مـــدارس دارة الســـلام الـعـــالميـة – الـــريـــاض

Daratassalam International

Delhi Public School – Riyadh

Summer Holiday Homework

Academic Session: 2026-27

Grade: XII (Commerce)

Subject: Accountancy

1. Radhika, Bani and Chitra were partners in a firm sharing profits and losses in the ratio of 2:3:1. With effect from 1st April, 2026 they decided to share future profits and losses in the ratio of 3:2:1. On that date, their balance sheet showed a debit balance of Rs. 24,000 in Profit and Loss A/c and a balance of Rs. 1,44,000 in General Reserve. It was also agreed that:

(i) The goodwill of the firm be valued at Rs. 180,000.

(ii) The land (having book value of Rs. 3, 00,000) will be valued at Rs.4,80,000. Pass the necessary journal entries for the above changes.

2. Maanika, Bhavi and Komal are partners sharing profits in the ratio of 6:4:1. Komal is guaranteed a minimum profit of Rs. 2, 00,000. The firm incurred a loss of Rs. 22, 00,000 for theyear ended 31st March, 2026.

Pass necessary journal entry regarding deficiency borne by Maanika and Bhavi & Prepare Profit and Loss Appropriation Account

3. Doremon, Shinchan and Nobita are partners sharing profits and losses in the ratio of 3:2:1. With effect from 1st April, 2026 they agree to share profits equally. For this purpose, goodwill is to be valued at two year's purchase of the average profit of last four years which were as follows:

Year ending on 31st March,2023 Rs. 50,000 (Profit)
Year ending on 31st March,2024 Rs. 1,20,000 (Profit)
Year ending on 31st March,2025 Rs. 1,80,000 (Profit)
Year ending on 31st March,2026 Rs. 70,000 (Loss)

On 1st April, 2023 a Motor Bike costing Rs. 50,000 was purchased and debited to travelling expenses account, on which depreciation is to be charged @ 20% p.a by Straight Line Method. The firm also paid an annual insurance premium of Rs. 20,000 which had already been charged to Profit and Loss Account for all the years.

Journalise the transaction along with the working notes.

4. Ajay, Manish and Sachin were partners sharing profits in the ratio 5:3:2. Their Capitals were Rs. 6,00,000; Rs. 8,00,000 and Rs. 11,00,000 as on April 01, 2025. As per Partnership deed, Interest on Capitals were to be provided @ 10% p.a. For the year ended March 31, 2026, Profits of Rs. 2,00,000 were distributed without providing for

Interest on Capitals. Pass an adjustment entry and show the workings clearly.

5. Solve At least 20 MCQ's from the following chapters:
a. Admission of a Partner
b. Retirement/Death of a Partner
c. Dissolution of the Partnership firm.

6. Present The above items under the correct Major Heads and sub Heads as per schedule III of the companies Act 2013

1.Loose Tools
2.Computer Software
3. Unpaid Dividend
4. Work In Progress
5.Mininig Right
6.Provisions for Warranties
7.Live stock
8. Publishing Tiles
9. Goodwill
10.Security Premium reserve

PART B

Project Work One specific project based on financial statement analysis of a company covering any two aspects from the following:

1. Comparative and common size financial statements
2. Accounting Ratios
3. Segment Reports
4. Cash Flow Statements

Subject: Business Studies

Q1. State any three objectives of management.
Q2. Explain management as a science.
Q3. Explain planning process.

Q4. Explain selection process.
Q5. Explain leadership.
Q6. Explain Maslow's theory.

Q7. Explain relationship between planning and controlling.

Q8. Explain Fayol's principle of division of work.

Q9. Explain principle of discipline.
Q10. Explain Advantages of Divisional Structure:

📌 Case Study – 1-(4 Marks)

A manufacturing company “Alpha Ltd.” has been facing continuous decline in productivity. The top management appoints a new manager who introduces systematic planning, proper division of work, and strict supervision. He also motivates employees by introducing incentives and improving working conditions. Within six months, productivity increases significantly and employee satisfaction improves. However, some employees feel that too much control is reducing their independence, while others appreciate the clarity in roles and responsibilities. The manager believes that proper coordination and supervision are essential for achieving organizational goals efficiently.

