

MODEL SCHOOL ROHTAK

Run by - MODEL EDUCATION SOCIETY, ROHTAK

Summer Vacation Homework (2022-23)

Class- XII

HINDI

आइए कुछ विस्तार से पढ़ें -

आरोह : पाठ 1, 11, 12 दोहराएँ और प्रत्येक पाठ से रेखांकित करवाए गए 20 -20 वस्तुनिष्ठ प्रश्न PNB में लिखें ।

अभिव्यक्ति और माध्यम - पाठ 3 विभिन्न माध्यमों के लिए लेखन दोहराएँ और रेखांकित वस्तुनिष्ठ प्रश्न (20) PNB में लिखें ।

वितान : - सिल्वर वैडिंग पाठ को पढ़ कर मुख्य बिंदुओं को रेखांकित कीजिए ।

लेखन कौशल

निम्नलिखित विषयों पर लगभग 150 शब्दों में रचनात्मक लेख लिखिए

1. एक कामकाजी औरत की शाम
2. रात्रि के समय आकाश में चमकते सितारे
3. जंक फूड स्वास्थ्य के लिए अभिशाप
4. आत्मनिर्भरता
5. आज़ाद भारत के 75 वर्ष - आपके विचार

परियोजना कार्य (Project work)

1. आरोह पुस्तक में सम्मिलित किसी भी साहित्यकार के जीवन और साहित्य कर्म से संबंधित जानकारी जुटाकर चित्र सहित रचनात्मक तरीके से परियोजना कार्य तैयार कीजिए ।
2. ग्रीष्मावकाश के किन्हीं पाँच दिनों की दिनचर्या PNB में लिखिए ।
3. इन दिनों किसी समाचार पत्र में प्रकाशित दिल को छू जाने वाली किसी घटना पर आधारित कहानी लिखिए ।
4. मुंशी प्रेमचंद का कोई एक उपन्यास पढ़ कर उसमें आए किन्हीं

पाँच चरित्रों के बारे में दस - दस वाक्य PNB में लिखें ।
दिए गए महत्वपूर्ण प्रश्नों के उत्तर हिन्दी की नोटबुक में लिखें ।

1. 'आत्म परिचय' कविता का प्रतिपाद्य लिखिए ।
2. 'दिन जल्दी जल्दी ढलता है' कविता का क्या उद्देश्य है ?
3. अगर मंजिल दूर हो तो लोग वहां पर पहुंचने के लिए किस प्रकार की मानसिकता रखते हैं।
4. भक्तिन के चरित्र की क्या विशेषताएं हैं ?
5. भक्तिन की पारिवारिक पृष्ठभूमि कैसी थी ?
6. लछमिन के पैरों के पंख गांव की सीमा में आते ही क्यों झड़ गए ?
7. भक्तिन और लेखिका के बीच कैसा संबंध था ?
8. अनेक अवगुण होने के बावजूद भक्तिन महादेवी के लिए अनमोल क्यों थी ?
9. भगत जी बाज़ार को सार्थक और समाज को शांत कैसे कर रहे हैं ?
10. बाज़ार दर्शन पाठ के आधार पर पाठ का प्रतिपाद्य बताइए।
11. बाज़ार दर्शन पाठ के आधार पर 'पैसे की व्यंग्य शक्ति' कथन को स्पष्ट कीजिए।
12. प्रमुख जनसंचार माध्यम कौन-कौन से हैं ?
13. स्वतंत्रता प्राप्ति के बाद पत्रकारिता में किस प्रकार का बदलाव आया ?
14. फोन इन का आशय समझाइए ।
15. एंकर बाइट किसे कहते हैं ?

GEOGRAPHY

By using A3 size decorative sheets, complete the following chapters in Practical File.

- a) Data- Its source and compilation
 - b) Data Processing
 - c) Graphical Representation of Data.
 - d) Spatial Information Technology
- All the topics should be handwritten.
 - All the diagrams should be handmade.
 - All the maps should be filled on your own using black pen.
 - Learn chapters 1,2,3,4 of book-1.



ECONOMICS

1. Do NCERT exercise of chapter 1 and 2 of both the books (Macro Economics as well as Indian Economic Development)
 2. Do 20 questions of National Income accounting using income method.
 3. Prepare project file on the topic chosen from the suggested list given by the CBSE.
 4. Revise chapter 1 and 2 of both the books.
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ENGLISH

- Listen to podcasts/interviews/radio or TV documentary on a topic and prepare a report countering or agreeing with the speakers. Write a report in about 800-1000 words. Do it on A4 size sheet.

OR

Topic relating to the chapters given in the textbooks can also be chosen for project work.

Note: The project portfolio may include the following

- Cover page, with title of project, school and student details.
- Statement of purpose/objectives/goals.
- Certificate of completion under the guidance of the teacher.
- Action plan for the completion of assigned tasks.
- Materials such as scripts for the theatre/role play, questionnaires for interview, written assignments, essays, survey reports and other material evidence of learning progress and academic accomplishment.
- The 800-1000 words essay/Script/Report.
- Student/group reflections.
- If possible, photographs that capture the positive learning experiences of the student(s).
- List of resources/bibliography.

Reading Skills

- Do any 5 unseen passages (descriptive and factual) Writing Skills
- Write the following:
 1. Two notices
 2. Two articles
 3. Two reports



Literature

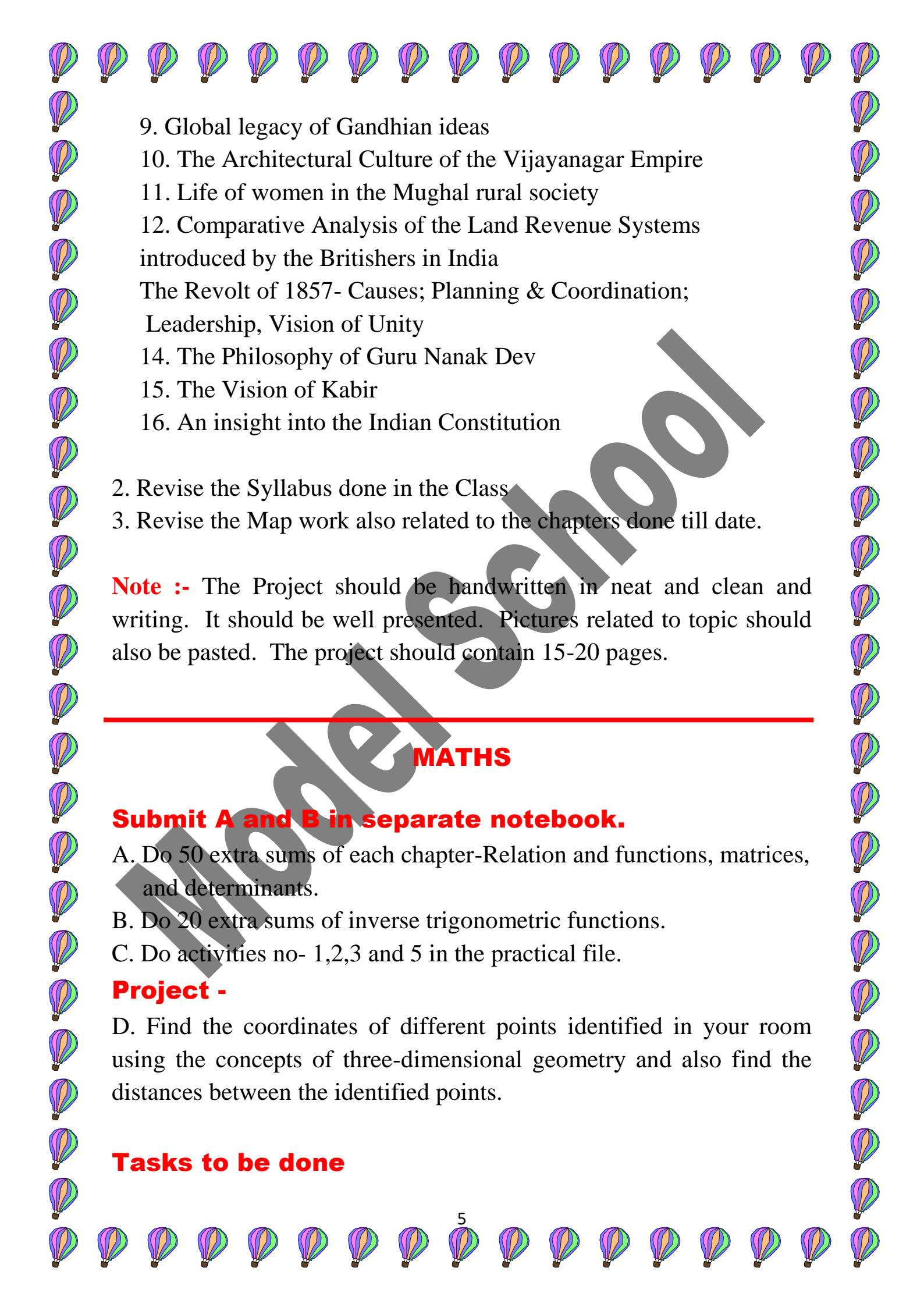
- Learn and write all the exercises of NCERT chapters done till date.
Note: Given assignments other than project are to be done **in a separate notebook**
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POLITICAL SCIENCE

