



**VIDYA NIKETAN
BIRLA PUBLIC SCHOOL, PILANI
SUMMER VACATION HOME ASSIGNMENT – 2026–27**

SUBJECT: ENGLISH CORE

CLASS: XII

NAME: _____ H.NO: _____

PROJECT WORK

Choose ANY ONE of the following projects:

1. Literature-Based Project (Term 1 Chapters)

Choose ANY TWO of the following chapters:

Flamingo (Prose):

- The Last Lesson
- Lost Spring
- Deep Water

Flamingo (Poetry):

- My Mother at Sixty-Six
- Keeping Quiet

Vistas:

- The Third Level
- The Tiger King

Task:

- Analyse a theme / character / issue from the chosen text
- Relate it to real-life situations
- Include examples and critical analysis

Write a detailed article/report (800–1000 words).

2. Interview-Based Research (General Topics)

Conduct interviews with 3–5 people on ANY ONE topic:

- Role of technology in daily life
- Changing career aspirations
- Mental health awareness
- Importance of environmental conservation

Prepare a questionnaire and write a report (800–1000 words) based on your findings.

WHAT SHOULD BE IN THE PROJECT FILE (VERY IMPORTANT)

- Cover Page
- Objective / Purpose
- Certificate
- Action Plan
- Questionnaire / Script / Notes
- Final Report (800–1000 words)
- Student Reflection
- Pictures (if possible)
- Bibliography

Mathematics Summer Work

Class 12th Pure and applied Mathematics

For CBSE Class 12, Mathematics (Code 041) and Applied Mathematics (Code 241) require students to complete **one practical project**. **The project carries 10 marks and is evaluated internally based on practical application, data analysis, problem-solving, and Viva Voce.**

Below is an overview of project guidelines, suggested topics, and the standard format for both subjects.

Core Mathematics (Code 041)

The project in Core Mathematics focuses on the theoretical and practical application of standard mathematical concepts. It often investigates mathematical proofs, geometry, or calculus applied to real-world models.

Suggested Project Topics:

1. **Application of Calculus:** Using derivatives to find the maximum/minimum profit in a business, or using integrals to calculate the area of complex, bounded regions.
2. **Matrix and Determinants:** Using matrices and Cramer's rule to solve systems of linear equations or to encrypt/decrypt secret messages.
3. **Probability & Bayes' Theorem:** Predicting outcomes of medical tests (false positives/negatives) or analyzing real-life games of chance (e.g., dice, cards).
4. **Linear Programming:** Optimizing a manufacturing problem to minimize costs or maximize profits given certain constraints (labor, raw materials).
5. **Three-Dimensional Geometry:** Creating 3D models and analyzing equations of lines and planes in space.

Applied Mathematics (Code 241)

The project in Applied Mathematics focuses on **data-based case studies** that connect mathematical and statistical tools to commerce, economics, and finance. Students are encouraged to collect data sets from sources like Kaggle, Google Public Datasets, or primary surveys to make real-world inferences.

Suggested Project Topics:

1. **Stock Market Analysis:** Collecting stock prices of a specific company, calculating moving averages, and predicting future trends.
2. **Financial Planning:** Designing an investment portfolio (SIPs, mutual funds) for a specific financial goal (e.g., buying a car or funding higher education).
3. **Sales and Profit Prediction:** Analyzing past sales data of a local business to optimize inventory and maximize profit.

4. **Consumer Spending Survey:** Conducting a survey among peers or family, then using descriptive statistics (mean, median, mode, standard deviation) to analyze spending habits.
5. **Economics and Index Numbers:** Studying inflation data or creating an index number to analyze price changes over several years.

 Standard Project File Format

Whether you are doing Core or Applied Maths, your project file should strictly follow this sequence:

1. **Cover Page:** Title of the Project, Subject, Student's Name, Class, Roll Number, and School Name.
2. **Certificate:** Signed by the subject teacher and the principal.
3. **Acknowledgment:** A brief note thanking your teacher, principal, and anyone who helped you.
4. **Index / Table of Contents:** List of topics with page numbers.
5. **Introduction:** Background and objective of the project.
6. **Main Body (Content):** Definitions, formulas, data collection, mathematical modeling, and calculations.
7. **Data Analysis & Graphs:** Visual representation of data using pie charts, bar graphs, or scatter plots.
8. **Conclusion:** What you learned and inferred from your project.
9. **Bibliography:** Books, websites (e.g., NCERT, Kaggle), or software (e.g., MS Excel) referenced.

