50	66		
Selling and Distribution Expenses	25	23		
Interest on Debentures	12	12		
Loss on Sale of Plant	6	4		
Provision for Income Tax	40	48	553	713
			77	97

37. A firm made credit Revenue from Operations (Credit Sales) of ₹ 5,40,000 during the year. If the trade receivables turnover ratio is 9 times, calculate opening and closing trade receivables, if the closing trade receivables are more by ₹ 8,000 than the opening trade receivables. [1]
38. A Company had Current Assets of ₹ 3,00,000 and Current Liabilities of ₹ 1,40,000. Afterwards it purchases goods for ₹ 20,000 on credit. Calculate Current Ratio after the purchase of goods. [1]
39. What is Total Assets to Debt Ratio? [1]
40. State one transaction which results in a decrease in Debt-Equity Ratio and no change in Current Ratio. [1]
41. Calculate Working Capital Turnover Ratio from the following: [1]

	₹
Cost of Revenue from Operations	1,50,000
Current Assets	1,00,000
Current Liabilities	75,000

42. Net Profit before Interest and Tax ₹ 6,00,000; Net Fixed Assets ₹ 20,00,000; Net Working Capital ₹ 10,00,000; Current Assets ₹ [1] 11,00,000. Calculate Return on Investment.
43. Purchase of goods ₹ 35,000 for cash will increase the operating ratio. Is the statement correct? Give reasons. [1]
44. Capital Employed ₹ 8,00,000; Shareholders' Funds ₹ 2,00,000. Calculate Debt to Equity Ratio. [1]
45. What does the Debtors Turnover Ratio indicate? [1]
46. Revenue from Operations ₹ 4,50,000. Gross Profit 25% on Cost, Operating Expenses ₹ 22,500. Calculate Operating Profit Ratio. [1]
47. Calculate trade receivables turnover ratio and average collection period from the following particulars as on 31st March, 2018 [3] assuming 365 working days in a year:

	₹		₹
Total Gross Revenue from Operations	11,00,000	Total Debtors on 31-3-2017	55,000
Cash Revenue from Operations	1,65,000	Total Debtors on 31-3-2018	66,000
Revenue from Operations Returns	11,000	Bills Receivable on 31-3-2017	11,000
Provision for Doubtful Debts	1,910	Bills Receivable on 31-3-2018	22,000
		Trade Payables on 31-3-2018	15,000

48. Operating Cost ₹ 6,80,000; Gross Profit Ratio 20%; Operating Expenses ₹ 40,000. Calculate Operating Profit Ratio. [3]
49. Compute Debt Equity Ratio from the following information: [3]

	₹		₹
Share Capital	30,00,000	Long term Provisions	3,00,000
Securities Premium Reserve	2,00,000	Short term Provisions	1,00,000
Reserves and Surplus	10,00,000	Short term Provisions	4,00,000
Loan from Industrial Finance Corporation @ 8%	20,00,000	Trade Payables	5,00,000
9% Bonds	25,00,000		

50. From the following information, calculate Gross Profit Ratio:

[3]

	₹		₹
Credit Sales	5,00,000	Decrease in Inventory	10,000
Purchases	3,00,000	Returns Outward	10,000
Carriage Inwards	10,000	Wages	50,000
		Rate of Credit Sale to Cash Sale	4 : 1

51. From the following compare Current Ratio:

[3]

S.No.	Items	(Rs.)	S.No.	Items	(Rs.)
1.	Total Assets	1,00,000	3.	Non - Current Liabilities	20,000
2.	Shareholder's Funds	60,000	4.	Non - Current Assets	50,000

52. From the following information, calculate Proprietary Ratio:

[3]

Shareholders' Funds	₹	Non-Current Assets	₹
Equity Share Capital	1,00,000	Fixed Assets (Tangible)	1,25,000
Preference Share Capital	50,000	Current Assets	
Reserves and Surplus	25,000	Current Investments	75,000
Non-Current Liabilities		Cash and Cash Equivalents	40,000
Debentures	60,000	Other Current Assets	10,000
Current Liabilities		(Prepaid Expenses)	
Trade Payables	15,000		
	2,50,000		2,50,000

53. From the following calculate Return on Investment (or Return on Capital Employed)

[3]

S.No.	Items	Amount (₹)
1.	Share Capital	50,000
2.	Reserve & Surplus	25,000
3.	Net Fixed Assets	2,25,000
4.	Non Current Trade Investments	25,000
5.	Current Assets	1,10,000
S.No.	Items	Amount (₹)
6.	12% Long term borrowing	2,00,000
7.	Current Liabilities	85,000

Net Profit before tax ₹ 60,000

54. Calculate Operating Profit Ratio from the following information:

	₹		₹
Opening Inventory	50,000	Selling Expenses	60,000
Purchases	5,00,000	Dividend on Shares	15,000
Sales (Gross)	7,50,000	Loss by Theft	10,000
Closing Inventory	75,000	Sales Return	15,000
Administrative Expenses	25,000		

55. Assuming that the debt-equity ratio is 2 : 1, state giving reasons, which of the following transactions would (i) increase (ii) decrease (iii) not alter the debt-equity ratio:- [4]

- Issue of Preference Shares
- Buy-back of its own shares by a Company
- Issue of debentures
- Repayment of Bank Loan
- Sale of a fixed asset at par
- Sale of a fixed asset at profit
- Sale of a fixed asset at loss
- Purchase of a fixed asset on a credit of 3 months
- Purchase of a fixed asset on long-term deferred payment basis

56. State with reason whether the following transactions will increase, decrease or not change the Return on Investment Ratio:

[4] i. Purchase of machinery of ₹ 5,00,000 by issue of equity shares.

ii. Charging depreciation of ₹ 12,500 on machinery. iii. Redemption of debentures by cheque ₹ 2,00,000. iv. Converting ₹ 1,00,000, 9% Debentures into equity shares.

57. From the following information, calculate the following ratios: [4] i. Current Ratio;

ii. Debt to Equity Ratio

Revenue from Operations (Net Sales) ₹ 1,00,000; cost of Revenue from Operations (Cost of Goods Sold) was 80% of sales; Equity Share Capital ₹ 7,00,000; General Reserve ₹ 3,00,000; Operating Expenses ₹ 10,000; Quick Assets ₹ 6,00,000; 9% Debentures ₹ 5,00,000; Closing Inventory ₹ 50,000; Prepaid Expenses ₹ 10,000 and Current Liabilities ₹ 4,00,000.

58. Current Ratio of a company is 2: 1. State giving reasons, which of the following will improve, reduce or not change the ratio:

[4] i. Redemption of Debentures

- Purchase of goods against cheque
- Purchase of Loose Tools against cash
- Sale of the fixed asset against cheque
- Receipt of cheque from a debtor

59. Calculate following ratios on the basis of the given information: [4] i. Current Ratio; ii. Acid Test Ratio;

iii. Operating Ratio; and

iv. Gross Profit Ratio.

	₹		₹
Current Assets	70,000	Revenue from Operations (Sales)	1,20,000
Current Liabilities	35,000	Operating Expenses	40,000
Inventory	30,000	Cost of Goods Sold or Cost of Revenue from Operations	60,000

60. State giving reason, whether the Current Ratio will improve or decline or will have no effect in each one of the following transactions if Current Ratio is (i) 2.5 : 1, (ii) 1 : 1, (iii) 0.75 : 1. [4]

- Paid ₹50,000 to a Creditor.
- Sale of goods at a loss of 10%.
- Sale of a fixed asset for ₹1,00,000 (Book Value ₹1,20,000).
- Payment of outstanding salaries.
- Received ₹25,000 from a Debtor of ₹30,000 in full settlement of his account.
- Bills payable discharged on maturity.
- Bills Receivable drawn on debtor.
- Purchased goods on credit.