1. Make a project file. The project can be made on any of the topics given in the syllabus.
 2. Write 20 Questions from the chapter –
 - a) The End of Bipolarity
 - b) New Centres of Power
 3. MAPWORK – Locate the following on separate maps.
 - i) CIS Countries
 - ii) Baltic Regions
 - iii) Old EU Members
 - iv) New EU Members
 - v) ASEAN founding members
 4. Revise the syllabus done in class.
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HISTORY

1. Make A Project in Project File on any of the following topics suggested by CBSE.
 1. The Indus Valley Civilization-Archeological Excavations and New Perspectives
 2. The History and Legacy of Mauryan Empire
 3. "Mahabharat"- The Great Epic of India
 4. The History and Culture of the Vedic period
 5. Buddha Charita
 6. A Comprehensive History of Jainism
 7. Bhakti Movement- Multiple interpretations and commentaries.
 8. "The Mystical Dimensions of Sufism

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9. Global legacy of Gandhian ideas
 10. The Architectural Culture of the Vijayanagar Empire
 11. Life of women in the Mughal rural society
 12. Comparative Analysis of the Land Revenue Systems introduced by the Britishers in India
 - The Revolt of 1857- Causes; Planning & Coordination; Leadership, Vision of Unity
 14. The Philosophy of Guru Nanak Dev
 15. The Vision of Kabir
 16. An insight into the Indian Constitution

2. Revise the Syllabus done in the Class
3. Revise the Map work also related to the chapters done till date.

Note :- The Project should be handwritten in neat and clean and writing. It should be well presented. Pictures related to topic should also be pasted. The project should contain 15-20 pages.

MATHS

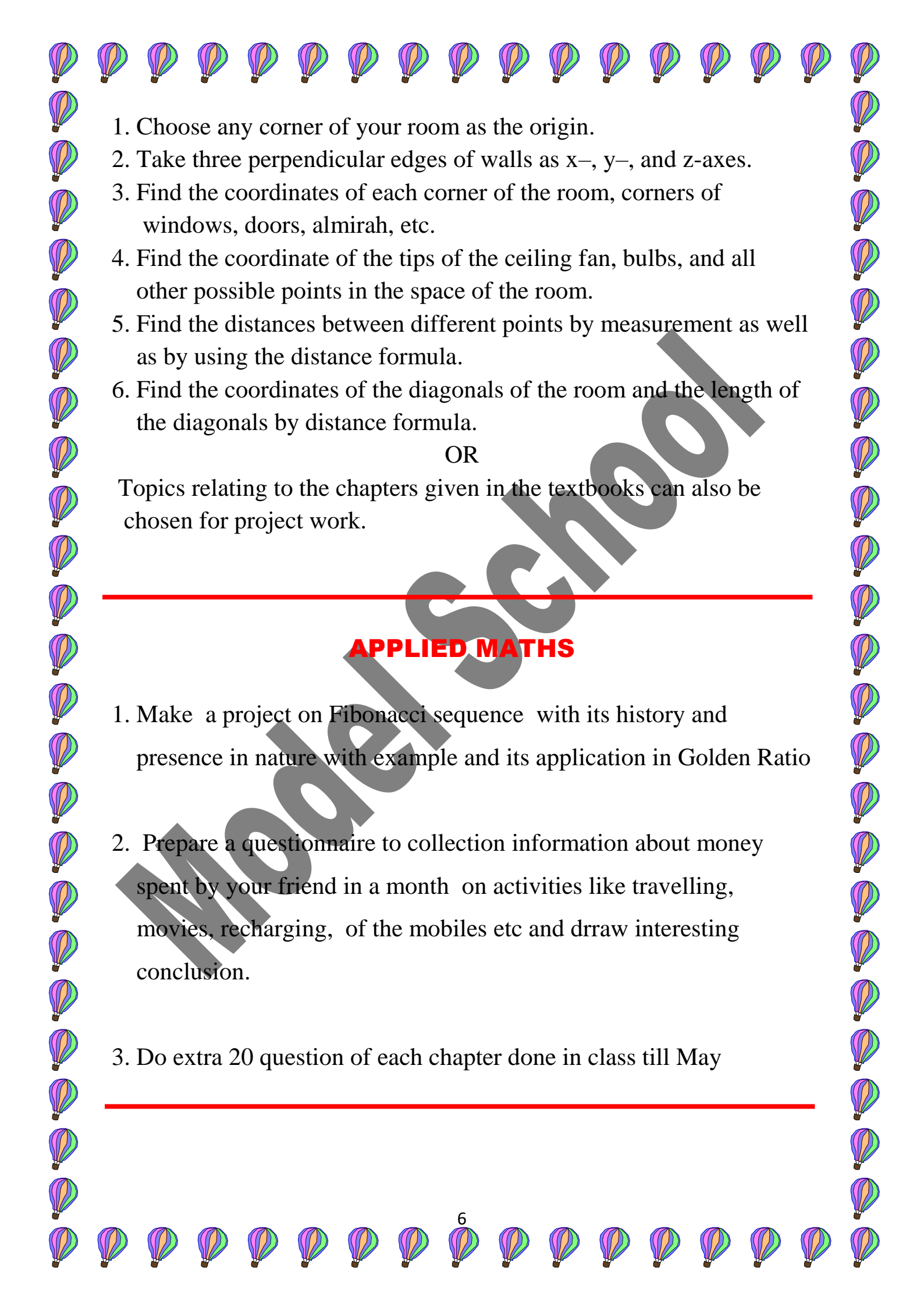
Submit A and B in separate notebook.

- A. Do 50 extra sums of each chapter-Relation and functions, matrices, and determinants.
- B. Do 20 extra sums of inverse trigonometric functions.
- C. Do activities no- 1,2,3 and 5 in the practical file.

Project -

- D. Find the coordinates of different points identified in your room using the concepts of three-dimensional geometry and also find the distances between the identified points.

Tasks to be done

- 
1. Choose any corner of your room as the origin.
 2. Take three perpendicular edges of walls as x -, y -, and z -axes.
 3. Find the coordinates of each corner of the room, corners of windows, doors, almirah, etc.
 4. Find the coordinate of the tips of the ceiling fan, bulbs, and all other possible points in the space of the room.
 5. Find the distances between different points by measurement as well as by using the distance formula.
 6. Find the coordinates of the diagonals of the room and the length of the diagonals by distance formula.

OR

Topics relating to the chapters given in the textbooks can also be chosen for project work.

APPLIED MATHS

1. Make a project on Fibonacci sequence with its history and presence in nature with example and its application in Golden Ratio
 2. Prepare a questionnaire to collection information about money spent by your friend in a month on activities like travelling, movies, recharging, of the mobiles etc and draw interesting conclusion.
 3. Do extra 20 question of each chapter done in class till May
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PSYCHOLOGY

Prepare a case profile (hard copy) using assessment methods like psychological tests, interviews, case study, report narration.

- Observe and interview three persons in your neighborhood or family in order to check how different they are from each other in terms of psychological attributes. Cover all domains such as intelligence and personality. Prepare a psychological profile of each person and compare the results. (Prepare the whole assignment on A4 size sheets in a file)

- Present a well-maintained file (using A4 sheets) with the short biographies of 5 eminent psychologists of history.