Questions:

(i) Identify the concept of management highlighted in the case.

(ii) Explain any one feature of management reflected in the case.

(iii) Identify the levels of management involved.

(iv) State one importance of coordination highlighted in the case.

📌 Case Study – 2-(4 Marks)

A production manager at top level in a reputed corporate, Mr. Rathore holds the responsibility for ordering new material for the firm. While deciding on the supplier for the financial year 2017-18, he gave the order to his cousin at a higher price per unit instead of the firm's usual supplier who was willing to lower the rates for the order. Which principle of management was violated by Mr. Rathore? (1) What are the positive impacts of following the above identified principle?

📌 Case Study –3 -(6 Marks)

Joseph Bros. was a firm manufacturing jute lamp shades. It uses left over jute pieces from various jute factories to manufacture economical lamp shades which are supplied to various hotels in nearby towns. It employs men and women from nearby villages as workers for creating good lamp shade designs.Joseph Bros., is not able to meet its targets. Namish, the supervisor of the company, was told to analyse the reasons for the poor performance. Namish found following problems and suggested certain solutions in the working of the business. The number of workers employed was less than what was required for the work. As a result, the existing workers were overburdened. The firm decided to search for new workers and it asked the present employees to introduce candidates or recommend their friends and relatives to the firm. This enabled the firm in "putting people to jobs" and assured attainment of objectives according to plans.

a) Identify the functions of management being performed by the firm in the above situation.

b) Name the concept and its source used by the firm to attract more workers for the firm.

c) State any two values being followed by Jacob Bros**.**

📌 Case Study –4 -(4Marks)

Mr. Sharma, the production manager of a textile company, observed that workers were not achieving production targets. After interacting with employees, he realised that ineffective communication and lack of motivation were the major reasons behind poor performance.

Questions:

(i) Identify the management function involved.

(ii) Name the element of directing highlighted in the case.

(iii) Explain any two importance of motivation or communication in improving organisational performance.

📌 Case Study – 5 -(6 Marks)

'Rats & Fleas' is a pesticide manufacturing company. The company first identified all the activities to be performed and grouped similar activities into different departments. After one successful year, the management decided to delegate decision-making authority to lower-level employees to improve efficiency and speed of work.
(a) Identify the function of management being performed initially.
(b) Name the concept introduced after one year.

(c) State the next two steps of the organising process.

(d) State any two advantages of the concept identified in part (b).

📌 Case Study –6 -(6 Marks)

An established firm has fifty years of experience in shipping industry. The company time and again proves itself as one of the dominant figures in the market. The plan for the whole year is given a lot of importance. According to the owner of the company their plans are the basic structures upon which other important functions of management rest. It is important that the plans are communicated to the employees. The top management ensures that the plans are communicated and implemented at all levels and in all departments. To learn from past mistakes is a habit of this successful company. They prepare plans for short term as well as long term where it can be seen that throughout the year the plans are prepared one after another. Shipping industry needs such dedicated companies. The goals are specific and the activities to achieve these specific goals are undertaken. The company has planned a growth of 20% in revenue this year. Let's see how much it's possible for it to achieve it by the end of the year.
In the above case identify the various features of planning highlighted.
Which type of plan is indicated in the above case?