9. Issued debentures to the vendors of machinery.

61. Calculate opening and closing trade receivables from the following information: Trade Receivable turnover ratio 4 times; Cost [4] of Revenue from Operations Rs.3,20,000; Gross profit ratio 20%; Closing trade receivables were Rs.15,000 more than opening trade receivables; cash revenue from operations being 33¹/₃ % of credit revenue from operations.
62. From the following information, calculate any two of the following ratios [4] i. Liquid ratio
 ii. Gross profit ratio
 iii. Debt equity ratio

Information

Revenue from operations	₹4,00,000
Opening Inventory	₹10,000
Closing Inventory	₹3,000 less than Opening Inventory
Net Purchases	80% of Revenue from Operations
Direct Expenses	₹20,000
Current Assets	₹1,00,000
Prepaid Expenses	₹3,000
Current Liabilities	₹60,000
9% Debentures	₹4,00,000
Long term loan from Bank	₹1,50,000
Equity Share Capital	₹8,00,000
8% Preference Share Capital	₹3,00,000

63. i. What is meant by 'profitability' of business? [4]
 ii. From the following information, calculate operating profit ratio.
 Opening stock Rs. 10,000, purchases Rs. 1,20,000, revenue from operations Rs. 4,00,000, purchase returns Rs. 5,000, returns from revenue from operations Rs. 15,000, selling expenses Rs. 70,000, administrative expenses Rs. 40,000, closing stock Rs. 60,000.
64. From the following information, calculate: [4] i. Gross Profit Ratio;
 ii. Inventory Turnover Ratio;
 iii. Current Ratio;
 iv. Net Profit Ratio; and
 v. Working Capital Turnover Ratio.

	₹		₹
Revenue from Operations	25,20,000	Average Inventory	8,00,000
Net Profit	3,60,000	Current Assets (Other than Inventory)	7,60,000
Cost of Revenue from Operations	19,20,000	Fixed Assets	14,40,000
Long-term Debts	9,00,000	Current Liabilities	6,00,000
Trade Payables	2,00,000	Net Profit before Interest and Tax	8,00,000

65. From the following information, calculate any two of the following ratios: [6]
 i. Operating Ratio

ii. Stock Turnover Ratio

iii. Proprietary Ratio

Information:

Cash Sales	Rs. 10,00,000
Credit Sales	120% of cash sales
Operating Expenses	10 % of total sales
The rate of Gross Profit	40%
Operating Stock	Rs. 1,50,000
Closing Stock	Rs. 20,000 more than opening stock
Current Assets	Rs. 3,00,000
Current Liabilities	Rs. 2,00,000
Fixed Assets	Rs. 5,00,000

66. What are the various types of ratios? [6]
67. From the information given below, calculate Trade Receivables Turnover Ratio: **[6]**
Credit Revenue from Operations, i.e., Credit Sales ₹ 8,00,000; Opening Trade Receivables ₹ 1,20,000; and Closing Trade Receivables ₹ 2,00,000.
State giving reason, which of the following would increase, decrease or not change Trade Receivables Turnover Ratio:
i. Collection from Trade Receivables ₹ 40,000.
ii. Credit Revenue from Operations, i.e., Credit Sales ₹ 80,000. iii. Sales Return ₹ 20,000. iv. Credit Purchase ₹ 1,60,000.
68. Assuming that the Debt-Equity Ratio is 2 : 1, state, giving reasons, which of the following transactions would (i) Increase; (ii) **[6]** Decrease; (iii) Not alter the Debt-Equity Ratio:
i. Issue of new shares (Preference/Equity) for Cash.
ii. Issue of new shares (Preference/Equity) against purchase of fixed asset. iii. Buy-back of its own shares by a Company. iv. Issue of Debentures for Cash.
v. Issue of Debentures against purchase of fixed asset.
vi. Repayment of Long term Borrowings. vii. Conversion of Debentures into Equity Shares/Preference Shares. viii. Sale of a fixed asset at par.
ix. Sale of a fixed asset at profit.
x. Sale of a fixed asset at loss.
xi. Purchase of a fixed asset on a credit of 2 months. xii. Purchase of a fixed asset on long-term deferred payment basis. xiii. Issue of Bonus Shares.
69. Assuming That the Debt to Equity Ratio is 2 : 1, state giving reasons, which of the following transactions would (i) increase; (ii) **[6]** Decrease; (iii) Not alter Debt to Equity Ratio:
i. Issue of new shares for cash.
ii. Conversion of debentures into equity shares. iii. Sale of a fixed asset at profit. iv. Purchase of a fixed asset on long-term deferred payment basis.
v. Payment to creditors.
70. State with reason, whether the Proprietary Ratio will improve, decline or will not change because of the following **[6]** transactions if Proprietary Ratio is 0.8 : 1:
i. Obtained a loan of ₹ 5,00,000 from State Bank of India payable after five years.
ii. Purchased machinery of ₹ 2,00,000 by cheque. iii. Redeemed 7% Redeemable Preference Shares ₹ 3,00,000. iv. Issued equity shares to the vendor of building purchased for ₹ 7,00,000.
v. Redeemed 10% redeemable debentures of ₹ 6,00,000.
71. Cash Revenue from Operations (Cash Sales) ₹ 2,00,000, Cost of Revenue from Operations or Cost of Goods Sold ₹ 3,50,000; **[6]** Gross Profit ₹ 1,50,000; Trade Receivables Turnover Ratio 3 Times. Calculate Opening and Closing Trade Receivables in each of the following alternative cases;
Case 1: If Closing Trade Receivables were ₹ 1,00,000 in excess of Opening Trade Receivables.
Case 2: If trade Receivables at the end were 3 times than in the beginning.

Case 3: If Trade Receivables at the end were 3 times more than that of in the beginning.

72. Calculate Operating Profit Ratio, in each of the following alternative cases: **[6]**

Case 1: Revenue from Operations (Net Sales) ₹ 10,00,000; Operating Profit ₹ 1,50,000.

Case 2: Revenue from Operations (Net Sales) ₹ 6,00,000; Operating Cost ₹ 5,10,000.

Case 4: Revenue from Operations (Net Sales) ₹ 3,60,000; Gross Profit 20% on Sales; Operating Expenses ₹ 18,000

Case 4: Revenue from Operations (Net Sales) ₹ 4,50,000; Cost of Revenue from Operations ₹ 3,60,000; Operating Expenses ₹ 22,500.

Case 5: Cost of Goods Sold, i.e., Cost of Revenue from Operations ₹ 8,00,000; Gross Profit 20% on Sales; Operating Expenses ₹ 50,000.

BUSINESS STUDIES
Class 12 - Business Studies

Section A

Question No. 1 to 6 are based on the given text. Read the text carefully and answer the questions:

Monika is working as a Chief Executive Officer (CEO) in **Elpis Technology Ltd.** Vishal is working as a Production Manager in the same organisation though he does not possess any specific degree for this post. Ravi is also working in this organisation and constantly interacts with the workers and explains to them the plans drawn by middle level management and spends a lot of time correcting the work of Deepak, who is a new worker, and motivating him.