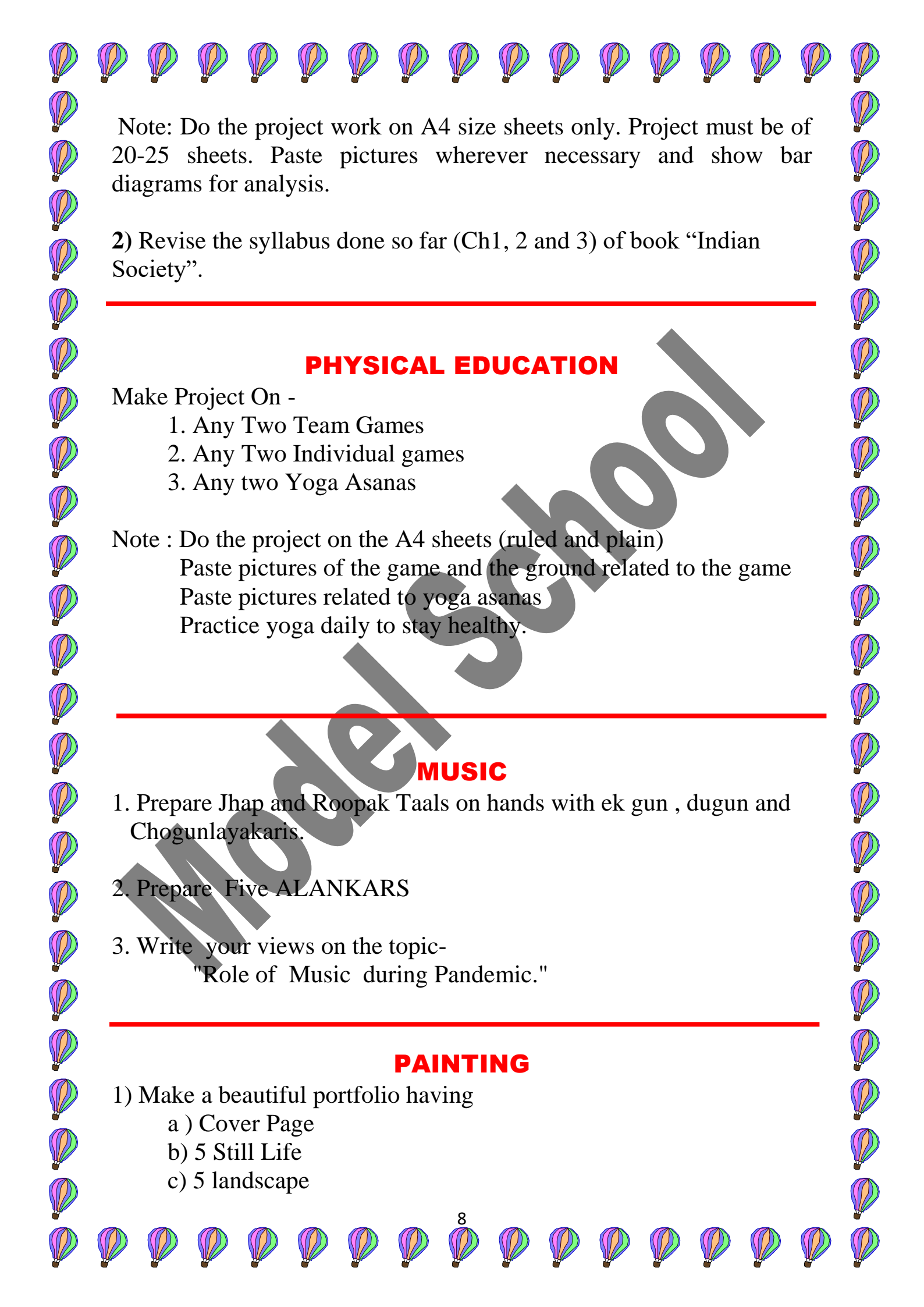
- Revise and learn Chapter 1 & 2, Read Chapter 3 & 4 very thoroughly.

SOCIOLOGY

1) Prepare a project file on any social issue/ social problem we are facing in our society like:

- Role of communication media in Social life (from mobile phones to satellites)
 - Modes of Public Transport : Local Railway or Bus Station
 - Use of Public Spaces (roadside, empty land, etc)
 - Changing Aspirations of school children at different ages (eg. Classes 5,8,11)
 - The biography of a commodity.
- * Domestic Appliances (Use of cooking fuel / mode: fan, cooler, AC, iron, fridge, mixer etc.)

Note : Select any one topic for your project.



Note: Do the project work on A4 size sheets only. Project must be of 20-25 sheets. Paste pictures wherever necessary and show bar diagrams for analysis.

2) Revise the syllabus done so far (Ch1, 2 and 3) of book “Indian Society”.

PHYSICAL EDUCATION

Make Project On -

1. Any Two Team Games
2. Any Two Individual games
3. Any two Yoga Asanas

Note : Do the project on the A4 sheets (ruled and plain)
Paste pictures of the game and the ground related to the game
Paste pictures related to yoga asanas
Practice yoga daily to stay healthy.

MUSIC

1. Prepare Jhap and Roopak Taals on hands with ek gun , dugun and Chogunlayakaris.
 2. Prepare Five ALANKARS
 3. Write your views on the topic-
"Role of Music during Pandemic."
-

PAINTING

- 1) Make a beautiful portfolio having
 - a) Cover Page
 - b) 5 Still Life
 - c) 5 landscape



d) Compile all the sessional work along with it.

2) Do detail study on the sculptures , paintings and Graphics of Modern trends and Make write up on it...reference books (History of Indian Arts, NCERT)

COMPUTER SCIENCE

1. Write python coding for making a simple game.
 2. Write Python Programs in Practical File. (Discussed in the class)
 3. Make a video explaining nested loop concept or Defining a Module.
 4. Write at least 30 One Word Questions based on Chapter -1 (Revision Tour) in subject notebook.
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CHEMISTRY

1. Prepare an AIL (Art Integrated learning) project explaining the use of chemistry in your surroundings. Explain it with the help of a collage of pictures or samples. This project will be considered as an assessment tool for first term exam.
2. Prepare an investigatory project report (Printed or Handwritten) on topics given in CBSE curriculum (2022-23) or any other relevant topic of chemistry. Explain the topic with the help of graph or pictures (whatever is required).This project report is an assessment of board examination.
3. Solve the exercise of NCERT of chapter2 and 3 in the note book.
4. Solve At least 15 numericals each of chapter 2&3 (other than NCERT) in the note book.



PHYSICS

1. Prepare a project report under AIL (art integrated and learning) in which role of physics can be explained in any one field given below :-

- a). Dance
- b). Sports
- c). Music
- d). Painting

Note: This project report will be considered as an assessment for 1st term practical exam. It should be hand written and maintained nicely on A4 sheets.

2. Prepare handwritten investigatory project report (around 20 pages) on A4 sheets from any topic given in curriculum of CBSE (2022-23) and maintain it nicely in file cover. This project will be considered as an assessment for Board practical exam.

BIOLOGY

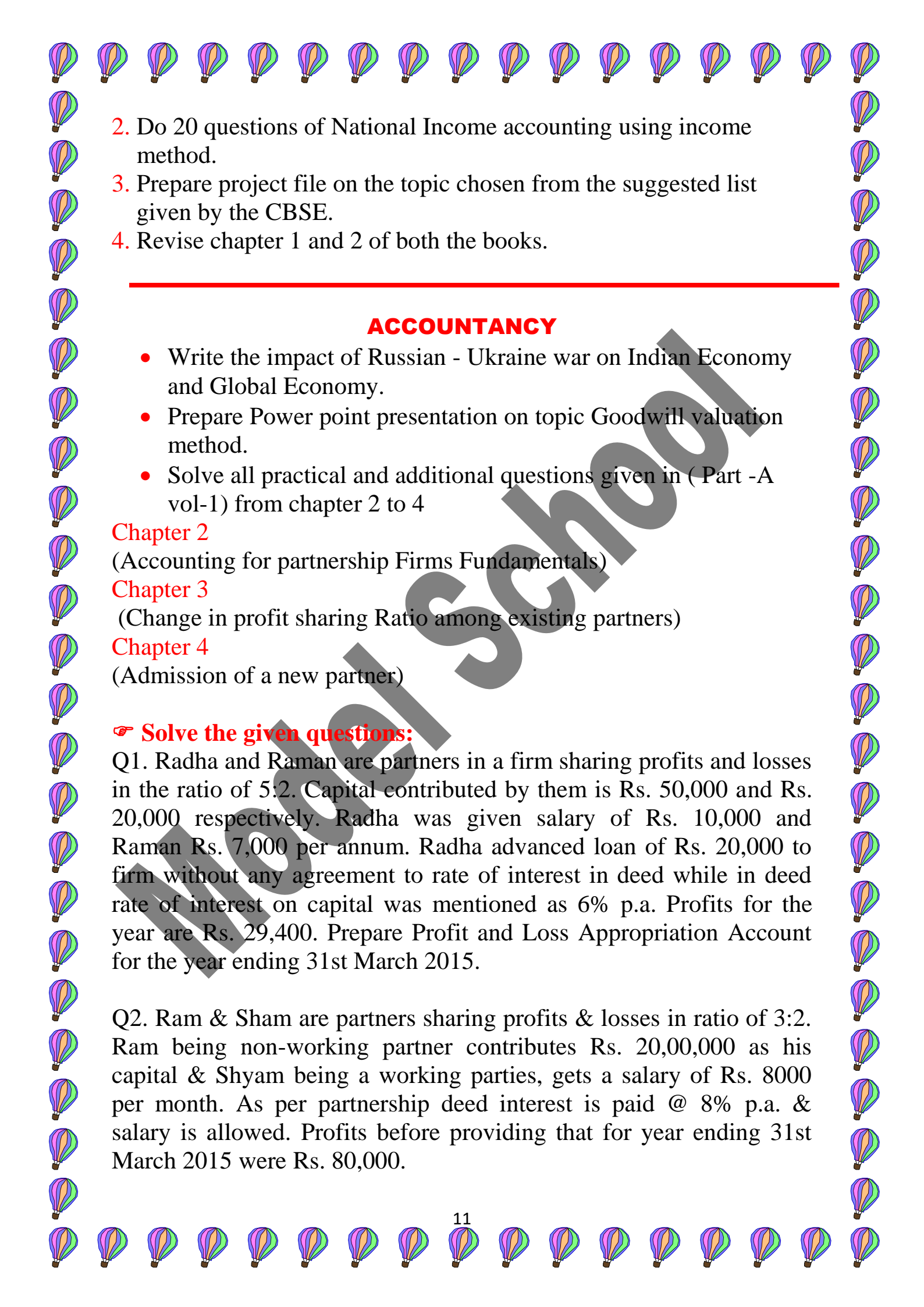
- Make an investigatory project on any topic in the project file.
- Prepare unit 1 thoroughly and do NCERT Question Answers in fair notebook with diagrams.
- Find out internal question answers of each chapter related to Unit 1.
- Read chapter 5 and 6.

