

Class- XII Commerce

ENGLISH

Speaking

- 1 Prepare a 2 minutes video on the topic child labour under the following points

- child labour- definition
- causes of child labour in India
- laws preventing child labour
- conclusion

Case study

- 2 Charlie is clearly unhappy with his modern life characterised by insecurity fear and stress. He desires a simple more peaceful time and he finds this in his mental image of 1894 Galesburg.
- i) How can you say that Charlie was trying a mental escape ?
 - ii) What type of life does Charlie desired for ?
 - iii) Why did Charlie feel that going to Galesburg will solve all his problems ?
- 3 Write an article on any one of the following
- i) video games promote violence
 - ii) Clean India Green India
 - iii) The power of positivity
- 4 **Read the following book and mention the important incidence in it also write the book review (any one)**
Great expectations by Charles Dickens
I am Malala by Malala Yousafzai
- 5 Imagine one day you get an access to time machine and you can easily go to either past or future. Write about what are the changes you wish to do in the past and how are you going to break this news to your parents.
- 6 Ageing is a natural process. In the light of "My Mother at sixty six" what message is the poet conveying ?
- 7 According to Anees Jung, what is the mystery about wearing shoes ?

ACCOUNTANCY

Case Based Questions (Board Exam Oriented)

1 **CASE 1 :Fundamentals to partnership**

Ram and Shyam are partners in a firm sharing profits and losses in the ratio of 3:2. On 1st April 2024, their capitals were Rs. 6,00,000 and Rs. 4,00,000 respectively. As per the partnership deed:

Interest on capital is to be allowed at 10% p.a.

Ram is to get a salary of Rs. 5,000 per month.

Shyam is to get a commission of 10% on net profit after charging such commission.

The net profit for the year ended 31st March 2025 was Rs. 2,50,000.

Based on the case above, answer the following

- i) Calculate the interest on capital for both partners.
 - ii) Compute Ram's total salary.
 - iii) Determine Shyam's commission.
 - iv) Prepare Profit and Loss Appropriation Account.
 - v) State one accounting principle applied in calculating interest on capital.
- 2 **Case 2: Change in Profit-Sharing Ratio**
Rahul, Karan, and Mohit are partners sharing profits in the ratio of 3:2:1. From 1st April 2024, they decided to share profits equally. On that date, their capitals were Rs. 5,00,000; Rs. 4,00,000; and Rs. 3,00,000 respectively. Goodwill of the firm was valued at Rs. 1,20,000.
- i) Calculate the sacrificing or gaining ratio.
 - ii) Pass the journal entry for adjustment of goodwill.
 - iii) What principle is applied while adjusting goodwill among partners ?
 - iv) If no goodwill is to be recorded in books, how is the adjustment made ?
 - v) Name the account which shows distribution of profits and losses among partners.
- Critical Thinking & Analysis Questions**
- 3 A firm purchased a machine on credit for Rs. 3,00,000 from Gupta Machinery Ltd. The accountant recorded this as a purchase in the Purchases Book.
- i) Identify the error.
 - ii) Which principle is violated ?
 - iii) Pass the correct journal entry.
 - iv) What can be the consequences if such errors go unnoticed ?

- 4 'Partner's Capital Account can be maintained under two methods.'
- Name these two methods.
 - How is profit distributed under each?
 - Which one reflects the actual capital balance at any point in time ?
 - State one advantage of the Fixed Capital method.

Assertion-Reason Questions

- 5 **Read the statements carefully and choose the correct option.**

Assertion (A): Goodwill is an intangible asset.

Reason (R): It cannot be seen or touched but has a monetary value.

- 6 **Assertion (A):** Balance Sheet is prepared to ascertain the financial position of the business on a particular date.

Reason (R): Balance Sheet shows only the profit and loss of the business.

- 7 **Assertion (A):** Debit and Credit balances in a trial balance are always equal.

Reason (R): Trial Balance ensures the arithmetical accuracy of the books of accounts.

Options

- Both A and R are true, and R is the correct explanation of A.
- Both A and R are true, but R is not the correct explanation of A.
- A is true, but R is false.
- Both A and R are false.