1. Identify the function that Monika would not have to perform as a Chief Executive Officer:
 - a. Integrating diverse elements and coordinating activities of different departments to achieve overall objectives.
 - b. Ensuring that wastage is minimised and safety standards are maintained.
 - c. Analysing business environment and its implication for survival of organisation.
 - d. Formulating overall organisational goals and strategies for their achievement.

a) Option (c). b) Option (b) c) Option (d) d) Option (a)
2. Identify the level of management at which Vishal is working:

a) Supervisory level b) Operational level c) Middle level d) Top level
3. In spite of not possessing any specific degree, Vishal is working as a Production Manager in **Elpis Technology Ltd.** This reflects that management does not strictly meet one of the following criteria of a profession. Identify the criterion/feature:

a) Ethical code of conduct b) Well-defined body of knowledge c) Restricted entry d) Service motive
4. At which level of management is Ravi working?

a) Top lev b) At both top and middle level c) Middle level d) Supervisory level
5. As a Production Manager, identify the function that Vishal would not perform:
 - a. Ensure that his department has the necessary number of personnel.
 - b. Interpret the policies framed by the Chief Executive Officer, Monika.
 - c. Motivate the employees of his department to achieve the desired objectives.
 - d. Interacting with the actual workforce.

a) Option (a) b) Option (c) c) Option (b) d) Option (d)
6. Identify the function that Ravi would have to perform in addition to those mentioned in the above case.
 - a. Maintaining quality of output and safety standards
 - b. Implementing the plans and strategies developed by Monika
 - c. Cooperate with other departments for smooth functioning of the organisation
 - d. Ensuring that his department has the necessary number of personnel

a) Option (b) b) Option (d)
c) Option (c) d) Option (a)

Question No. 7 to 12 are based on the given text. Read the text carefully and answer the questions:

ABLEX Ltd. is a big and well-reputed company. The biggest challenge for the company is managing many employees at the same time. As the company has various departments like human resources, marketing, finance, etc., it is very necessary for the company to maintain unity in different departments. All the employees work hard for the organisation. Despite their different interest, they all perform various activities together so as to achieve the objectives of the company. The career of employees is shown a developmental path through proper training modules and job enrichment. Ajay is a manager who assigns all duties and responsibilities to his employees in the department. He uses all sources to develop proper communication with them and leaves no attempt to motivate them.

7. As the company has various departments like human resource, marketing, finance, etc., it is necessary for the company to maintain unity in different departments. Which characteristic of coordination is highlighted here?

9. The career of employees is shown a developmental path through proper training modules and job enrichment. Which type of objective is fulfilled here?

- a) Organisational Objectives vb) Personal Objectives c) Economic objectives d) Social Objectives

10. _____ advocated the theory of motivation based on various needs.

- a) John b) Peterson c) Thorndike d) Maslow

11. Which function of management does Ajay perform in company Ablex Ltd?

- a) Directing b) Organising
c) Staffing d) Planning

12. Despite their different interest, they all perform various activities together. Which feature of Management is highlighted here?

- a) Group Activity b) Dynamic
c) Continuous Process d) Pervasive

Question No. 13 to 18 are based on the given text. Read the text carefully and answer the questions:

Divya is the manager of a well-known company manufacturing handicrafts items. It deals in fabrics, readymades and household items. She decides all variety, quantity and colour of all the items or products for maximising sale in the market and also allocate resources for their purchase from different suppliers. Then she ensures that there is sufficient manpower in the company. She prefers to use eco-friendly methods of production. She continuously monitors whether production is proceeding with as per plans and the quality of output is maintained. She tries to maintain safety standards and also minimizing the wastage of materials. She formulates overall organisational goals and strategies to achieve desired objectives.

13. Divya decides all variety, quantity and colour of all the items or products for maximising sale in the market.

The primary function of every manager is _____.

- a) Staffing b) Directing
c) Organising d) Planning

14. Allocation of resources for their purchase from different suppliers." Which function of management is highlighted here?

- a) Coordination b) Planning
c) Organising d) Controlling

15. She prefers to use eco-friendly methods of production. Which objective of management is highlighted here.
- a) Personal b) Organisational
- c) Social d) Economic
16. Which function of management ensures actual activities conform to planned activities?
- a) Planning b) Coordination
- c) Controlling d) Directing
17. She continuously monitors whether production is proceeding with as per plans and the quality of output is maintained. Which management function is she performing here?
- a) Directing b) Controlling
- c) Planning d) Organising
18. Then she ensures that there is sufficient manpower in the company. Which function of Management are we talking about here?
- a) Staffing b) Coordination
- c) Controlling d) Organising

Question No. 19 to 22 are based on the given text. Read the text carefully and answer the questions:

Kavita is a manager in Elpis Ltd, a company manufacturing plastic glasses and bowls. The government banned plastic items. As a result, Elpis Ltd. incurred a huge loss as it had to stop production of plastic glasses and bowls, and had to purchase new machinery for producing paper glasses and bowls. The management of the company entered into an agreement with labour union whereby workers agreed to put in extra hours without additional payment to revive the company out of loss. In return the management promised to increase wages of the workers when this mission was accomplished. Kavita found that workers' efficiency declined due to long working hours. She conducted an experiment to see the effect of improvement of physical conditions of work to reduce stress. It worked and workers efficiency and productivity increased manifold. Within two months, the company revived out of loss. The management in return increased their wages by 30 percent.

19. The management of the company entered into an agreement with labour union whereby workers agreed to put in extra hours without additional payment to revive the company out of loss. In return the management promised to increase wages of the workers when this mission was accomplished... Within two months, the company revived out of loss. The management in return increased their wages by 30 percent. Identify the principle of management highlighted above.
- a) Discipline b) Authority and Responsibility
- c) Unity of command d) Subordination of individual interest to general interest
20. **Kavita found that workers** efficiency declined due to long working hours. She conducted an experiment to see the effect of improvement of physical conditions of work to reduce stress. It worked and workers efficiency and productivity increased manifold. Identify the principle/technique of management highlighted above.
- a) Time Study b) Development of each and every person to his/her greatest efficiency
- c) Initiative d) Fatigue Study

21. What nature of principles of management is highlighted in the above case?
- a) Formed by practice and experimentation b) General guidelines
- c) Cause and effect relationships d) Mainly behavioural
22. Which of the following point of significance of management principles is highlighted in the above case?
- a) Providing managers with useful insights into b) Meeting changing environment requirements reality
- c) Optimum utilisation of resources d) All of these

Question No. 23 to 26 are based on the given text. Read the text carefully and answer the questions:

Kamini D'souza took over the reins of 'Kinsa Retail' as its Managing Director in India. Kinsa Retail with its headquarters at Japan has been in retail business for the last 40 years. It has regional offices in many countries with each regional office taking care of the shops in that particular region. As it is a large organisation, the regional officers have been given the powers to decide and spend funds sanctioned to them by the headquarter for the welfare of the customers of their region. Kinsa Retail wants the highest possible standards of ethical conduct being followed for which a code of conduct is in place for putting values into practice. All employees as well as Board members are required to act in accordance with the highest standards of personal and professional integrity when acting on behalf of the company. Non-compliance involves a heavy penalty including termination of employment.

The management of 'Kinsa Retail' firmly believes that the principles of management are not rigid prescriptions which have to be followed absolutely. Rather, the application of principles of management is dependent upon the prevailing situation at a particular point of time. Their application has to be changed as per requirements. 'Kinsa Retail' selects and appoints personnel after due and rigorous procedure. But once selected, they are given reasonable time to show results. All the employees are happy and satisfied working in the organisation.