BUSINESS STUDIES

- Prepare project based on principles of management given by Henry Fayol or Business Environment
- Revise all questions of ch.-1 to ch-4 (NCERT)
- Solve all case studies and Practice questions related to ch 1-4 forwarded in class group.
- Prepare PPT on Business Environment
- Prepare a collage explaining all the functions of Management

ECONOMICS

1. Do NCERT exercise of chapter 1 and 2 of both the books (Macro Economics as well as Indian Economic Development)

- 
2. Do 20 questions of National Income accounting using income method.
 3. Prepare project file on the topic chosen from the suggested list given by the CBSE.
 4. Revise chapter 1 and 2 of both the books.
-

ACCOUNTANCY

- Write the impact of Russian - Ukraine war on Indian Economy and Global Economy.
- Prepare Power point presentation on topic Goodwill valuation method.
- Solve all practical and additional questions given in (Part -A vol-1) from chapter 2 to 4

Chapter 2

(Accounting for partnership Firms Fundamentals)

Chapter 3

(Change in profit sharing Ratio among existing partners)

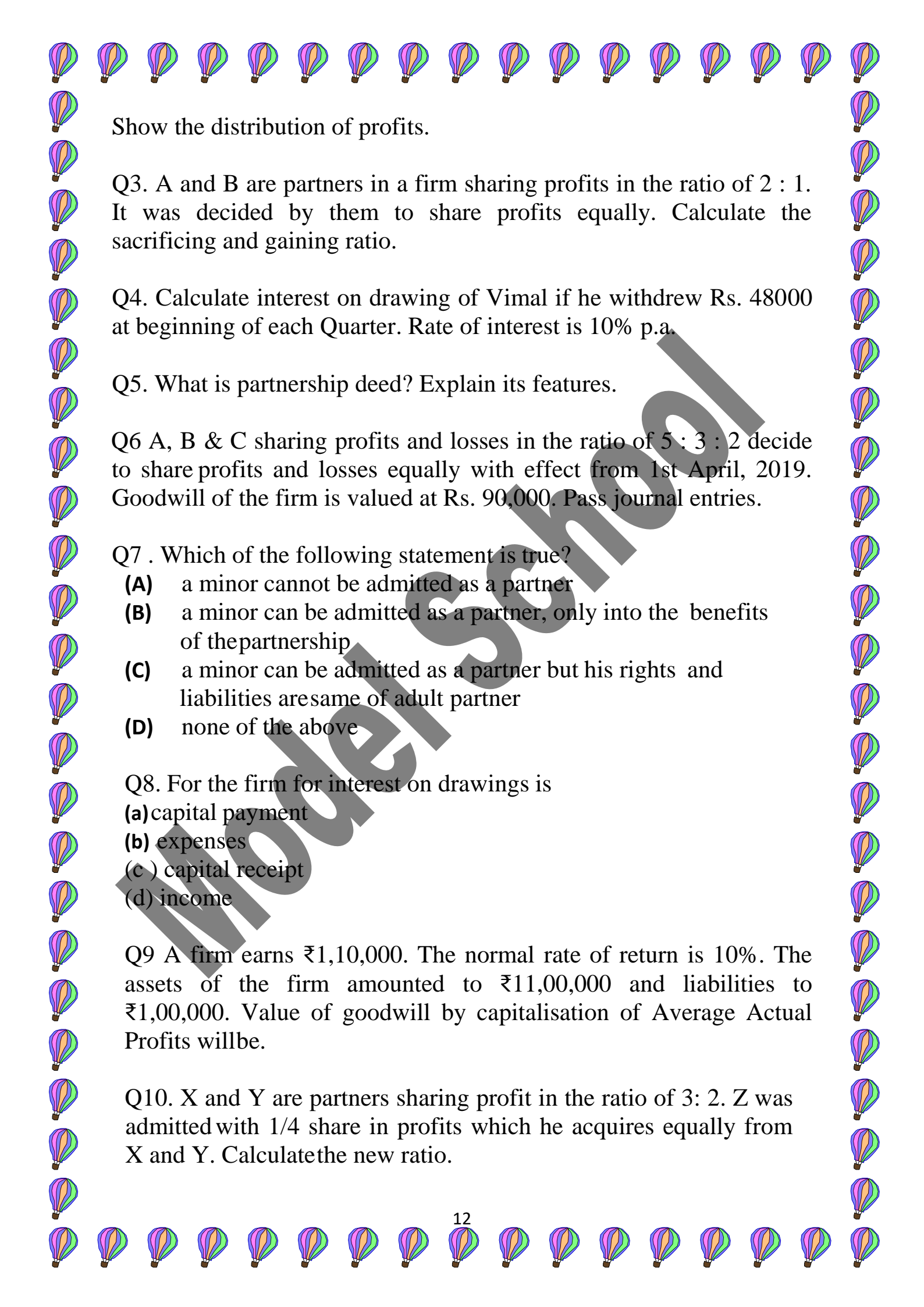
Chapter 4

(Admission of a new partner)

☞ Solve the given questions:

Q1. Radha and Raman are partners in a firm sharing profits and losses in the ratio of 5:2. Capital contributed by them is Rs. 50,000 and Rs. 20,000 respectively. Radha was given salary of Rs. 10,000 and Raman Rs. 7,000 per annum. Radha advanced loan of Rs. 20,000 to firm without any agreement to rate of interest in deed while in deed rate of interest on capital was mentioned as 6% p.a. Profits for the year are Rs. 29,400. Prepare Profit and Loss Appropriation Account for the year ending 31st March 2015.

Q2. Ram & Sham are partners sharing profits & losses in ratio of 3:2. Ram being non-working partner contributes Rs. 20,00,000 as his capital & Shyam being a working parties, gets a salary of Rs. 8000 per month. As per partnership deed interest is paid @ 8% p.a. & salary is allowed. Profits before providing that for year ending 31st March 2015 were Rs. 80,000.



Show the distribution of profits.

Q3. A and B are partners in a firm sharing profits in the ratio of 2 : 1. It was decided by them to share profits equally. Calculate the sacrificing and gaining ratio.

Q4. Calculate interest on drawing of Vimal if he withdrew Rs. 48000 at beginning of each Quarter. Rate of interest is 10% p.a.

Q5. What is partnership deed? Explain its features.

Q6 A, B & C sharing profits and losses in the ratio of 5 : 3 : 2 decide to share profits and losses equally with effect from 1st April, 2019. Goodwill of the firm is valued at Rs. 90,000. Pass journal entries.

Q7 . Which of the following statement is true?