📌 Case Study – 7-(6 Marks)

'Seven Colours' is a progressive company with a very good HR record. Recently it created a pool of prospective candidates for jobs to be given in various departments. The company is always willing to complete its HR duties properly. Various job positions exist in the company. The company makes it compulsory for the HR department to prepare job descriptions so that necessary information about the jobs could be created. For its decent HR practices the company has won several awards. It knows that the most important asset of an organisation is its

image and to protect it the company should always be ready to do extra efforts. Last year when a few groups filed a complaint against the company it made great efforts to fight legally and came out victorious. It has a very good set up to promote the interests of the employees. In order to give them a familiar environment the company promotes various informal organisations and proper celebration of all festivals. It is very responsive towards its workers and always attends to their problems. There is a special cell in the HR department which is very responsive to the complaints made by the employees regardless of the level at which they work. Recently a national newspaper made a very favourite mentioning of the absence of strikes in the company as the management-labour relations are very good and a lot of importance is given to the demands of the labour unions. A very peaceful environment exists in the organisation.
In the above case there are highlighted various duties of the HR department. Identify them.

(PART-B)

PROJECT WORK

(BASED ON CBSE GUIDELINES)

Subject: Economics

Q1. Explain the major drawbacks of the Indian economy at the time of Independence.

Q2. Why is the British period called the period of economic exploitation? Explain.

Q3. Explain the relationship between Aggregate Demand and Aggregate Supply with the help of a diagram.

Q4. Explain Underemployment Equilibrium with the help of a diagram.

Q5. Explain Deficient Demand. State any two measures to correct it.

Q6. Drive saving curve from the consumption curve and consumption curve by saving curve and explain it.

Q7. Explain the functions of the Reserve Bank of India.

Q8. Explain the instruments RBI uses for credit control.

Q9. Explain the process of Credit Creation with the help of a table and diagram.

Q10. Calculate the total Credit Created if the Initial Deposit is ₹20,000 and the Cash Reserve Ratio (CRR) is 10%.

Q11. Explain the objectives of Economic Planning in India.

Q12. Explain the Industrial Sector Reforms introduced after 1991.

Q13. Read the following case carefully and answer the questions:

After Independence, India adopted a planned economic development strategy. The government introduced Five-Year Plans to promote economic growth, reduce poverty, increase employment, and achieve self-reliance. Public sector enterprises were given a major role in the development of heavy industries and infrastructure. To protect domestic industries, imports of many goods were restricted, and emphasis was laid on import substitution. Although the planning process helped build a strong industrial base and improved agricultural production, challenges such as unemployment, poverty, and slow industrial growth continued to exist.

Answer the following questions:

(i) Name the strategy of economic development adopted by India after Independence.

(ii) State one objective of the Five-Year Plans.

(iii) Name the strategy adopted to reduce dependence on foreign goods.

(iv) Mention any two achievements of the planning period.

Q14. Calculate Domestic Sales from the following data:

Government Final Consumption Expenditure = ₹1000 crore

Private Final Consumption Expenditure = ₹2000 crore

Net Domestic Fixed Capital Formation = ₹3000 crore

Change in Stock = ₹500 crore

Exports = ₹100 crore

Net Imports = ₹200 crore

Q15. Calculate Compensation of Employees from the following data:

National Income = ₹20,000 crore

Rent = ₹1000 crore

Interest = ₹1000 crore

Profit after Tax = ₹500 crore

Company Tax = ₹300 crore

Income of Self-employed = ₹500 crore

Net Factor Income from Abroad = ₹200 crore

Q16. Calculate Sales from the following data:

Raw Material Purchased = ₹100 crore

Opening Stock = ₹200 crore

Closing Stock = ₹300 crore

Goods Produced for Self-consumption = ₹500 crore

Value Added = ₹1800 crore

Q17. From the following data calculate GNP at factor cost by Income Method & Expenditure Method

Given Data (₹ in Crore):

Particulars	Amount
Net Domestic Capital Formation	500
Compensation of Employees	1850
Consumption of Fixed Capital (Depreciation)	100
Government Final Consumption Expenditure	1100
Private Final Consumption Expenditure	2600
Rent	400
Dividend	200
Interest	500
Net Exports (X − M)	(-100)

Undistributed Profits	900
Net Factor Income from Abroad	(-50)
Net Indirect Taxes	250

Q18. An economy has two firms A & B. On the basis of the following information, calculate:
(a) Value Added by Firm A and Firm B
(b) GDP at Market Price

Given Data (₹ in Lakh):

Particulars	Amount
Exports by Firm A	20
Imports by Firm A	50
Sales to Households by Firm A	90
Sales to Firm B by Firm A	40
Sales to Firm A by Firm B	30
Sales to Households by Firm B	60

Q19. GDP Deflator (Numerical)

(a) In an economy, Nominal GDP is ₹800 crore and Real GDP is ₹640 crore.
Calculate the GDP Deflator.