23. As it is a large organisation, the regional officers have been given the powers to decide and spend funds sanctioned to them by the headquarter for the welfare of the customers of their region. Identify the principle of management followed by the company.
- a) Centralisation and Decentralisation b) Order
- c) Authority and Responsibility d) Division of work
24. All employees as well as Board members are required to act in accordance with the highest standards of personal and professional integrity when acting on behalf of the company. Non-compliance involves a heavy penalty including termination of employment. Identify the principle of management/technique of scientific management highlighted above.
- a) Esprit De Corps b) Standardisation and Simplification of work
- c) Initiative d) Discipline
25. The management of **Kinsa Retail** firmly believes that the principles of management are not rigid prescriptions which have to be followed absolutely. Rather, the application of principles of management is dependent upon the prevailing situation at a particular point of time. Their application has to be changed as per requirements. What nature of management principles has been highlighted above?
- a) Universal applicability b) Flexible
- c) Mainly behavioural d) Contingent
26. **Kinsa Retail** selects and appoints personnel after due and rigorous procedure. But once selected, they are given reasonable time to show results. All the employees are happy and satisfied working in the organisation. Which principle of management is highlighted here?

- a) Esprit De Corps b) Subordination of individual interest to general interest
c) Equity d) Stability of personnel

Question No. 27 to 30 are based on the given text. Read the text carefully and answer the questions:

The story of Shri Mahila Griha Udyog Iijjat Papad is very inspiring for would-be managers. It shows how an organisation can combine business with social responsibility and make its stakeholders self-reliant. The stakeholders are various women who, numbering over 45,000, are given the task of making Iijjat papads, which are famous for their quality throughout the world. The organisation started with a modest loan of ₹80 and is now worth around ₹650 crores. Its exports exceed ₹60 crores. Their exports are made through Merchant Exporters to countries like UK, USA, Middle East Countries, Thailand, Singapore, Hongkong, Holland, Japan, Australia and other Countries. One of the main reasons for their success can be attributed to their core values to which they have stuck to since its inception in 1959. It has shown how it is possible to combine Gandhian values with business. Shri Mahila Griha Udyog Iijjat Papad is a synthesis of three different concepts (core values) namely: the concept of business, the concept of family, and the concept of devotion.

All these concepts are uniformly followed in this institution. As a result of this synthesis, a peculiar Iijjat way of thinking has developed therein. Besides the concept of business, the institution along with all its member sisters has adopted the concept of mutual family affection, concern and trust. All the affairs of the institution are dealt with in a manner similar to that of a family carrying out its own daily household chores. But the most important concept adopted by the institution is the concept of devotion. For the member sisters, employees and well-wishers, the institution is never merely a place to earn one's livelihood - it is a place of worship to devote one's energy not for his or her own benefits but for the benefit of all. Iijjat' provides scholarships to the children of the papad roller sister members who pass out in 10th and 12th standard every year so as to enable the Lady Members to encourage their children for education. The management of the organisation promotes a team spirit of unity and harmony among its members. This gives rise to a spirit of mutual trust and belongingness among the members. Iijjat' provides fair and just remuneration to its members, based on members' contribution and company's paying capacity, etc.

27. For the member sisters, employees and well-wishers, the institution is never merely a place to earn one's livelihood - it is a place of worship to devote one's energy not for his or her own benefits but for the benefit of all. Which of the following general principle of management is followed here?

- a) Discipline b) Equity
c) Order d) Subordination of individual interest to general interest

28. Iijjat provides scholarships to the children of the papad roller sister members who pass out in 10th and 12th standard every year so as to enable the Lady Members to encourage their children for education. Which of the following point of significance of management principles is highlighted above?

- a) Fulfilling social responsibility b) Optimum utilisation of resources
c) Scientific Decisions d) Meeting changing environment requirements

29. The management of the organisation promotes a team spirit of unity and harmony among its members. This gives rise to a spirit of mutual trust and belongingness among the members. Identify the principle of management highlighted above.

- a) Equity b) Initiative c) Division of work d) Esprit De Corps

30. Iijjat provides fair and just remuneration to its members, based on members' contribution and company's paying capacity, etc. What nature of principles of management is highlighted above?

- a) Mainly behavioural b) Flexible c) Contingent d) General Guidelines

Section B

31. State any three organisational objectives of management.
32. Identify and state the force that binds all the other functions of management.
33. Das is the Managing Director of Gamut Ltd., manufacturing different varieties of cheese. He has an efficient team working under him consisting of Rajat - the Production manager, Vinay - the Marketing manager and Adit - the Finance manager. They understand and interpret the policies made by Das, ensure that their departments have adequate manpower, assign them the necessary duties and motivate them to achieve the desired objectives. State one more function other than those mentioned above, that this team may perform at the level they are working.
34. Rishitosh Mukherjee has recently joined AMV Ltd, a company manufacturing refrigerators. He found that his department was under-staffed and other departments were not cooperating with his department for smooth functioning of the organisation. Therefore, he ensured that his department has the required number of employees and its cooperation with other departments is improved.
- i. Identify the level at which Rishitosh Mukherjee was working. ii. Also state three more functions required to be performed by Rishitosh Mukherjee at this level.
35. Define co-ordination. Enumerate the features of co-ordination?
36. "Management is a group activity." Why? Or Why is it said that "management is a group activity"?
37. Name any two important characteristics of management.
38. Dheeraj is working as Operations Manager in Tifco Ltd. Name the managerial level at which he is working. State any four functions he will perform as 'Operational Manager' in this company.
39. Kartik joins a garment factory as a plant supervisor in Lucknow. He observes that the output of some workers is very low as compared to the standards set for their performance. On analyzing the reasons for the same, he finds out that a lot of time of the workers is wasted in getting the requisite materials issued from the store. Whereas on asking, the storekeeper complains that there is no harmony in the working of the production department as a whole. Every day the workers approach him at the last minute to procure different kinds of threads, laces, mirrors, buttons etc. If it is not available in the store when he has to place an order with the purchasing officer. As a result, a lot of time for the workers is wasted. So, in order to integrate the various production activities, henceforth, Kartik ensures that the storekeeper is informed well three days in advance about the requisite material. Consequently, the storekeeper is able to keep the materials ready for the workers every morning in accordance with their requirements.
- In the context of the above case:
- a. Identify and explain the quality of management that Kartik has introduced in the working of the production department as a corrective measure to control the output of the workers.
- b. State briefly any two points highlighting the importance of quality of management identified in part (a)
40. **Coordination is not a separate function of management, it is the essence of management.** Explain with the help of a suitable example.
41. Explain any five characteristics of Co-ordination.
42. Coordination is the essence of management. Explain.
43. Management is regarded as art by some, as science or as inexact science by others. The truth seems to be somewhere in [6] between. In light of this statement, explain the true nature of management.