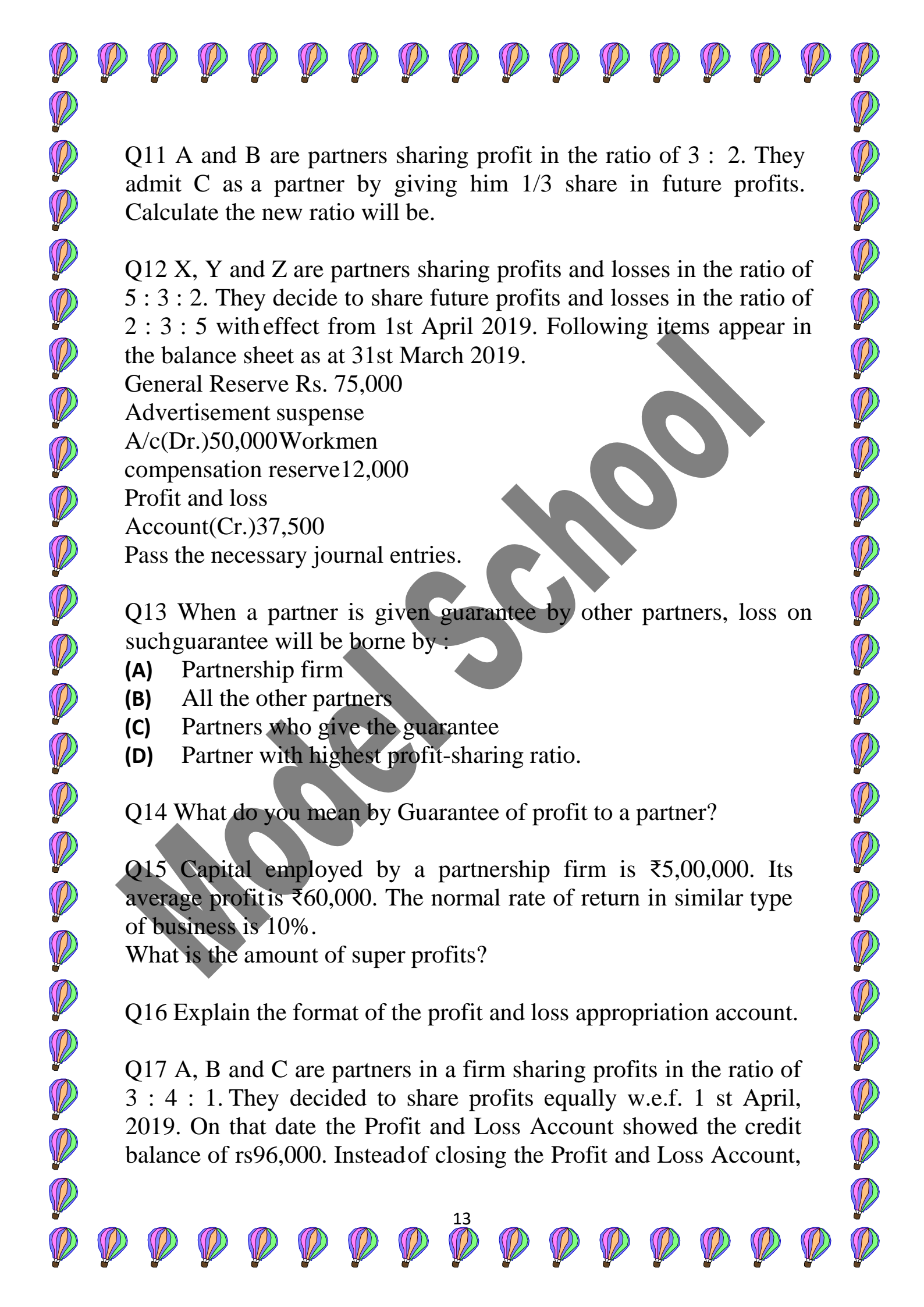
- (A) a minor cannot be admitted as a partner
- (B) a minor can be admitted as a partner, only into the benefits of the partnership
- (C) a minor can be admitted as a partner but his rights and liabilities are same of adult partner
- (D) none of the above

Q8. For the firm for interest on drawings is

- (a) capital payment
- (b) expenses
- (c) capital receipt
- (d) income

Q9 A firm earns ₹1,10,000. The normal rate of return is 10%. The assets of the firm amounted to ₹11,00,000 and liabilities to ₹1,00,000. Value of goodwill by capitalisation of Average Actual Profits will be.

Q10. X and Y are partners sharing profit in the ratio of 3: 2. Z was admitted with $\frac{1}{4}$ share in profits which he acquires equally from X and Y. Calculate the new ratio.



Q11 A and B are partners sharing profit in the ratio of 3 : 2. They admit C as a partner by giving him $\frac{1}{3}$ share in future profits. Calculate the new ratio will be.

Q12 X, Y and Z are partners sharing profits and losses in the ratio of 5 : 3 : 2. They decide to share future profits and losses in the ratio of 2 : 3 : 5 with effect from 1st April 2019. Following items appear in the balance sheet as at 31st March 2019.

General Reserve Rs. 75,000

Advertisement suspense

A/c(Dr.)50,000

Workmen compensation reserve12,000

Profit and loss

Account(Cr.)37,500

Pass the necessary journal entries.

Q13 When a partner is given guarantee by other partners, loss on such guarantee will be borne by :

- (A) Partnership firm
- (B) All the other partners
- (C) Partners who give the guarantee
- (D) Partner with highest profit-sharing ratio.

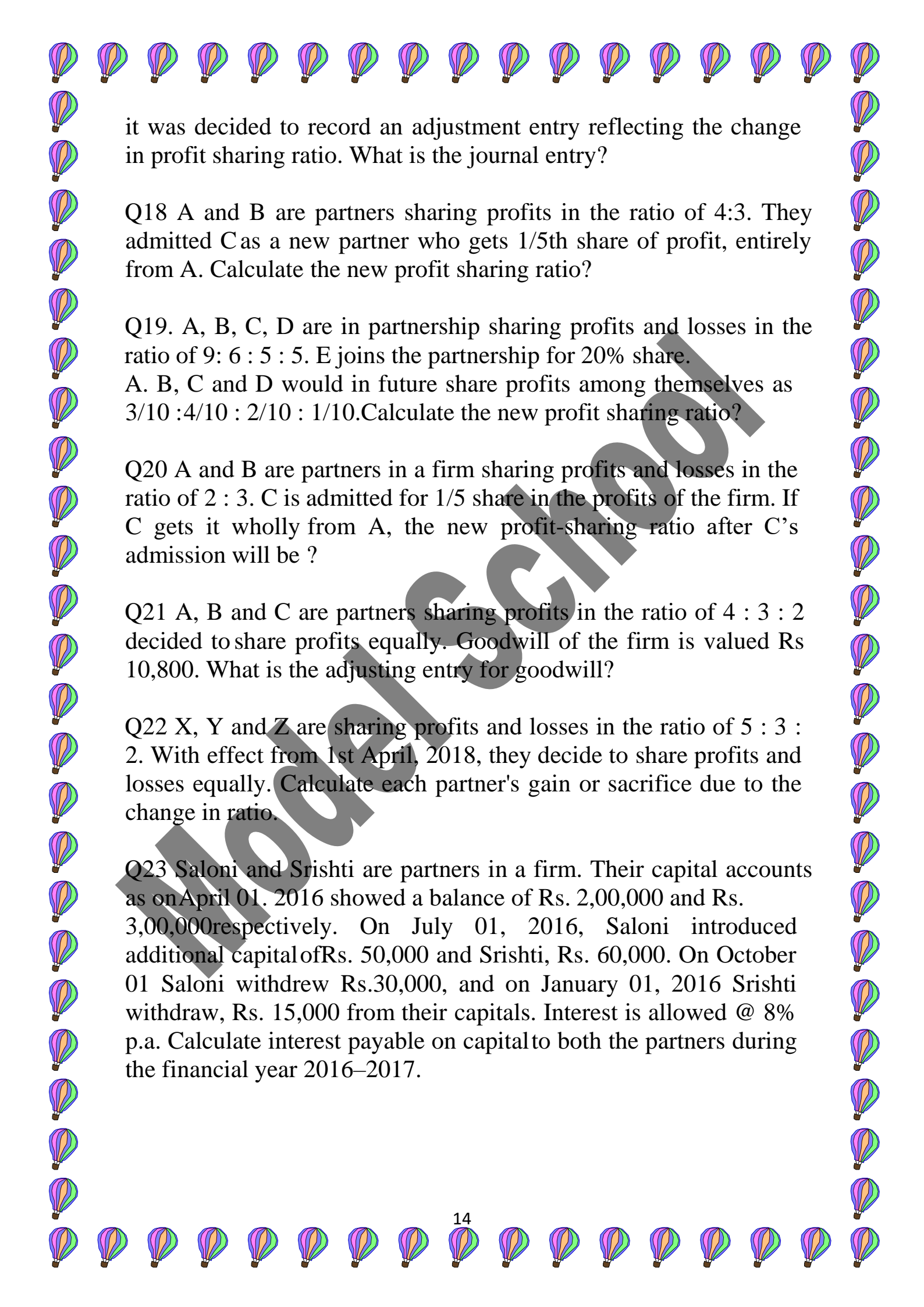
Q14 What do you mean by Guarantee of profit to a partner?

Q15 Capital employed by a partnership firm is ₹5,00,000. Its average profit is ₹60,000. The normal rate of return in similar type of business is 10%.

What is the amount of super profits?

Q16 Explain the format of the profit and loss appropriation account.

Q17 A, B and C are partners in a firm sharing profits in the ratio of 3 : 4 : 1. They decided to share profits equally w.e.f. 1 st April, 2019. On that date the Profit and Loss Account showed the credit balance of rs96,000. Instead of closing the Profit and Loss Account,



it was decided to record an adjustment entry reflecting the change in profit sharing ratio. What is the journal entry?

Q18 A and B are partners sharing profits in the ratio of 4:3. They admitted C as a new partner who gets $\frac{1}{5}$ th share of profit, entirely from A. Calculate the new profit sharing ratio?

Q19. A, B, C, D are in partnership sharing profits and losses in the ratio of 9: 6 : 5 : 5. E joins the partnership for 20% share.

A, B, C and D would in future share profits among themselves as $\frac{3}{10} : \frac{4}{10} : \frac{2}{10} : \frac{1}{10}$. Calculate the new profit sharing ratio?