(b) In a year, Nominal GDP is ₹1200 crore and GDP Deflator is 150.
Calculate Real GDP.

(c) In an economy, Real GDP is ₹500 crore and GDP Deflator is 120.
Calculate Nominal GDP.

Q20. Calculate the value of Multiplier (K) and Increase in National Income (ΔY):

MPC = 0.8 Increase in Investment = ₹500 crore (6)

(PART-B)

PROJECT WORK

(BASED ON CBSE GUIDELINES)

Subject: Financial Market

Trading-

1. Make a powerpoint presentation on NEAT Screen.
2. Write the typical market phases and their operations.
3. Highlight the importance of Basket Trading.

Financial Statement Analysis

1. Make a powerpoint presentation on Ratio Analysis and its importance.
2. Make a flow chart on "Time value of Money".
3. Draw a comparison between Simple v/s Compound Interest.

Subject: Computer Science.

*** Revise all the Chapters covered till June 2026.**
*** Complete all the Question Answers & Class Notes.**
*** Complete Practical Notebook as per the Number of Questions required from each chapter.**

Subject: Physical Education

Make an investigatory project for practical exam.

Subject: English

	Subjects	Assignments
	Summaries of the chapters	***Biographies of the Poets and Authors.***
1.	***My Mother At Sixty-Six.***	***Biography of Kamala Das.***
2.	***Keeping Quiet***	***Biography of Pablo Neruda.***
3.	***A Roadside Stand.***	***Biography of John Keats.***
4.	***A Thing of Beauty.***	***Biography of Robert Frost.***
5.	***Aunt Jennifer's Tigers.***	***Biography of Adrienne Rich.***
6.	***Deep Water***	***Biography of William Douglas.***
7.	***The Rattrap***	***Biography of Selma Lagerlöf.***
8.	***Indigo***	***Biography of Louis Fischer.***
9.	***The Third Level***	***Biography of Jack Finney.***
10.	***The Interview***	***Biography*** of ***Christopher Silvester.***

Write the Summaries and Biographies of the above-mentioned chapters.

Subject: Mathematics

1. Let S be the set of all straight lines in a plane. Let R be the relation on S defined by $a\ R\ b \Leftrightarrow a \perp b$. Then R is
   a) reflexive but neither symmetric nor transitive
   b) symmetric but neither reflexive nor transitive
   c) transitive but neither reflexive nor symmetric
   d) an equivalence relation.

2. $f: R \to R$, defined as $f(x) = x^2$ is:
   a) one- one and onto
   b) many-one and onto
   c) one-one and into
   d) many-one and into