44. Explain five functions of top-management.
45. State any four functions of operational management.
46. Real Alliance Ltd. is a well-known cement company in India. It is able to earn adequate revenues to cover costs. Its capital base, number of employees and production turnover has increased manifold over the years. The rate of profitability of the business is also creditable. The employees of the company are happy and satisfied with their remuneration, working conditions, promotion policy etc. As a part of its moral obligation, the company has taken many initiatives for providing employment to specially abled persons and promoting literacy in the villages adopted by it.
- In context of the above case;
- Identify and explain the various types of objectives of management being fulfilled by Real Alliance Ltd by quoting lines from the paragraph.
 - List any two values that Real Alliance Ltd. wants to communicate to the society.
47. A successful enterprise has to achieve its goals effectively and efficiently. Explain.
48. Miss Suruchi Sarohi is a senior manager in **Nirmal Soap Factory Pvt. Ltd.** She has got the administrative qualities of a good manager and all the qualities of a leader in her. She is running the whole business successfully. She divides the work among her workers on the basis of their respective capability and interest. Not only does she hand over the work to them, but it also gives them the authority to make decisions. She pays full attention to making them capable enough to participate in the realisation of the objectives of a business. In her company, people of several religions and castes are working. Even then she has succeeded in uniting them in a group. She knows that the success of her company depends upon the level of production. This is the reason that Miss Sarohi is keeping a special watch over this department of hers. Actually, this is the department on the performance of which depends on the survival of a company in the market for a long time.
- Identify and explain the characteristics of management described in the paragraphs above by quoting the relevant lines.
49. Explain the objectives of standardization.
50. Explain briefly 'initiative' and 'esprit de corps' as principles of general management.
51. If an organization does not provide the right place for physical and human resources in the organization, which principle is violated? What consequences of it company may face?
52. After finishing her BBA degree course, Tanya gets a job of Assistant Manager in a retail company through the reference of her cousin Taruna who works in the same company as a Senior Manager. Taruna decides to guide Tanya through her experience by making her aware of the important facts about management in practice. She tells her that neither the principles of management provide any readymade, straitjacket solutions to all managerial problems nor they are not rigid prescriptions, which have to be followed absolutely. In context of the above case:
- Identify the two features of principles of management mentioned in the above paragraph by quoting lines from the paragraph.
 - Why do the principles of management not provide readymade, straitjacket solutions to all managerial problems?
53. Explain briefly remuneration of employees and scalar chain as principles of general management.
54. How is the Principle of 'Unity of Command' useful to management? Explain briefly.

55. Anshul owns a small scale factory where utility items are prepared from waste material like paper mache items, paper and cloth bags, decorative material etc. Over the past few weeks, he was observing that the productivity of one of his very efficient worker, Ramdas, is going down. So he decides to probe into the matter and confronts Ramdas one day. On being asked, Ramdas shares with Anshul that he has deliberately slowed down in his work as many of the less efficient workers often pull his leg saying that there is no need for him to be more efficient when everybody is being paid at the same rate. Taking a lesson from this insight, Anshul decides to implement an incentive bonus plan so as differentiate between efficient and inefficient workers.
In context of the above case: Name and explain the incentive bonus plan that Anshul may implement so as differentiate between efficient and inefficient workers.
56. Dr. R. K. Miglani, the owner of **Miglani Nursing Home** is a renowned Surgeon. Twenty doctors, forty nurses and sixty attendants are working in the nursing home. Every day, several successful operations are conducted here. Miss Partigya Sharma, a student of Class-XII has been preparing her project on this nursing home. She is permitted to visit the nursing home once a week. During the course of her visit, she observed a unique thing. That is whenever she visited the nursing home old faces were not visible. Instead, she found new faces. On scrutiny, it transpired that the behaviour of its administrator was very strict. People come here, serve for a few days and go away.
In the above paragraph, which principle of management has been ignored. Write two consequences of its ignoring.
57. In your school, you observe that books are kept in office, chalks in the library and office records in the staffroom. How will that affect the achievement of school objectives? Which aspect of management is lacking here and why? As a manager, what steps will you take to rectify the shortcomings?
58. Define scientific management. State its any four principles.
59. Renuka and Pawan are typists in a company having same educational qualifications. Renuka is getting ₹3,000 per month and **Pawan** ₹4,000 per month as salary for the same working hours. Which principle of management is violated in this case? Name and explain the principle.
60. Explain the following techniques of scientific management:
i. Time Study
ii. Motion Study
iii. Functional Foremanship
61. Explain how Principles of Management help the managers in meeting changing environment requirements.
62. An organisation follows the principles of management. What are the adverse effects of each of the following principles on the organisation?
(i) Unity of Command
ii. Order
iii. Stability of Personnel
63. Explain the meaning of management principles and state how are they derived at.
64. State any seven reasons as to why proper understanding of management principles is necessary.
65. Mention the feature of management principle in the following statement 'The principles of management are not rigid prescriptions, which have to be followed absolutely'.

66. **Uttaranchal Fairdeal Limited** is a famous service providing company. Mr. Chandan Pushkar is its Managing Director. He continuously motivates his Research and Development Department that new and latest methods of doing work be explored. Provision has also been made to give reward to those employees who will participate in a particular exploration. He also believes that two groups working on managerial and non-managerial posts are similar to two wheels of an organisational vehicle. If this vehicle (organisation) is to be driven in the right way then both the wheels should be properly aligned. Mr. Pushkar is a successful leader. Among his employees, he has instilled the feeling that no decision will be taken without consulting the subordinates. To excel, the other companies in this field is the main motive of Mr. Pushkar. Paying attention to training is the secret of the company.
- Identify by quoting the lines four principles of scientific management as mentioned in the above paragraph.
67. Explain the importance of management principles.
68. Neeraj is selected for the post of a software developer in an IT Company. On the first day of his joining Mehul, his project manager tells Neeraj that during the course of his work he will come across many such opportunities which may tempt him to misuse his powers for individual or family's benefit at the cost of the larger general interest of the company. In such situations, he should rather exhibit exemplary behaviour as it will raise his stature in the eyes of the company. Also, for interacting with anyone in the company on official matters, he should adopt the formal chain of authority and communication.
- In the context of the above case identify and explain the various principles of management that Mehul is advising Neeraj to follow while doing his job.
69. Explain Fayol's principles of 'Scalar-chain' and 'Discipline' with the help of examples.
70. Explain the following principles of Fayol with the help of one example for each:
- Scalar chain
 - Stability of tenure of personnel
71. Explain the technique of scientific management, i.e. the extension of principle of division of work and specialisation.
72. Explain any two principles of Taylor's scientific management.
73. Explain the following principles of Fayol with the help of one example for each
- Discipline
 - Unity of command
74. Principles of Taylor and Fayol are mutually complementary. One believed that management should not close its ears to constructive suggestions made by the employees while the other suggested that a good company should have an employee suggestion system, whereby suggestions which result in substantial time or cost reduction should be rewarded. Identify and explain the principles of Taylor and Fayol referred in the above para.
75. What is Business Environment
76. How have customers benefited by increased competition after liberalization and globalization
77. Explain the specific and general forces of business environment ?
78. What do you understand by legal environment? Give two examples which protect consumers' interests.
79. Why is business environment uncertain?
80. What is meant by Market Orientation? -
81. How can environment awareness help managers?

82. How can political stability be beneficial to the economy?
83. What was the immediate cause of economic reforms in 1991?
84. What is meant by threats?
85. Give one of the most important objectives of Indian development programs at the time of independence.

86. 'Environment provides both constraints and opportunities.' Comment.

87. Business environment or Environmental Scanning helps in the identification of threats and early warning signals.' Explain?

88. What is meant by liberalization? List the impact of changes in government policy On business and industry.

89. Explain the meaning of the term Privatization? List any two reforms made under Privatization.
Two reforms made under Privatization:

90. Enumerate the various ways in which managers respond to changes in business environment.

91. Mention four examples of acquisitions and mergers.

92. planning is not a guarantee of success of a business". Comment

OR

'sometimes planning fails in spite of the best efforts of management'. do you agree? Give any 5 reasons in support of your answers.