Q20 A and B are partners in a firm sharing profits and losses in the ratio of 2 : 3. C is admitted for $\frac{1}{5}$ share in the profits of the firm. If C gets it wholly from A, the new profit-sharing ratio after C's admission will be ?

Q21 A, B and C are partners sharing profits in the ratio of 4 : 3 : 2 decided to share profits equally. Goodwill of the firm is valued Rs 10,800. What is the adjusting entry for goodwill?

Q22 X, Y and Z are sharing profits and losses in the ratio of 5 : 3 : 2. With effect from 1st April, 2018, they decide to share profits and losses equally. Calculate each partner's gain or sacrifice due to the change in ratio.

Q23 Saloni and Srishti are partners in a firm. Their capital accounts as on April 01, 2016 showed a balance of Rs. 2,00,000 and Rs. 3,00,000 respectively. On July 01, 2016, Saloni introduced additional capital of Rs. 50,000 and Srishti, Rs. 60,000. On October 01 Saloni withdrew Rs.30,000, and on January 01, 2016 Srishti withdraw, Rs. 15,000 from their capitals. Interest is allowed @ 8% p.a. Calculate interest payable on capital to both the partners during the financial year 2016–2017.

Q24 Anupam and Abhishek are partners sharing profits and losses in ratio of 3 : 2. Their capital accounts showed balances of Rs. 1,50,000 and Rs.2,00,000 respectively on Jan 01, 2017.

Show the treatment of interest on capital for the year ending December 31,2017 in each of the following alternatives:

(a) If the partnership deed is silent as to the payment of interest

on capital and the profit for the year is Rs. 50,000;

(b) If partnership deed provides for interest on capital @ 8% p.a.

and the firm incurred a loss of Rs. 10,000 during the year;

(c) If partnership deed provides for interest on capital @ 8% p.a. and

the firm earned a profit of Rs. 50,000 during the year;

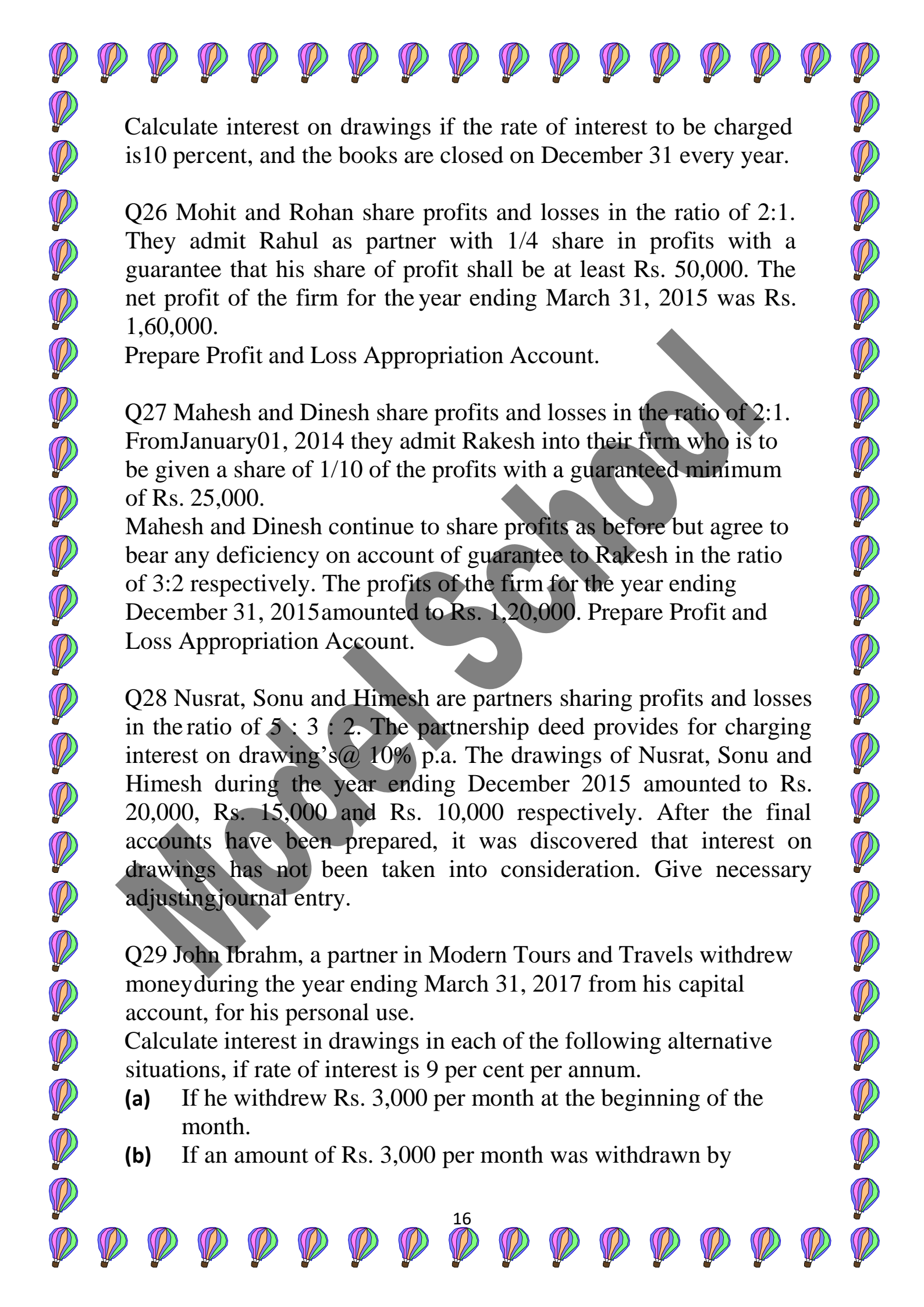
(d) If the partnership deed provides for interest on capital @

8% p.a. and the firm earned a profit of Rs. 14,000 during the year.

Q25 Manu, Harry and Ali are partners in a firm sharing profits and losses equally.

Harry and Ali withdrew the following amounts from the firm, for their personal use, during 2015.

Date.	Harry	Ali
2015.	Rs.	Rs
January, 01.	5,000.	7,000
April, 01.	8,000	4,000
September, 01.	5,000	5,000
December, 01.	4,000	9,000



Calculate interest on drawings if the rate of interest to be charged is 10 percent, and the books are closed on December 31 every year.

Q26 Mohit and Rohan share profits and losses in the ratio of 2:1. They admit Rahul as partner with $\frac{1}{4}$ share in profits with a guarantee that his share of profit shall be at least Rs. 50,000. The net profit of the firm for the year ending March 31, 2015 was Rs. 1,60,000.

Prepare Profit and Loss Appropriation Account.

Q27 Mahesh and Dinesh share profits and losses in the ratio of 2:1. From January 01, 2014 they admit Rakesh into their firm who is to be given a share of $\frac{1}{10}$ of the profits with a guaranteed minimum of Rs. 25,000.

Mahesh and Dinesh continue to share profits as before but agree to bear any deficiency on account of guarantee to Rakesh in the ratio of 3:2 respectively. The profits of the firm for the year ending December 31, 2015 amounted to Rs. 1,20,000. Prepare Profit and Loss Appropriation Account.

Q28 Nusrat, Sonu and Himesh are partners sharing profits and losses in the ratio of 5 : 3 : 2. The partnership deed provides for charging interest on drawings @ 10% p.a. The drawings of Nusrat, Sonu and Himesh during the year ending December 2015 amounted to Rs. 20,000, Rs. 15,000 and Rs. 10,000 respectively. After the final accounts have been prepared, it was discovered that interest on drawings has not been taken into consideration. Give necessary adjusting journal entry.

Q29 John Ibrahim, a partner in Modern Tours and Travels withdrew money during the year ending March 31, 2017 from his capital account, for his personal use.

Calculate interest in drawings in each of the following alternative situations, if rate of interest is 9 per cent per annum.

- (a) If he withdrew Rs. 3,000 per month at the beginning of the month.
- (b) If an amount of Rs. 3,000 per month was withdrawn by

him at

the end of each month.

(c) If the amounts withdrawn were : Rs. 12,000 on June 01, 2016, Rs. 8,000; on August 31, 2016, Rs. 3,000; on September 30, 2016, Rs. 7,000, on November 30, 2016, and Rs. 6,000 on January 31, 2017.