3. Let $f(x) = \frac{x}{x^2-1}$. Then domain (f) =
   a) R
   b) $R - \{1\}$
   c) $R - \{-1\}$
   d) $R - \{-1, 1\}$

4. Let $f(x) = \sqrt{9 - x^2}$, then domain of $f(x) =$

a) $[-3, 3]$ c) $[-3, 0]$

b) $[3, \infty)$ d) $[-3, 9]$

5. The principal value of $cos^{-1}\left(\frac{-1}{\sqrt{2}}\right)$ is

a) $-\frac{\pi}{4}$ c) $\frac{3\pi}{4}$

b) $\frac{\pi}{4}$ d) $\frac{5\pi}{4}$

6. The value of $tan^{-1}(1) + sin^{-1}\left(\frac{-1}{2}\right)$ is

a) $\frac{\pi}{4}$ c) $\frac{\pi}{12}$

b) $\frac{\pi}{6}$ d) $\frac{\pi}{2}$

7. Find the value of $tan^{-1}\left(tan\frac{7\pi}{6}\right)$ is:

a) $\frac{7\pi}{6}$ c) $\frac{\pi}{4}$

b) $\frac{\pi}{6}$ d) $\frac{\pi}{2}$

8. If $[2x \quad 4]\begin{bmatrix} x \\ -8 \end{bmatrix} = [0]$, the positive value of *x* is:

a) 2 c) -4

b) -2 d) 4

9. If $\begin{bmatrix} a+4 & 3b \\ 8 & -6 \end{bmatrix} = \begin{bmatrix} 2a+2 & b+2 \\ 8 & a-8b \end{bmatrix}$, then the value of *a* and *b* is

a) a =1, b = 2 b) a = -1, b = -2 c) a = 2, b = -1 d) a = 2, b = 1

10. If $A = \begin{bmatrix} -2 & 5 \\ -1 & 3 \end{bmatrix}$, adj. A =

a) $\begin{bmatrix} -2 & -1 \\ 5 & 3 \end{bmatrix}$ c) $\begin{bmatrix} -2 & 5 \\ 3 & -1 \end{bmatrix}$

b) $\begin{bmatrix} 3 & -5 \\ 1 & -2 \end{bmatrix}$ d) $\begin{bmatrix} -2 & 5 \\ -1 & 3 \end{bmatrix}$

11. If $\begin{vmatrix} 3x & 7 \\ -2 & 4 \end{vmatrix} = \begin{vmatrix} 8 & 7 \\ 6 & 4 \end{vmatrix}$, then the value of *x* is

a) 2 c) -2

b) 3 d) -3

12. The value of $\begin{vmatrix} x^2 - x + 1 & x - 1 \\ x + 1 & x + 1 \end{vmatrix}$ is _____.

13. If A is a nonsingular square matrix of order *n* , then $|adj\ A| =$ _____

14. If $= \frac{1-tanx}{1+tanx}$, then $\frac{dy}{dx} =$ _____.

15. If $A = \begin{bmatrix} 3 & -5 \\ -4 & 2 \end{bmatrix}$, then $A^2 =$ _____

16. The slope of the tangent to curve $y = 2x^2 + 3sinx \; at \; x = 0$ is _____.

17. If $x = asec\theta, \; y = b \; tan\theta$ then $\frac{dy}{dx} =$ _____.

18. If $A = \begin{bmatrix} 2 & 3 \\ 4 & 5 \end{bmatrix}$, find $(A - A')$

19. If $y = \sqrt{x + \sqrt{x + \sqrt{x + \cdots \infty}}}$ find dy/dx

20. If $y = 2^x$ then find dy/dx.

21. Find the maximum and minimum value of $(sin2x + 5)$.

22. Find the intervals on which the function $f(x) = (10 - 6x - 2x^2)$ is strictly increasing.

23. Find the equation of tangent to the curve $y = x^3 - 2x + 7$ at $(1, 6)$

24. Find the domain and range of the real function, defined by $f(x) = \frac{x^2}{1+x^2}$. Show that f is many-one.

25. Find the domain and range of the real function, defined by $f(x) = \frac{1}{(1-x^2)}$

26. Find the value of: $cos[tan^{-1}\{sin(cot^{-1}x)\}]$

27. Prove that: $tan^{-1}\left(\frac{\sqrt{1+x^2}-1}{x}\right) = \frac{1}{2}tan^{-1}x$

28. If $A = \begin{bmatrix} 2 & -3 & -5 \\ -1 & 4 & 5 \\ 1 & -3 & -4 \end{bmatrix}, and \; B = \begin{bmatrix} 2 & -2 & -4 \\ -1 & 3 & 4 \\ 1 & -2 & -3 \end{bmatrix}$, find AB

29. If $\begin{vmatrix} x+1 & x-1 \\ x-3 & x+2 \end{vmatrix} = \begin{vmatrix} 4 & -1 \\ 1 & 3 \end{vmatrix}$, find the value of x.