OR

Why is it that organizations are not always able to accomplish all their objectives?

93. No enterprises can achieve its objectives without systematic planning'.

Do you agree with this ? Give any five reasons in support of your answer.

OR

Is planning actually worth the huge costs involved ?

94. How does planning reduce the risk of uncertainty?

95. A company wants to increase sales; the alternatives may be reducing prices hanging packaging, improving packaging, etc. Which step of planning process relates with the above example?

96. Write anyone difference between policies and procedures.

97. A company needs a detailed plan for its new project? 'Construction of a Shopping Mall'. What type of plan is it?

98. Give anyone difference between Policy and Rule.

99. "These are general statements that guide thinking and channelize energise towards a particular direction and help in solving routine problems". Identify the type of plan.

100. 'Planning promotes innovative ideas'. Explain?

101. 'Planning focuses on achieving objectives'. Explain.

102. 'Planning is the basic function on of management'. Comment.

103. Why is planning considered as a mental exercise?

104. Give an example each of any three limitations of planning which are beyond the control of an organization.

CLASS XII – IP NAME OF CHAPTER: Series
TOPIC: Series (Create Series, Access element, Filter value)

WORKSHEET NO. 1

QN.	Questions	M
1	Write a program to create a series to print scalar value "5" four times.	2
2	Write a program to create a series object F1 using a dictionary that stores the number of furniture in each lab of your school. Note: Assume four furniture names are Table, Sofa, Chair and stool having 40, 2,45,26 items respectively and pandas library has been imported as pd.	2
3	What will be the output of the following code: import pandas as pd L= [9,10,12] S=pd.Series(L) Dbl=pd.Series(data = S*2) print("New Series: ") print(Dbl)	1
4	Write a program to create a series object using a dictionary that stores the number of students in each house of CLASS 12D of your school. Note: Assume four house names are Beas, Chenab, Ravi and Satluj having 18, 2, 20, 18 students respectively and pandas library has been imported as pd.	2
5	What will be the output of the following code: >>>import pandas as pd >>>A=pd.Series(data=[35,45,55,40]) >>>print(A==data) What will be the output: a. True b. False c. [35,45,55,40] d. Error	1
6	Find the output of following program. import numpy as np d=np.array([10,20,30,40,50,60,70]) print(d [-4:])	1
7	What will be the output of the following code: >>>import pandas as pd >>>A=pd.Series(data=[35,45,55,40]) >>>print (A[A>45])	1
8	Write the output of the given command: 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])	1
9	What will be the output of the following code: >>>import pandas as pd >>>A=pd.Series(data=[35,45,55,40]) >>>print ([A>45])	1
10	What will be the output of the following code: >>>import pandas as pd >>>A=pd.Series(data=[35,45,55,40]) >>>A[2:5]=25 >>>print (A)	1
11	Write a program to create a series object comp using a list that stores the number of quantity of computer item in lab of your school. Note: Assume four computer item names as index are KB, Mouse, computer and printer having values are 30, 25, 20, 2 items respectively and pandas library has been imported as pd.	2

CLASS XII – IP

NAME OF CHAPTER: Series

TOPIC: Series Attribute and methods

WORKSHEET NO. 2

Q. No	Questions	M
1	Which attribute is used to get total number of elements in a Series? a. size b. itemsize c. shape d. ndim	1
2	To display last five rows of a series object ' S ', you may write: a. S.Head() b. S.Tail(5) c. S.Head(5) d. S.tail()	1
3	To display top five rows of a series object ' S ', you may write: a. S.head() b. S.Tail(5) c. S.Head(5) d. S.tail()	1
4	_____method in Pandas can be used to change the index of rows and columns of a Series or DataFrame: (i) rename() (ii) reindex() (iii) reframe() (iv) none of the above	1
5	CSV stands for _____	1
6	Pandas Series is: _____ a. 2-Dimensional b. 3-Dimensional c. 1 Dimensional d. Multidimensional	1
7	Python pandas was developed by: _____ a. Guido van Rossum b. Travis Oliphant c. Wes McKinney d. Brendan Eich	1
8	The command to install the pandas is: a. install pip pandas b. install pandas c. pip pandas d. pip install pandas	1
9	The name "Pandas" is derived from the term: a. Panel Data b. Panel Series c. Python Document d. Panel Data Frame	1
10	We can analyse the data in pandas with a. Series b. Data Frame c. Both of the above d. None of the above	1
11	Pandas is a: _____ a. Package b. Language c. Library d. Software	1
12	Which of the following import statement is not correct? a. import pandas as CLASS12 b. import pandas as 1pd c. import pandas as pd1 d. import pandas as pd	1
13	Which of the following is not an attribute of pandas data frame? a. length b. T c. Size d. shape	1
14	import pandas as pd s=pd.Series([1,2,3,4,5], index=['akram','brijesh','charu','deepika','era'])	1

	<pre>print(s['charu'])</pre> <p>a. 1 b. 2 c. 3 d. 4</p>	
15	<p>Assuming the given series, named stud, which command will be used to print 5 as output?</p> <pre>Amit 90 Ramesh 100 Mahesh 50 john 67 Abdul 89 Name: Student, dtype: int64</pre> <p>a. stud.index b. stud.length c. stud.values d. stud.size</p>	1
16	<p>A social science teacher wants to use a pandas series to teach about Indian historical monuments and its states. The series should have the monument names as values and state names as indexes which are stored in the given lists, as shown in the code. Choose the statement which will create the series:</p> <pre>import pandas as pd Monument=['Qutub Minar','Gateway of India','Red Fort','Taj Mahal'] State=['Delhi','Maharashtra','Delhi','Uttar Pradesh']</pre> <p>a. S=df.Series(Monument, index=State) b. S=pd.Series(State, Monument) c. S=pd.Series(Monument, index=State) d. S=pd.series(Monument, index=State)</p>	1
17	<p>Difference between loc() and iloc().:</p> <p>a. Both are Label indexed based functions. b. Both are Integer position-based functions. c. loc() is label-based function and iloc() integer position-based function. d. loc() is integer position-based function and iloc() index position-based function.</p>	1
18	<p>Method or function to add a new row in a Series is:</p> <p>a. .locate() b. .loc() c. join d. add()</p>	1
19	<p>Rasha wants to set all the values to zero in Series, choose the right command to do so:</p> <p>a. S1=0 b. S1[]=0 c. S1[:]=0 d. S1[:]==0</p>	1
20	<p>Write the output of the given program: import pandas as pd S1=pd.Series([5,6,7,8,10],index=['v','w','x','y','z']) Output required (5,)</p> <p>a. print(S1.shape()) b. print(S1.shape) c. print(S1.values) d. print(S1.size())</p>	1
21	<p>To check if the Series object contains NaN values, attribute is display.</p> <p>a. hasnan b. nbytes c. ndim d. hasnans</p>	1