- 8 **Research Based Question**

Conduct a comparative study between the financial statements of a government undertaking and a private sector company.

Points to Cover:

Capital structure , Profitability, Dividend distribution policies, Liabilities and reserves management, Reflection of social responsibility expenses (CSR)

BUSINESS STUDIES

Theme: Skill-Based & Creative Learning

Instructions: Complete the tasks neatly. Use pictures, examples, and your own ideas. Submit the work in a file.

- 1 **Project Work**

Topic (Choose any one):

- Make in India / GST / Digital India – How is it helping Indian businesses ?
Use newspapers, magazines for pictures and graphs.

- 2 **Case Study Practice**

Answer these questions (in 80–100 words each)

- Apna Vehicles is a vehicle manufacturing company. The company has the same unit producing both scooters and cars. This leads to confusion among the employees regarding the reporting as well as differentiation of work. Which principle of Fayol is violated here ? Why ? State the principle. Give an immediate outcome of the violation of this principle.
- Mr. Rajeev is the Production Manager of a car manufacturing company. He observed that the same task was being performed in different ways by different workers, which led to confusion and time wastage. He instructed all workers to follow the same method of assembling car parts to avoid delays. He also ensured that no worker received instructions from more than one supervisor to avoid confusion. Additionally, he promoted harmony between workers and management by arranging regular team-building exercises.
 - Identify the principle of scientific management that Rajeev is applying when he instructs all workers to follow the same method.
 - Which Fayol's principle is being followed when workers receive instructions from only one supervisor?
 - Which principle of scientific management is reflected in arranging team-building exercises ?
 - What is the main objective of applying these principles in the organization ?
 - Why is the principle of unity of command important in an organization?

- 3 **Think & Write**

Write a short paragraph (about 100–150 words) on

"Why should a business be honest and responsible to society?" (Give example of a company.)

Assertion and Reason based questions

- 4 **Assertion (A) :** Management is a goal-oriented process.

Reason (R) : Management always aims at achieving only individual goals.

- 5 **Assertion (A) :** Management increases efficiency.

Reason (R) : Efficiency means doing the task correctly at the least cost.

- 6 **Assertion (A) :** Discipline means obedience, respect for authority, and complying with rules.

Reason (R) : Subordinates should be free to do work as they wish.

- 7 **Define terms**

- Kaizen
- Lean manufacturing
- Efficiency and Effectiveness.

ECONOMICS

Section A: Multiple Choice Questions (1–5 - Simple MCQs, 6–15 - Assertion & Reasoning Based MCQs)

- 1 Which of the following is a final good ?
a) Wheat used in bread-making b) Bread purchased by a household
c) Tyre used in a car factory d) Fabric used by a tailor
- 2 GDP deflator is used to
a) Measure the level of inflation b) Compare net factor income from abroad
c) Calculate NDP at factor cost d) Estimate depreciation
- 3 In a two-sector circular flow model, savings by households
a) Are equal to investments b) Lead to leakages in the flow
c) Are automatically balanced by exports d) Are not accounted in the economy
- 4 Which of the following is included in money supply (M1) in India?
a) Fixed deposits b) Bonds c) Demand deposits d) Shares of companies
- 5 Secondary functions of money include
a) Medium of exchange b) Store of value and standard of deferred payments
c) Unit of account d) Legal tender
- 6 **Assertion (A) :** Final goods are included in national income.
Reason (R) : Final goods are purchased for final consumption and investment purposes.
- 7 **Assertion (A) :** GDP deflator is more comprehensive than CPI.
Reason (R) : GDP deflator includes prices of all final goods and services, while CPI includes only consumer goods.
- 8 **Assertion (A) :** In a two-sector model, leakages can disrupt the flow.
Reason (R) : Leakages such as savings reduce the flow of income between firms and households.
- 9 **Assertion (A) :** Medium of exchange is a primary function of money.
Reason (R) : Money helps avoid the problem of double coincidence of wants in a barter system.
- 10 **Assertion (A) :** Time deposits are included in M1 measure of money supply.
Reason (R): M1 includes all liquid components including time deposits.
a) Both A and R are true and R is the correct explanation
b) Both A and R are true but R is not the correct explanation
c) A is true but R is false
d) A is false but R is true)