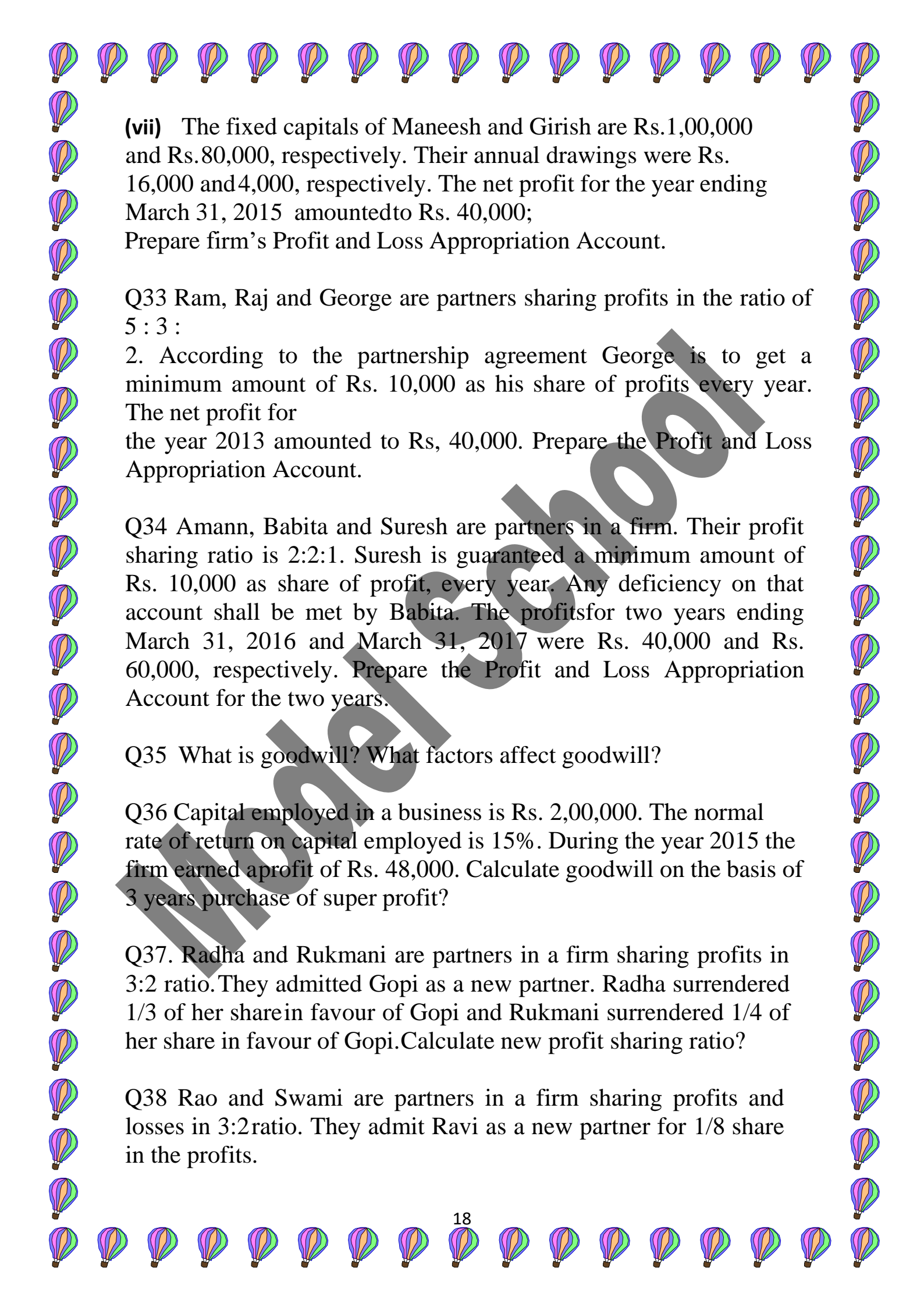
Q30. Amitabh and Babul are partners sharing profits in the ratio of 3:2, with capitals of Rs. 50,000 and Rs. 30,000 respectively. Interest on capital is agreed @ 6% p.a. Babul is to be allowed an annual salary of Rs. 2,500. During the year 2016-17, the profits prior to the calculation of interest on capital but after charging Babul's salary amounted to Rs. 12,500. A provision of 5% of the profit is to be made in respect of commission to the Manager.

Prepare Profit and Loss Appropriation account showing the distribution of profit and the partners' capital accounts for the year ending March 31, 2017.

Q31 Mohit and Rohan share profits and losses in the ratio of 2:1. They admit Rahul as partner with $\frac{1}{4}$ share in profits with a guarantee that his share of profit shall be at least Rs. 50,000. The net profit of the firm for the year ending March 31, 2015 was Rs. 1,60,000. Prepare Profit and Loss Appropriation Account.

Q32 The partnership agreement between Maneesh and Girish provides that:

- (i) Profits will be shared equally;
- (ii) Maneesh will be allowed a salary of Rs. 400 p.m;
- (iii) Girish who manages the sales department will be allowed a
- (iv) commission equal to 10% of the net profits, after allowing
Maneesh's salary;
- (v) 7% interest will be allowed on partner's fixed capital;
- (vi) 5% interest will be charged on partner's annual drawings;



(vii) The fixed capitals of Maneesh and Girish are Rs.1,00,000 and Rs.80,000, respectively. Their annual drawings were Rs. 16,000 and 4,000, respectively. The net profit for the year ending March 31, 2015 amounted to Rs. 40,000; Prepare firm's Profit and Loss Appropriation Account.

Q33 Ram, Raj and George are partners sharing profits in the ratio of 5 : 3 :

2. According to the partnership agreement George is to get a minimum amount of Rs. 10,000 as his share of profits every year. The net profit for the year 2013 amounted to Rs, 40,000. Prepare the Profit and Loss Appropriation Account.

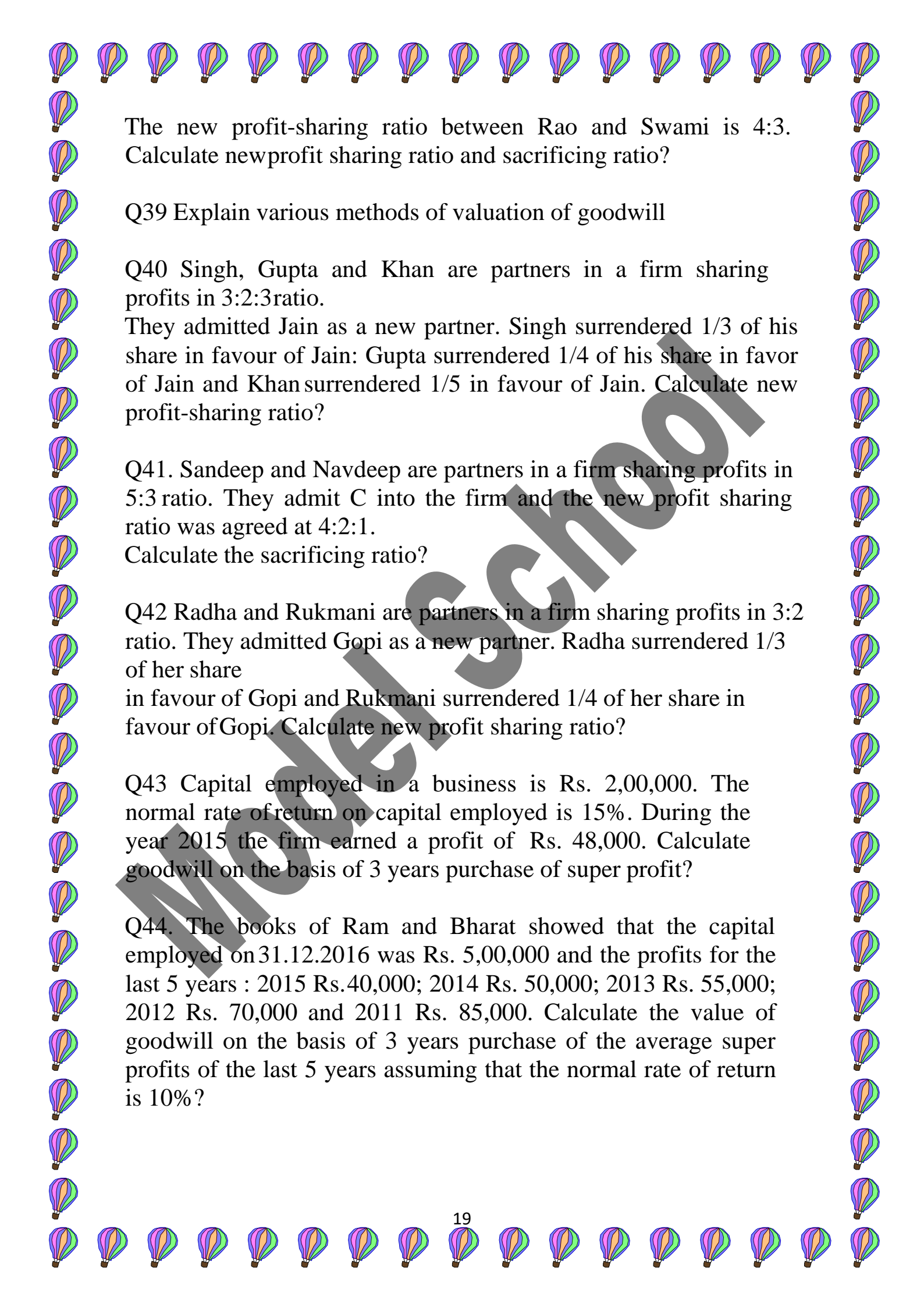
Q34 Amann, Babita and Suresh are partners in a firm. Their profit sharing ratio is 2:2:1. Suresh is guaranteed a minimum amount of Rs. 10,000 as share of profit, every year. Any deficiency on that account shall be met by Babita. The profits for two years ending March 31, 2016 and March 31, 2017 were Rs. 40,000 and Rs. 60,000, respectively. Prepare the Profit and Loss Appropriation Account for the two years.