CLASS XII – IP

NAME OF CHAPTER: Series

TOPIC: Vector operation, slicing

WORKSHEET NO. 3

QN	Questions	M
1	<p>Consider the following series named animal:</p> <pre>L Lion B Bear E Elephant T Tiger W Wolf dtype: object</pre> <p>Write the output of the command: <code>print(animal[::-3])</code></p>	2
2	<p>Write the output of the given program: <code>import pandas as pd S1=pd.Series([5,6,7,8,10], index=['v','w','x','y','z'])</code> <code>l=[2,6,1,4,6]</code> <code>S2=pd.Series(l,index=['z','y','a','w','v'])</code> <code>print(S1-S2)</code></p>	2
3	<p>Give the output:</p> <pre>import pandas as pd name=['Raj','Ankur','Harsh'] p=pd.Series(name,index=[2,5,6]) print(p) p1=p.reindex([2,5]) print (p1)</pre>	2
4	<p>Give the output:</p> <pre>list1=["Dance','Music','violin', 'guitar','drums'] list2=[100,200,300,400,500,600] list3=list1[:2] list4=list2[2:5] print(list3) print(list4)</pre>	2
5	<p>Consider the following series named color:</p> <pre>Color 1 Red 2 Green 3 Orange 4 Yellow 5 Black</pre> <p><code>dtype: object</code></p> <p>Write the command that generates the output as:</p> <pre>2 Green 4 Yellow</pre> <p><code>dtype: object</code></p>	1
6	<p>What will be the output of the given code?</p> <pre>import pandas as pd s=pd.Series([3,6,9,12,14],index=['a','b','c','d','e'])print(s['a']+s['c'])</pre>	2

7	<p>Given two series S1 and S2</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">S1</td> <td style="width: 50%; border: none;">S2</td> </tr> <tr> <td style="border: none;">A 39</td> <td style="border: none;">A 10</td> </tr> <tr> <td style="border: none;">B 41</td> <td style="border: none;">B 10</td> </tr> <tr> <td style="border: none;">C 42</td> <td style="border: none;">D 10</td> </tr> <tr> <td style="border: none;">D 44</td> <td style="border: none;">F 10</td> </tr> </table> <p>Find the output for following python pandas statements?</p> <p>a. S1[:2]*100 b. S1 * S2 c. S2[:, :-1]*10</p>	S1	S2	A 39	A 10	B 41	B 10	C 42	D 10	D 44	F 10	2
S1	S2											
A 39	A 10											
B 41	B 10											
C 42	D 10											
D 44	F 10											
8	<p>How many elements will be there in the series named "S1"?</p> <pre>>>> S1 = pd.Series(range(5,10)) >>> print(S1)</pre>	1										
9	<p>Consider the following series</p> <pre>CapCntry = pd.Series(['NewDelhi', 'WashingtonDC', 'London', 'Paris', 'Tokyo', 'Beijing'], index=['India', 'USA', 'UK', 'France', 'Japan', 'China'])</pre> <p>Write the output of the following statements:</p> <p>i) CapCntry[: : 2] ii) CapCntry[5:1:-1] iii) CapCntry[: :-1] iv) CapCntry[3:]</p>	4										
10	<p>Consider the following code. Write appropriate words to complete</p> <pre>Line1: import pandas as pd Line2: import _____ # Library name Line3: A=np. _____(2,11,2) # function name to get numpy array Line 4: S=pd.Series(_____, Index=[_____]) # Data name and indexes Line 5: Print(S)</pre>	3										
TOTAL												

CLASS XII – IPNAME OF CHAPTER: **DATA FRAME**TOPIC: **CREATE DATA FRAME by various method****Remove row and column of DataFrame****WORKSHEET NO. 4**

QN		M
1	<pre>import pandas as pd d=[[101,'Gurman',98],[102,'Rajveer',95],[103,'Samar',96],[104,'Yuvraj',88]] c=['sno','Name','Score'] stock=pd.DataFrame(d,columns=c) print(stock)</pre>	2
2	<pre>import pandas as pd d=[['Nancy Drew',150],\ ['Hardy boys',180],\ ['Diary of a wimpy kid',225],\ ['Harry Potter',500]] c=['Name','Price'] stock=pd.DataFrame(d,columns=c) print(stock)</pre>	2
3	<pre>d={'Name':['Nancy Drew','Hardy boys','Diary of a wimpy kid','Harry Potter'] 'Price':[150,180,225,500]} stock =pd.DataFrame(d) print(stock)</pre>	2
4	<pre>s1=pd.Series(['Nancy Drew','Hardy boys','Diary of a wimpy kid','Harry Potter']) s2=pd.Series([150,180,225,500]) d ={'Name':s1,'Price':s2} stock=pd.DataFrame(d) print(stock)</pre>	2
5	<pre>Q1 Q2 Q3 Q4 0 5000 8000 12000 18000 1 10 20 30 40</pre>	2
6	<pre>1</pre>	2

	<pre>import pandas as pd Year1={'Q1':5000,'Q2':8000,'Q3':12000,'Q4': 18000} Year2={'A' :13000,'B':14000,'C':12000} totSales={1:Year1,2:Year2} df=pd.DataFrame(totSales) print(df)</pre>																
8	<p>Consider the given DataFrame 'Stock':</p> <table border="1"> <thead> <tr> <th></th> <th>Name</th> <th>Price</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>Nancy Drew</td> <td>150</td> </tr> <tr> <td>1</td> <td>Hardy boys</td> <td>180</td> </tr> <tr> <td>2</td> <td>Diary of a wimpy kid</td> <td>225</td> </tr> <tr> <td>3</td> <td>Harry Potter</td> <td>500</td> </tr> </tbody> </table> <p>Write suitable Python statements for the following:</p> <ol style="list-style-type: none"> Add a column called Special_Price with the following data: [135,150,200,440]. Add a new book named 'The Secret' having price 800. Remove the column Price. Remove first and third rows from DataFrame 		Name	Price	0	Nancy Drew	150	1	Hardy boys	180	2	Diary of a wimpy kid	225	3	Harry Potter	500	4
	Name	Price															
0	Nancy Drew	150															
1	Hardy boys	180															
2	Diary of a wimpy kid	225															
3	Harry Potter	500															
9	<p>Consider the given DataFrame df:</p> <table border="1"> <thead> <tr> <th></th> <th>Q1</th> <th>Q2</th> <th>Q3</th> <th>Q4</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>5000</td> <td>8000</td> <td>12000</td> <td>18000</td> </tr> <tr> <td>1</td> <td>10</td> <td>20</td> <td>30</td> <td>40</td> </tr> </tbody> </table> <p>Write suitable Python statements for the following:</p> <ol style="list-style-type: none"> Add a column called Q5 with the following data: [2000,44]. Add a new record with appropriate values. Remove the column Q2, Q4. Remove first and second rows from DataFrame. 		Q1	Q2	Q3	Q4	0	5000	8000	12000	18000	1	10	20	30	40	4
	Q1	Q2	Q3	Q4													
0	5000	8000	12000	18000													
1	10	20	30	40													
10	Write a python code to create empty DataFrame	1															
	TOTAL																

CLASS XII – IPNAME OF CHAPTER: **DATA FRAME**TOPIC: **CREATE DATA FRAME by various method****Remove row and column of DataFrame****WORKSHEET NO. 5**