Quick Tips:

- **Keep it practical:** The CBSE encourages students to use tools like MS Excel, GeoGebra, or Python (if applicable) for data visualization and calculation verification.
- **Prepare for Viva:** Be ready to explain the math/statistics behind every step you took in the project, as the external/internal examiner will ask questions based on your work.

For more details please go the link.

https://cbseacademic.nic.in/web_material/Manuals/appliedmaths/Chapter9_Practical_Project_Work.pdf

CHEMISTRY

1. Complete your allotted investigatory project (hand written). Project file should contain pages in following order:
 - a. Index
 - b. Aim of Project
 - c. Introduction
 - d. Theory
 - e. Apparatus Required
 - f. Procedure
 - g. Observation
 - h. Conclusion
 - i. Precaution
 - j. Bibliography

A few suggested Topics for the Projects

- a) Study of the presence of oxalate ions in guava fruit at different stages of ripening.
 - b) Study of quantity of casein present in different samples of milk.
 - c) Preparation of soybean milk and its comparison with the natural milk with respect to curd formation, effect of temperature, etc.
 - d) Study of the effect of Potassium Bisulphate as food preservative under various conditions (temperature, concentration, time, etc.)
 - e) Study of digestion of starch by salivary amylase and effect of pH and temperature on it.
 - f) Comparative study of the rate of fermentation of following materials: wheat flour, gram flour, potato juice, carrot juice, etc.
 - g) Extraction of essential oils present in Saunf (aniseed), Ajwain (carom), Illaichi (cardamom).
 - h) Study of common food adulterants in fat, oil, butter, sugar, turmeric powder, chili powder and pepper
2. Make a list of all the formulae related to Solutions and Named Reactions (Haloalkanes and Haloarenes) in your notebook.
 3. Read the chapters (Chapter 1 and 6) from NCERT book and solve all the problems from the ncert exercises.

Biology

Name: _____

H. No.

- (1) The anther is:
a) Bilobed b) Trilobed c) Unilobed d) Tetralobed
- (2) Pollen grains are produced in:
a) Ovary b) Anther c) Stigma d) Style
- (3) The female gametophyte is:
a) Ovule b) Embryo sac c) Nucellus d) Ovary
- (4) Number of nuclei in a mature embryo sac:
a) 4 b) 6 c) 8 d) 2
- (5) Double fertilization occurs in:
a) Gymnosperms b) Angiosperms c) Bryophytes d) Algae
- (6) One male gamete fuses with egg to form:
a) Endosperm b) Zygote c) Ovule d) Embryo sac
- (7) Pollination by wind is called:
a) Entomophily b) Hydrophily c) Anemophily d) Zoophily
- (8) The nutritive tissue for developing embryo:
a) Endosperm b) Ovule c) Nucellus d) Embryo sac
- (9) Tapetum is:
a) Protective layer b) Nutritive layer c) Outer layer d) Middle layer
- (10) The outermost whorl of flower is:
a) Corolla b) Androecium c) Calyx d) Gynoecium

Assertion and Reason Type--

A = Both Assertion and Reason are true and Reason is correct explanation

B = Both true but Reason not correct explanation

C = Assertion true, Reason false

D = Assertion false, Reason true

- (11) Assertion: Tapetum helps in pollen development.
Reason: It provides nourishment to developing pollen grains.
- (12) Assertion: Self-pollination maintains genetic purity. Reason: It leads to variation in offspring.
- (13) Assertion: Double fertilization is unique to angiosperms.
Reason: One male gamete fuses with egg and other with polar nuclei.
- (14) Assertion: Wind pollinated flowers are brightly coloured. Reason: They require attraction of insects.
- (15) Assertion: Pollen grains can survive adverse conditions.
Reason: They have a thick exine layer made of sporopollenin

Fill in the blanks--

1. The pollen grain develops from _____.
2. The innermost wall layer of anther is _____.
3. The entry of pollen tube into ovule through micropyle is called _____.
4. The process of transfer of pollen grains is called _____.
5. The fusion of male and female gametes is called _____.
6. The triple fusion results in formation of _____.
7. Ovule develops into _____ after fertilization.
8. Ovary develops into _____.
9. The sticky surface of stigma helps in _____.
10. The protective layer of pollen grain is called _____.