30. Show that the function $f(x) = \begin{cases} 3x - 2 & when \quad x \leq 0 \\ x + 1 & when \quad x > 0 \end{cases}$ is discontinuous at $x = 0$.

31. If $e^x + e^y = e^{x+y}$, prove that $\frac{dy}{dx} = -e^{(y-x)}$

32. Prove that:

$$cot^{-1}\left\{\frac{\sqrt{1+sinx}+\sqrt{1-sinx}}{\sqrt{1+sinx}-\sqrt{1-sinx}}\right\}=\frac{x}{2}, x\in\left(0,\frac{\pi}{4}\right)$$

33. Prove that:

$$tan^{-1}\left\{\frac{\sqrt{1+x}-\sqrt{1-x}}{\sqrt{1+x}+\sqrt{1-x}}\right\}=\frac{\pi}{4}-\frac{1}{2}cos^{-1}x$$

34. Find $\frac{dy}{dx}$ if $x=\frac{sin^3t}{\sqrt{cos2t}}$, $y=\frac{cos^3t}{\sqrt{cos2t}}$

35. Find the inverse of the matrix:

$$\begin{bmatrix}3 & -10 & -1\\ -2 & 8 & 2\\ 2 & -4 & -2\end{bmatrix}$$

36. Given that:

$$f(x)=\begin{cases}\frac{(1-cos4x}{x^2}, & if \quad x<0\\ a, & if \quad x=0\\ \frac{\sqrt{x}}{\sqrt{16+\sqrt{x}}-4,} & if \quad x>0\end{cases}$$

if $f(x)$is continuous at $x = 0$, find the value of *a.*

37. If the following function *f(x)* is continuous at $x = 0$, find the value of *k*

$$f(x)=\begin{cases}\frac{1-cos2x}{2x^2}, & x\neq 0\\ k, & x=0\end{cases}$$

38. If $y=\frac{e^{x^2}tan^{-1}x}{\sqrt{1+x^2}}$, find $\frac{dy}{dx}$.

39. Show that $y=\log(1+x)-\frac{2x}{2+x}, x>-1$ is an increasing function of x throughout its domain.

40. Given $A=\begin{bmatrix}1 & -1 & 2\\ 0 & 2 & -3\\ 3 & -2 & 4\end{bmatrix}$ and $B=\begin{bmatrix}-2 & 0 & 1\\ 9 & 2 & -3\\ 6 & 1 & -2\end{bmatrix}$, find AB use the product to solve the following system of equations:

$$x-y+2z=1;\quad 2y-3z=1;\quad 3x-2y+4z=2$$

41. If $A = \begin{bmatrix} 1 & 2 & -3 \\ 2 & 3 & 2 \\ 3 & -3 & -4 \end{bmatrix}$, find A^{-1} and hence solve the system of linear equations:

$$x + 2y - 3z = -4; \qquad 2x + 3y + 2z = 2; \qquad 3x - 3y - 4z = 11$$

42. Consider $f: R_* \to [5, \infty)$ given by $f(x) = 4x^2 + 12x + 5$. Show that f is one-one onto.

43. If $(tan^{-1}x)^y + y^{cotx} = 1$, the find $\frac{dy}{dx}$

44. Show that semi vertical angle of a right circular cone of given surface and maximum volume is $sin^{-1}\left(\frac{1}{3}\right)$

45. Show that the height of the cylinder of maximum volume that can be inscribed in a sphere of radius R is $2R/\sqrt{3}$. Find the volume of the largest cylinder inscribed in a sphere of radius R.

Art Integration Project

Graphing Art with Mathematical Functions: Creating Artistic Designs Using Algebra and Calculus

NOTE: Homework should be done on A4-size sheets. Arrange the answer sheets properly, keep them in a folder, and submit them. The front page should be decorated and should include your name, grade, and section. Kindly adhere to the submission date, i.e., 25/08/2026.

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