QN	Questions	M
1	<p>Write a Python code to create a DataFrame with appropriate column headings from the csv file given below:</p> <pre> city Maxtemp Mintemp Rainfall 0 Delhi 40 32 24.1 1 Bengaluru 31 25 36.2 2 Chennai 35 27 40.8 3 Mumbai 29 21 35.2 </pre>	2
2	<p>Write a Python code to create a DataFrame 'temp' by using list:</p> <pre> city Maxtemp Mintemp Rainfall 0 Delhi 40 32 24.1 1 Bengaluru 31 25 36.2 2 Chennai 35 27 40.8 3 Mumbai 29 21 35.2 </pre>	2
3	<p>Write a Python code to create a DataFrame 'temp' by using dictionary method:</p> <pre> city Maxtemp Mintemp Rainfall 0 Delhi 40 32 24.1 1 Bengaluru 31 25 36.2 2 Chennai 35 27 40.8 3 Mumbai 29 21 35.2 </pre>	2
4	<p>Write a Python code to create a DataFrame 'temp' by using Series method:</p> <pre> city Maxtemp Mintemp Rainfall 0 Delhi 40 32 24.1 1 Bengaluru 31 25 36.2 2 Chennai 35 27 40.8 3 Mumbai 29 21 35.2 </pre>	2
5	<p>Find output of following code</p> <pre> import pandas as pd x={'Qtr1':[5000,10],'Qtr2':[8000,20],'Qtr3':[12000,30],'Qtr4':[18000,40]} df=pd.DataFrame(x) print(df) </pre>	2
6	<p>Find output of following code</p> <pre> import pandas as pd x={'Qtr1':[5000,10],'Qtr2':[8000,20],'Qtr3':[12000,30],'Qtr4':[18000,40]} totSales={1:x} df=pd.DataFrame(totSales) print(df) </pre>	2

7	<p>What will be the output of following code and Answer the following:</p> <ol style="list-style-type: none"> List the index of the DataFrame df List the column names of DataFrame df. <pre>import pandas as pd x={'Qtr1':5000,'Qtr2':8000,'Qtr3':12000,'Qtr4': 18000} y={'p' :13000,'q':14000,'r':12000} totSales={1:x,2:y} df=pd.DataFrame(totSales) print(df)</pre>	2																									
8	<p>Consider the given DataFrame 'temp':</p> <table border="1"> <thead> <tr> <th></th> <th>city</th> <th>Maxtemp</th> <th>Mintemp</th> <th>Rainfall</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>Delhi</td> <td>40</td> <td>32</td> <td>24.1</td> </tr> <tr> <td>1</td> <td>Bengaluru</td> <td>31</td> <td>25</td> <td>36.2</td> </tr> <tr> <td>2</td> <td>Chennai</td> <td>35</td> <td>27</td> <td>40.8</td> </tr> <tr> <td>3</td> <td>Mumbai</td> <td>29</td> <td>21</td> <td>35.2</td> </tr> </tbody> </table> <p>Write suitable Python statements for the following:</p> <ol style="list-style-type: none"> Add a column called area with the following data: [135455,153330,225000,442540]. Add a new city named 'calcutta having maxtemp 20,mintemp 12 and rainfall Remove the column rainfall. iv.Remove first and third rows from DataFrame 		city	Maxtemp	Mintemp	Rainfall	0	Delhi	40	32	24.1	1	Bengaluru	31	25	36.2	2	Chennai	35	27	40.8	3	Mumbai	29	21	35.2	4
	city	Maxtemp	Mintemp	Rainfall																							
0	Delhi	40	32	24.1																							
1	Bengaluru	31	25	36.2																							
2	Chennai	35	27	40.8																							
3	Mumbai	29	21	35.2																							
9	<p>Consider the given DataFrame df:</p> <table border="1"> <thead> <tr> <th></th> <th>Qtr1</th> <th>Qtr2</th> <th>Qtr3</th> <th>Qtr4</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>5000</td> <td>8000</td> <td>12000</td> <td>18000</td> </tr> <tr> <td>1</td> <td>10</td> <td>20</td> <td>30</td> <td>40</td> </tr> </tbody> </table> <p>Write suitable Python statements for the following:</p> <ol style="list-style-type: none"> Add a column called Qtr5 with the following data: [1444,20]. Add a new record with appropriate values. Remove the column Qtr1, Qtr3. iv.Remove first and second rows from DataFrame. 		Qtr1	Qtr2	Qtr3	Qtr4	0	5000	8000	12000	18000	1	10	20	30	40	4										
	Qtr1	Qtr2	Qtr3	Qtr4																							
0	5000	8000	12000	18000																							
1	10	20	30	40																							
10	Write a python code to create empty DataFrame	1																									
	TOTAL																										

CLASS XII – IPNAME OF CHAPTER: **DATA FRAME**TOPIC: **CREATE DATA FRAME by various method****Remove row and column of DataFrame****WORKSHEET NO. 6**

Q. No	Questions	M
1	Write a Python code to create a DataFrame 'lib' with appropriate column headings from the csv file given below: Pcd title Price qty 0 P01 Notebook 85 500 1 P02 Pencilbox 76 200 2 P03 WaterBottle 129 50 3 P04 SchoolBag 730 70	2
2	Write a Python code to create a DataFrame 'lib' by using list: Pcd title Price qty 0 P01 Notebook 85 500 1 P02 Pencilbox 76 200 2 P03 WaterBottle 129 50 3 P04 SchoolBag 730 70	2
3	Write a Python code to create a DataFrame 'lib' by using dictionary method: Pcd title Price qty 0 P01 Notebook 85 500 1 P02 Pencilbox 76 200 2 P03 WaterBottle 129 50 3 P04 SchoolBag 730 70	2
4	Write a Python code to create a DataFrame 'lib' by using Series method: Pcd title Price qty 0 P01 Notebook 85 500 1 P02 Pencilbox 76 200 2 P03 WaterBottle 129 50 3 P04 SchoolBag 730 70	2
5	Write a Python code to display output of Transpose of DataFrame . Pcd title Price qty 0 P01 Notebook 85 500 1 P02 Pencilbox 76 200 2 P03 WaterBottle 129 50 3 P04 SchoolBag 730 70	2
6	Write a Python code to create a DataFrame 'lib' with appropriate column headings save the DataFrame in sample.csv: Pcd title Price qty 0 P01 Notebook 85 500 1 P02 Pencilbox 76 200 2 P03 WaterBottle 129 50 3 P04 SchoolBag 730 70	2
7	Write a Python code to create a DataFrame 'temp' and save the DataFrame in temp.csv file	2

	<pre> city Maxtemp Mintemp Rainfall 0 Delhi 40 32 24.1 1 Bengaluru 31 25 36.2 2 Chennai 35 27 40.8 3 Mumbai 29 21 35.2 </pre>	
8	<p>Consider the given DataFrame:</p> <pre> Pcd title Price qty 0 P01 Notebook 85 500 1 P02 Pencilbox 76 200 2 P03 WaterBottle 129 50 3 P04 SchoolBag 730 70 </pre> <p>Write suitable Python statements for the following:</p> <ol style="list-style-type: none"> Add a column called ACC_NO with the following data: [135,153,225,442]. Add a new Record Remove the column qty. Remove first and third rows from DataFrame 	4
9	<p>Consider the given DataFrame df:</p> <pre> A B C D 0 50 80 120 180 1 110 120 130 140 </pre> <p>Write suitable Python statements for the following:</p> <ol style="list-style-type: none"> Add a column called E with the following data: [14,220]. Add a new record with appropriate values. Remove the column A, C. Remove first and second rows from DataFrame. 	4
10	<p>Consider the given DataFrame df:</p> <pre> A B C D 0 50 80 120 180 1 110 120 130 140 </pre> <p>Write python code to Transpose df.</p>	1
	TOTAL	

ENJOY

SUMMER VACATION

“Summer is messy, Summer is fun, Trips to the beach, In the hot, hot Sun, Let’s give summer, A big fat cheer! Summer is the best time of the year”. Happy Summer