HOTS (Higher Order Thinking Skills)

- (1) Explain why cross-pollination is considered beneficial over self-pollination.
- (2) Describe the process of double fertilization with a neat diagram.
- (3) Why are pollen grains of wind-pollinated plants light and non-sticky?
- (4) What would happen if tapetum is not functional in anther?
- (5) Explain the significance of pollination in crop production.
- (6) How does structure of stigma adapt it for efficient pollination?

To prepare the projects (Any two topics) from the given topics--

(1) Role of Microbes in Food

Industry Include:

- Curd formation (Lactobacillus)
- Bread making (yeast)
- Fermented foods (idli, do)
- Flowchart of fermentation

(2) Microbes in Sewage

Treatment Include:

- Primary, secondary treatment
- Role of bacteria
- Biogas production
- Diagram of sewage plant

(3) Antibiotics and Their

Uses Include:

- Discovery of penicillin
- How antibiotics work
- Misuse and resistance
- Examples

(4) Antibiotics and Their

Uses Include:

- Discovery of penicillin
- How antibiotics work
- Misuse and resistance
- **Examples**

(5) Population Explosion and

Control Include:

- **Causes of population growth**
- **Effects on resources**
- **Family planning methods**
- **Government initiatives**

(6) Contraceptive

Methods Include:

- **Natural, barrier, hormonal methods**
- **Surgical methods (vasectomy, tubectomy)**
- **Advantages & disadvantages**
- **Charts/diagrams**

(7) Sexually Transmitted Diseases

(STDs) Include:

- **Examples (HIV/AIDS, syphilis, gonorrhea)**
- **Symptoms (general, not graphic)**
- **Prevention**
- **Awareness importance**

(8) Health and Disease Projects

Common Human Diseases and Prevention

Include:

- **Infectious vs non-infectious diseases**
- **Examples (malaria, dengue, diabetes)**
- **Prevention methods**
- **Role of hygiene**

(9) Immunity and

Vaccination Include:

- **Types of immunity (innate, acquired)**
- **How vaccines work**
- **Immunization schedule (basic)**
- **Importance**

LIBRARY

Ref No: BPS/SR/LIB/2026

Date: May 6, 2026

Subject: Preparation for the 33rd Online IPSC General Knowledge Test 2026-27

Dear Students,

We are pleased to inform you that our school will be participating in the prestigious **33rd IPSC General Knowledge Test (7th Online Test)**, organized by The Mann School. This competition is a significant academic initiative designed to encourage intellectual curiosity and critical thinking.

To ensure our students excel, the Respected Principal has designated the preparation for this test as your **Summer Vacation Holiday Homework**. All students from Classes IV to XII are expected to utilize the break to research and study the topics provided in the syllabus.

1. Schedule

- **Preparation Period:** Summer Vacations 2026
- **Test Window:** August 18, 2026, to September 10, 2026

2. Category-wise Syllabus Summary

- **Category A (Classes IV & V):** Indian History, National Symbols, Basic Technology (MS Paint/Office), Biodiversity, Traffic Rules, and Current Affairs.
- **Category B (Classes VI to VIII):** Indian Geography, Hindu Mythology (Ramayana & Mahabharata), Python Programming, AI, Indian Defence, and Gallantry Awards.
 - **Category C (Classes IX & X):** Electoral Politics, Climate Change, Physics in Daily Life, Visual/Performing Arts, and Economics.
- **Category D (Classes XI & XII):** Science & Tech Innovations, E-Commerce (NITI Aayog, Startups), Cyber Security, Constitutional Law, and Global Geography.