Section B: Problem Solving Questions (2 Questions)

- 11 From the following data, calculate GDP Deflator:
- Nominal GDP: Rs 1,200 crore
- Real GDP: Rs 1,000 crore
- 12 **Identify final and intermediate goods from the following list and state reasons.**
- A car bought by a taxi service
- Cotton used by a garment factory
- A microwave purchased by a household
- Flour used by a bakery

Section C: Higher Order Thinking Skills (3 Questions)

- 13 Why is it necessary to avoid double counting while calculating national income ? Illustrate with examples.
- 14 How do changes in money supply influence inflation and employment in an economy ?
- 15 Discuss how GDP deflator gives a more accurate picture of economic growth than nominal GDP.

Section D: Case Study with Analytical Questions

16 Case Study:

In an economy, there are only two sectors—households and firms. Households provide factor services and receive income, which they spend on goods and services produced by firms. However, a sudden increase in savings disrupted this flow. At the same time, inflation started rising and the RBI tightened monetary policy by raising the CRR and repo rate.

- a) Explain the role of households and firms in the two-sector circular flow.
b) How does increased savings act as a leakage?
c) What are the effects of RBI's action on money supply and investment ?
d) Suggest any one measure to maintain balance in the two-sector model during inflation.

Section E: Real-Life Based Application Questions (5 Questions)

- 17 Your parents recently bought a new mobile phone and paid GST on it. Explain how this purchase contributes to national income. Would it be considered a final or intermediate good ? Why ?
- 18 Suppose you saved your pocket money in a bank's savings account. Explain how your savings contribute to the money supply in the economy. What role does the bank play in this circular flow ?
- 19 Imagine you visited a bank with your family. Try to identify at least two primary and one secondary function of money you experienced or saw in action. For example, withdrawing cash, depositing a cheque etc.
- 20 You notice that the price of your favourite snack has increased over the last year. Can this price change affect real and nominal GDP? Explain how GDP deflator could help understand this change.

- 21 Think about how income earned by your family members is spent. List examples of consumption and savings. How do these activities reflect the circular flow of income in a two-sector economy?

APPLIED MATHEMATICS

- 1 Find the last two digits of the product $123 \times 234 \times 345$ by using concept of congruence modulo.
- 2 A pipe can fill a tank in 3 hours. There are two outlet pipes B and C from the tank which can empty it in 7 and 10 hours respectively. If all the three pipes are opened simultaneously, how long will it take to fill the tank ?
- 3 Solve the following system of inequalities graphically
 $3y - 2x < 4$, $x + 3y > 3$ and $x + y < 5$
- 4 Define following matrices with appropriate examples.
 - i) square Matrix
 - ii) diagonal Matrix
 - iii) Identity Matrix
 - iv) Scalar matrix
- 5 **Case study**

A, B and C are three pipes connected to a tank A and B together fill the tank in 6 hours. B and C together fill the tank in 10 hours. A and C together fill the tank in $7\frac{1}{2}$ hours.

Based on above information, answer the following questions.

 - a) In how much time will A, B and C fill the tank ?
 - b) In how much time will A separately fill the tank ?
 - c) In how much time will B separately fill the tank ?

OR

In how much time will C separately fill the tank ?
- 6 In what ratio water must be added to dilute honey costing Rs 240 / litre so that the resulted syrup would be worth Rs 200 / litre?
- 7 **Activity**

Draw graph of linear inequalities of one variable and two variables in a coloured chart paper and represent solution region also.

PHYSICAL EDUCATION

- 1 Analyze the role of biomechanics in improving sports performance. Choose a specific sport and explain how biomechanical principles can be applied to enhance technique and reduce injury risk.
- 2 **Case Study based question**

Raman is a student of class XII and is suffering from obesity. During a recent medical checkup at school he was advised to practice Yogasana and participate in sports activities for curing.