Q35 What is goodwill? What factors affect goodwill?

Q36 Capital employed in a business is Rs. 2,00,000. The normal rate of return on capital employed is 15%. During the year 2015 the firm earned a profit of Rs. 48,000. Calculate goodwill on the basis of 3 years purchase of super profit?

Q37. Radha and Rukmani are partners in a firm sharing profits in 3:2 ratio. They admitted Gopi as a new partner. Radha surrendered $\frac{1}{3}$ of her share in favour of Gopi and Rukmani surrendered $\frac{1}{4}$ of her share in favour of Gopi. Calculate new profit sharing ratio?

Q38 Rao and Swami are partners in a firm sharing profits and losses in 3:2 ratio. They admit Ravi as a new partner for $\frac{1}{8}$ share in the profits.



The new profit-sharing ratio between Rao and Swami is 4:3. Calculate new profit sharing ratio and sacrificing ratio?

Q39 Explain various methods of valuation of goodwill

Q40 Singh, Gupta and Khan are partners in a firm sharing profits in 3:2:3 ratio.

They admitted Jain as a new partner. Singh surrendered $\frac{1}{3}$ of his share in favour of Jain: Gupta surrendered $\frac{1}{4}$ of his share in favour of Jain and Khan surrendered $\frac{1}{5}$ in favour of Jain. Calculate new profit-sharing ratio?

Q41. Sandeep and Navdeep are partners in a firm sharing profits in 5:3 ratio. They admit C into the firm and the new profit sharing ratio was agreed at 4:2:1.

Calculate the sacrificing ratio?

Q42 Radha and Rukmani are partners in a firm sharing profits in 3:2 ratio. They admitted Gopi as a new partner. Radha surrendered $\frac{1}{3}$ of her share in favour of Gopi and Rukmani surrendered $\frac{1}{4}$ of her share in favour of Gopi. Calculate new profit sharing ratio?

Q43 Capital employed in a business is Rs. 2,00,000. The normal rate of return on capital employed is 15%. During the year 2015 the firm earned a profit of Rs. 48,000. Calculate goodwill on the basis of 3 years purchase of super profit?

Q44. The books of Ram and Bharat showed that the capital employed on 31.12.2016 was Rs. 5,00,000 and the profits for the last 5 years : 2015 Rs. 40,000; 2014 Rs. 50,000; 2013 Rs. 55,000; 2012 Rs. 70,000 and 2011 Rs. 85,000. Calculate the value of goodwill on the basis of 3 years purchase of the average super profits of the last 5 years assuming that the normal rate of return is 10%?

Q45 Compute the value of goodwill on the basis of four years' purchase of the average profits based on the last five years? The profits for the last five years were as follows:

Years Rs

2003 50,000

2004 60,000

2005 50,000

2006 60,000

2002 40,000

Q46 Aditya and Balan are partners sharing profits and losses in 3:2 ratio.

They admitted Christopher for $\frac{1}{4}$ share in the profits. The new profit sharing ratio agreed was 2:1:1. Christopher brought Rs. 50,000 for his capital. His share of goodwill was agreed to at Rs. 15,000.

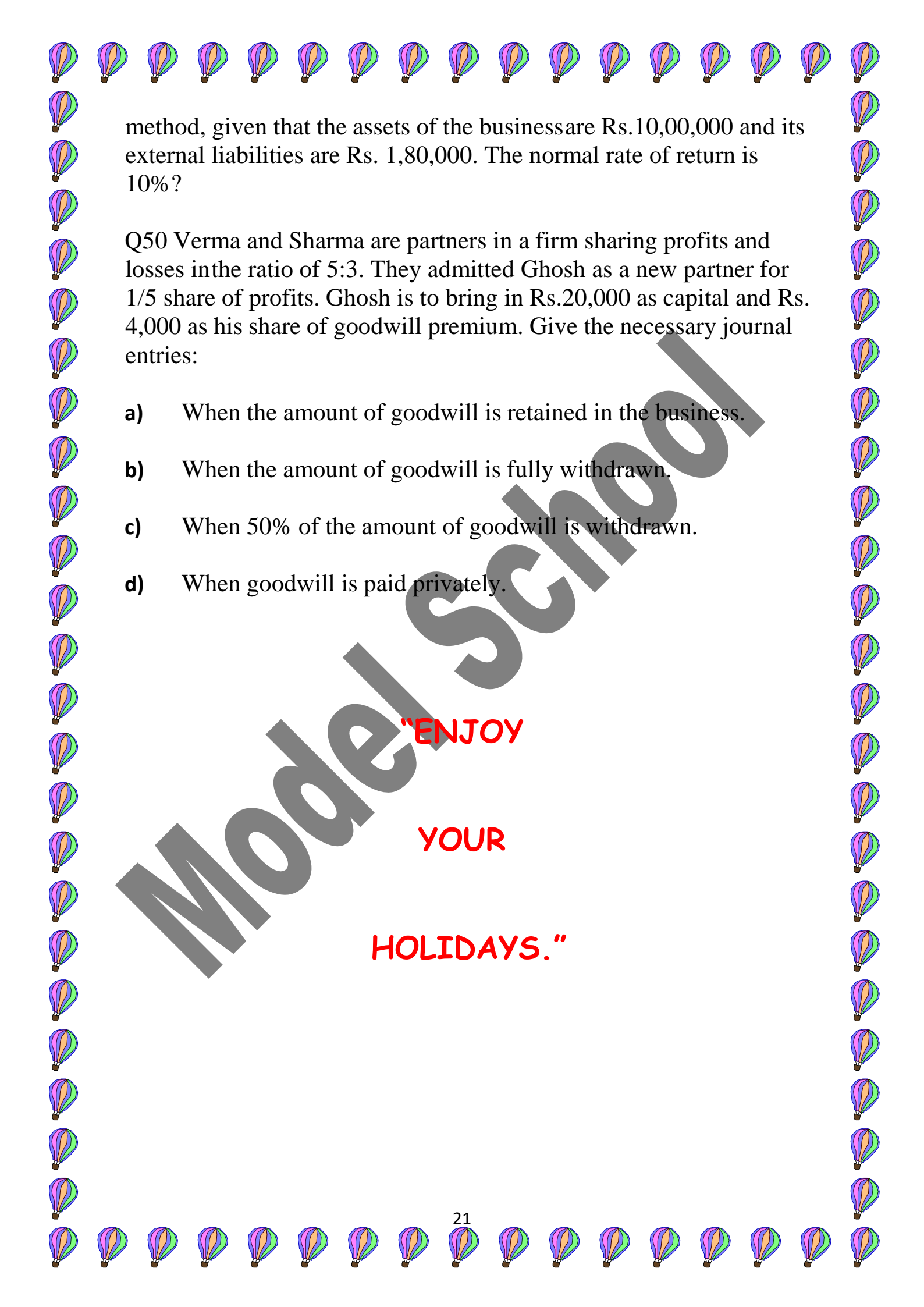
Christopher could bring only Rs. 10,000 out of his share of goodwill. Record necessary journal entries in the books of the firm?

Q47 The books of Ram and Bharat showed that the capital employed on 31.12.2002 was Rs. 5,00,000 and the profits for the last 5 years : 2002 Rs. 40,000; 2003 Rs. 50,000; 2004 Rs. 55,000; 2005 Rs. 70,000 and 2006 Rs. 85,000. Calculate the value of goodwill on the basis of 3 years purchase of the average super profits of the last 5 years assuming that the normal rate of return is 10%?

Q48 Rajan and Rajani are partners in a firm. Their capitals were Rajan Rs. 3,00,000; Rajani Rs. 2,00,000. During the year 2002 the firm earned a profit of Rs. 1,50,000.

Calculate the value of goodwill of the firm assuming that the normal rate of return is 20%?

Q49 A business has earned average profits of Rs. 1,00,000 during the last few years. Find out the value of goodwill by capitalisation



method, given that the assets of the business are Rs. 10,00,000 and its external liabilities are Rs. 1,80,000. The normal rate of return is 10%?

Q50 Verma and Sharma are partners in a firm sharing profits and losses in the ratio of 5:3. They admitted Ghosh as a new partner for 1/5 share of profits. Ghosh is to bring in Rs. 20,000 as capital and Rs. 4,000 as his share of goodwill premium. Give the necessary journal entries:

- a) When the amount of goodwill is retained in the business.
- b) When the amount of goodwill is fully withdrawn.
- c) When 50% of the amount of goodwill is withdrawn.
- d) When goodwill is paid privately.

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