3. Preparation Guidelines

- **Daily Reading:** Regularly follow the "Student Edition" of national newspapers.
- **Focus Period:** Prioritize Current Affairs from **July 2025 to March 2026**.
- **Analytical Practice:** Work on logical reasoning, basic numeracy, and problem-solving skills daily.
- **Note:** The test will feature innovative and tricky questions. Focus on understanding concepts rather than rote memorization.

Let's utilize this summer to sharpen our knowledge and bring laurels to the school!

Geography

(In Geo Notebook)

- 1 Mark all International Airports & Seaports
Of India on separate Maps.
- 2 Mark Suez Canal & Panama Canal
- 3 Compare Primary, Secondary, Tertiary, Quaternary and Quinary Activities with 2 examples each.

VIDYA NIKETAN BIRLA PUBLIC SCHOOL, PILANI
SUMMER VACATION ASSIGNMENT
ENTREPRENEURSHIP - XI (2026-27)

1. MISSION: ENTREPRENEUR EXPLORER (GAMIFIED THEME)

Welcome to Your **Summer Startup Quest!**
 You are now part of the "Young Entrepreneurs Club 2023-24."
 Your mission this summer is to explore the world of entrepreneurship through real-world challenges. Complete all levels to become a **Certified Junior Entrepreneur!**

1 Level 1 - Legendary Leader Log (Any two)

Research a successful entrepreneur and write their life story like a short superhero origin story.
 Include:
 ★ Their challenges ★ Superpowers (strong traits)
 ★ Greatest achievement ★ Lessons you learned



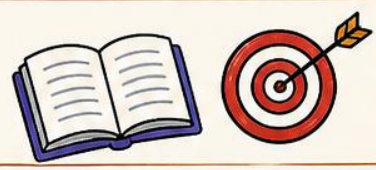
2 Level 2 - Retail Reporter

Write a 250-word news article for your imaginary business magazine: "Future Business Weekly."
 Topic: "How Online Shopping Changed the World."



3 Level 3 - Skill Booster Zone

Solve all exercises at the end of Unit-1 (Entrepreneurship: Concept & Functions).
 This is your skill test!



4 Level 4 - Market Detective Challenge

Be a market detective! Choose one FMCG product and interview 10 people.
 Record:
 • Which brand they use • Why they prefer it
 • How often they buy it

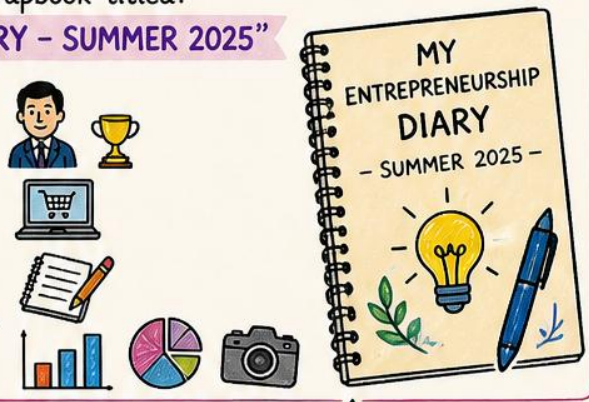


2. JOURNAL STYLE: "MY ENTREPRENEURSHIP DIARY"

Create a personal diary or scrapbook titled:
"MY ENTREPRENEURSHIP DIARY - SUMMER 2025"

Each page is a different entry:

- PAGE 1** Entrepreneur of the Month
- PAGE 2** Article on Online Shopping
- PAGE 3** Solved textbook exercises
- PAGE 4-5** Market survey with drawings, tables, or photos



★ **Be curious. Be creative. Be an Entrepreneur!** ★

HISTORY

Students are requested **to choose one topic** and complete the project in a **Practical Note Book only**.

1. The Revolt of 1857: Causes and Consequences

Focus on political, economic, and social causes, key leaders, and its impact on British rule.

2. Mahatma Gandhi and the National Movement

Study the role of Mahatma Gandhi in movements like Non-Cooperation, Civil Disobedience, and Quit India.

3. Partition of India (1947): Causes, Impact, and Human Suffering

Analyze the division of India and Pakistan, focusing on migration, violence, and personal stories.