 - i) The Yoga instructor at the school has asked Raman to perform
 - a) Bhujangasana
 - b) Pawanmuktasana
 - c) Vajrasana
 - d) Chakrasana
 - ii) The BMI index for an obese person is
 - a) < 18.5
 - b) $18.5 - 24.9$
 - c) > 30
 - d) > 25
 - iii) Due to the obesity. Raman is also suffering from knock knees for which he is advised to
 - a) walk on inner edge of foot
 - b) walk on heels
 - c) walk on outer edge of foot
 - d) walk on toes
- 3 Investigate the impact of nutrition on athletic performance. Conduct a review of existing research on the role of different nutrients (carbohydrates, proteins, fats) in enhancing athletic performance. Discuss the implications for athletes and coaches.
- 4 Examine the relationship between physical activity and mental health. Research and discuss the evidence on how regular physical activity can influence mental health outcomes, such as anxiety and depression in adolescents.
- 5 Evaluate the effectiveness of different warm-up and cool-down techniques. Research and compare different warm-up and cool-down methods (dynamic stretching, static stretching etc.) and their impact on athletic performance and injury prevention.
- 6 Develop a proposal for promoting physical activity in your school community. Identify the current challenges and barriers to physical activity in your school and propose a plan to increase participation including strategies for students and teachers.
- 7 Draw a layout of Tennis court.

HINDI

- 1 **स्थिति आधारित प्रश्न**

सीमा अपनी सहेली के साथ शॉपिंग करने बाजार गई। वहां उसने देखा कि लोग जरूरत से ज्यादा चीजें खरीद रहे हैं कुछ तो सिर्फ इसलिए क्योंकि चीजें सुंदर और आकर्षक लग रही थी सीमा को भी इन सभी चीजों ने बहुत आकर्षित किया पर वह उलझन में पड़ गई कि क्या वह यह सब खरीदे या नहीं।

 - क) सीमा की उलझन बाजार की किस जादुई शक्ति को दर्शाती है ?
 - ख) इस स्थिति में सीमा को क्या निर्णय लेना चाहिए और क्यों ?
 - ग) बाजार दर्शन पाठ के अनुसार ऐसी स्थिति में सजग उपभोक्ता की पहचान कैसे की जा सकती है ?

- 2 डेडलाइन का क्या आशय है ?
- 3 प्लैशबैक तथा ड्राई एंकर को स्पष्ट कीजिए।
- 4 मुद्रित माध्यमों के महत्व पर प्रकाश डालिए।
- 5 आजकल मोबाइल और इंटरनेट का अत्यधिक उपयोग विद्यार्थियों के जीवन को किस प्रकार प्रभावित कर रहा है ? इस समस्या के समाधान के लिए आप क्या सुझाव देंगे ? पांच बिंदुओं में उत्तर दें।
- 6 निम्नलिखित रचनाओं/कहानियों का अध्ययन कर उनके प्रमुख पात्रों का चरित्र वर्णन कीजिए।
 - क) पंचलाइट।
 - ख) जहांआरा
 - ग) मारे गए गुलफाम
- 7 'सर्दी के मौसम की पहली बर्फबारी' विषय पर एक रचनात्मक लेख लिखिए।

COMPUTER

Instructions: Attempt the following problems. Use proper function structure and include exception handling wherever necessary.

- 1 Define a function calculate_area(shape, dimensions) that calculates the area of a circle, rectangle, or triangle based on user input. Include exception handling for invalid inputs.
- 2 Write a program that includes a function to divide two numbers and handle ZeroDivisionError and ValueError.
- 3 Create a recursive function to calculate factorial. Handle the case where the user enters a negative number using exceptions.
- 4 Write a Python function that takes a list of numbers and returns the average. Raise and handle an exception if the list is empty.
- 5 Simulate a basic banking system with deposit, withdraw, and balance check functions. Handle exceptions such as invalid amount and insufficient balance.
- 6 Explain the role of try, except, else, and finally with an example program where a user enters data and it is processed.