4. The Harappan Civilization: Urban Planning and Daily Life

Explore features of the Indus Valley Civilization including drainage systems, trade, and lifestyle.

5. Bhakti and Sufi Movements in India

Compare teachings, social impact, and key figures like Kabir and Guru Nanak.

6. The Mughal Empire: Administration and Culture

Focus on rulers like Akbar and their policies, art, architecture, and governance.

7. Colonial Cities: Urbanization under British Rule

Study cities like Calcutta, Bombay, and Madras and how British policies shaped them.

ECONOMICS

LEARN • ANALYSE • CONNECT • APPLY

Dear Students,

Vacations are the perfect time to read, reflect and relate what you learn in class to the real world. Complete the following assignments on the topics:

Part A: National Income

Part B: Indian Economy (Indian Economic Development)

Present your work neatly in your Economics Notebook/Project File.

PART A : NATIONAL INCOME

1. Concept Map

Prepare a colourful concept map on “National Income” showing:

- GDP, GNP, NDP and NNP
 - Market Price and Factor Cost
 - Circular Flow of Income
 - Methods of Calculating National Income
 - Relationship between different aggregates
-

2. Short Answer Questions (*150–200 words each*)

- a) Distinguish between **GDP at Market Price** and **GDP at Factor Cost**.
- b) Explain any **three limitations of GDP as a measure of welfare**.
- c) What is the difference between **Gross Domestic Product (GDP)** and **Net Domestic Product (NDP)**?
- d) Explain the concept of **Value Added Method** with an example.

3. Numericals Practice

Solve at least **5 numerical questions** based on:

- Income Method
- Expenditure Method
- Value Added Method

Instructions:

- Show complete calculations
 - Write formulas clearly
 - Mention units wherever required
-

4. Real-Life Application

Collect data from newspapers, magazines or online sources and prepare a short note (*200–250 words*) on:

“Recent Trends in India’s National Income”

Include:

- Growth trends
 - Sectoral contribution
 - Tables/graphs/charts wherever possible
-

PART B : INDIAN ECONOMY (INDIAN ECONOMIC DEVELOPMENT)

1. Chapter Review

Prepare notes (*in your own words*) on:

- Indian Economy on the Eve of Independence
- Economic Reforms since 1991
- Green Revolution
- Human Capital Formation

2. Data Interpretation

Analyse the following indicators using recent data (2020–2025):

- Growth of Real GDP
- Per Capita Income
- Poverty Ratio
- Unemployment Rate

Present the information using:

- Tables
 - Bar graphs
 - Pie charts
 - Short interpretation
-

3. Current Affairs Project

Choose any ONE topic and prepare a report (400–500 words):

- Inflation and its impact
- Start-up India
- Make in India
- Digital India
- Skill India Mission
- Women Entrepreneurship in India

Include:

- Introduction
- Key Features
- Advantages
- Challenges
- Conclusion

(Add newspaper clippings/pictures/charts if possible.)

4. Map Work

On an outline political map of India, mark and label:

Any FIVE:

- Major industrial regions
 - Agricultural regions
 - IT hubs
 - Mineral-producing states
-

PART C : PROJECT / CASE STUDY (INTEGRATION)

1. Case Study

Choose any one government initiative related to economic development:

- PM Gati Shakti
- Atmanirbhar Bharat
- Financial Inclusion
- Digital Payments Revolution
- Green Energy Mission

Prepare a case study (*800–1000 words*) including:

- Background
 - Objectives
 - Features
 - Achievements
 - Challenges
 - Suggestions / Way Forward
-

2. Presentation Task

Convert your case study into a:

- PowerPoint Presentation OR
- Digital Presentation (*10–12 slides*)

Use:

- Charts
- Images
- Infographics

- Economic data
-

3. Viva Voce Preparation

Prepare a list of possible viva questions (*with answers*) from:

- National Income
 - Indian Economic Development
-

PART D : CREATIVE CORNER

1. Poster / Infographic

Create an A3-size poster on:

“Factors Affecting Economic Growth in India”

Use slogans, visuals and statistics creatively.

2. Quote Collection

Collect **5 quotes** related to economics or development by famous economists/leaders and explain their relevance today.

3. Economist Spotlight

Write a short biography (*200 words*) on any one Indian economist:

- Dr. Amartya Sen
- Dr. Manmohan Singh
- Raghuram Rajan
- Montek Singh Ahluwalia
- C. Rangarajan

Mention:

- Contributions
 - Important works
 - Impact on Indian Economy
-

GENERAL INSTRUCTIONS

- ✓ Do all work neatly and in your own handwriting.
 - ✓ Use proper headings, sub-headings and page numbers.
 - ✓ Include tables, graphs, diagrams and relevant examples.
 - ✓ Mention sources of data and information.
 - ✓ Submit the homework in a well-maintained file/notebook.
-

Submission Date:

First Week of July 2026

Think. Analyse. Apply. Succeed

**SUBJECT-HINDUSTANI MUSIC (PER) INSTRUMENTAL
(CODE No-036)**

S.NO	CLASS	PROJECT/ Non Project
1.	XII(6 th subject)	Comparative Study TeenTaal _ Tilwada (Non Project)
2.	XII (6 th subject)	Origin of Tabla Or Pakhawaj, (Project)
3.	XII (6 th Subject)	Table ke Vibhinna Gharane ewam Vadan Shailiya (Project)
4.	XII(6 th Subject)	Writing practice of Prescribed Taal in Taal Notation System Notation (Non Project)
5.	XII(6 th Subject)	Laya and Layakari Project

Painting

All Painting students of Class XII are hereby informed that they must submit their **Practical Portfolio** immediately after the summer vacation. The details of the required submissions are as follows:

1. Still Life Paintings

- **Total Assignments: 7**
 - 6 on **A3-size canson paper**
 - 1 on **full size canson paper**
- **Medium:** Water or Acrylic Colours
- **Note:** Refer to classwork instructions for important guidance

2. Painting Composition

- **Total Assignments: 7**

1 on **full size canson paper**
- **Medium:** Water or Acrylic Colour
- **Instructions:**
 - Use at least **three human figures** in each composition.
 - Include **perspective, background, and colour harmony**.
 - Focus on **innovation, creativity, and composition** principles.
 - **Choose any 7 topics from the list below:**

1. Indian Railway Station Scene
2. Vegetable Market Scene (Contemporary)
3. Indian Labourers & Street Vendors
4. Nature and Human Interaction
5. Physical Workout at Home
6. Yoga and Meditation at Home
7. Three Musicians
8. Village Bus Stand Scene
9. Me & My Family Working Together at Home (*Collective Awareness*)

3. Sketching and Drawing

- **Sketches:** 25 skilful sketches
- **Drawings:** 10 finished drawings
- **Size:** A5 sketching pad
- **Medium:** Pencil or Black Pen
- **Topics:** Human Figures, Man-made Objects, Nature

4. Landscapes

- **Total Assignments: 5**
 - 1 on **canvas and one and** full size canson paper
 - 3 on A3 size canson **paper**
 - **Medium:**
 - **Acrylic** for canvas or full size canson paper
 - **Watercolour** for paper
 - **Focus Areas:** Light and shade, proportion, creativity, compositional sense, and neatness
-

Important Instructions

- On the **back of each assignment**, write clearly:
 - Name
 - Class & Section
 - Subject
 - Topic
 - Medium used
 - Date
- **Submit on time.**

ACCOUNTANCY -XII (2026-27)

(3MARK QUESTIONS)

Q1. Sohan and Mohan are partners sharing profits and losses in the ratio of 2:3 with the capitals of Rs 5,00,000 and Rs 6,00,000 respectively. On 1st Jan 2006 Sohan and Mohan granted loans of Rs. 20,000 and Rs 10,000 respectively to the firm. Show the distribution of profit and losses for the year ended 31st March 2006 if the loss before interest for the year amounted to Rs 2,500

Q.2 Ramesh and Dinesh are partners sharing the profits and losses in the ratio of 2:3 with capital of Rs. 4,00,000 and Rs 6,00,000 respectively. Show the distribution of profit /Loss for the year ended 31st March, 2006, by preparing the relevant account if the partnership deed provides for interest on capital @6% p.a and loss for the year is as Rs. 15,000

Q3. A,B and C shared the profits of Rs 15,00,000 in the ratio of 2:2:1 without providing for interest on B's loan . B granted a loan of Rs 10,00,000 in the beginning of accounting year whereas the partnership deed is silent on interest on loan and the profit sharing ratio. Give necessary adjusting entries.

Q 4. Verma and Kaul are partners in a firm. The partnership deed provides that interest on drawings should be charged @ 6% p.a. Verma withdraws Rs 2,000 per month at the beginning of each month starting from 1st April 2017 to 31st March 2018 . Kaul withdraws Rs 3,000 per quarter, starting from 1st April 2017. Calculate interest on Partner's Drawings.

Q5. Mr X and Mr Y started business on 1st July 2017 with capitals of 5,00,000 and Rs 3,00,000 respectively. Calculate the interest on Drawings of Mr X @10%p.a for the year ended 31st March 2018 :

- (a) During the first three months he withdrew Rs. 2,000 in the beginning of every month.
- (b) During the next three months he withdrew Rs. 2,000 at the end of every month.
- (c) During the remaining months he withdrew Rs. 2,000 p.m.

Q6. On 31st march 2012.after closing of books of accounts, the capital account of A,B and C stood as Rs 24,000;rs 20,000 and Rs 12,000 respectively. The profit for the year 36,000 was distributed equally. Subsequently it was discovered that interest on capital @ 5% p.a had been omitted. The profit sharing ratio was 2 : 2: 1. Pass an adjustment journal entry.

Q7. Malti , Paro and Arti are Partner's in a firm having fixed capital of Rs 80,000; Rs Rs 40,000 and Rs 50,000 respectively sharing profits as 7:6:4. The rate of interest on capital was agreed at 10% p.a , but wrongly credited to them as 12% p.a.. Give the necessary adjustment entry

Q8. Preeti, Mona and Nisha shared profits in the ratio of 3: 2:1. The profits of the last three years were Rs 1,40,000, Rs 84,000 and Rs 1,06,000 respectively. These profits were by mistake shared equally for all the years. It is now decided to correct the error. Give necessary journal entry for the same.

Q9. A, B and C started partnership on 1st January 2018 with a capital of Rs 1,00,000, Rs 80,000, Rs 60,000 respectively. On 1st April they decided to have their Capital as Rs 80,000 each.

Profits for the year 2018 was Rs 48,000. You are required to apportion the profit of the firm in capital ratio.

Q10. A, B and C are partners in a firm sharing profit and losses in the ratio 2 : 2 : 1. C is allowed a salary of Rs 4,00 p.a and B is allowed commission of 3% on sales which is Rs 2,00,000. A is also entitled to get 10% commission on profit after charging salary to partners and all commission. During the accounting year, firm earned profit of 16% on sales.

Prepare Profit and loss appropriation A/c

(4 MARK QUESTIONS)

Q11. Calculate the interest on drawings of Ramesh @ 10% p.a for the year ended 31st Dec 2018 in each of the following alternative cases.

- (i) if he withdraw Rs 6,000 in the beginning of each quarter.
- (ii) If he withdraw Rs 6,000 at the end of each quarter.
- (iii) If he withdraw Rs 6,000 during the middle of each quarter.
- (iv) If he withdraw Rs. 6,000 per quarter.

Q12. A, B and C are partners sharing profits in the ratio of 3:2:1. On 1st April 2012 their capital balances were as follows: A : Rs6,00,000; B: Rs4,00,000 and C: Rs2,00,000. Interest on capital was provided @5% p.a. On 1st January 2013 C had advanced a loan of Rs1,20,000 to the firm. Net trading profits of the firm for the year ended 31st March 2013 were Rs 49,800. Show the further distribution of profits.

Q13. A and B are partners with capital of Rs 5,00,000 ; Rs 3,00,000 respectively. The profit for the year ended 31st March 2005 was Rs 3,46,000 before allowing interest on partner's loan. Show the distribution of profit after taking the following into consideration.

- (i) Interest on A's loan of Rs 1,50,000 to the firm.
- (ii) Interest on capital to be allowed @ 5% pa.
- (iii) Interest on Drawings @ 6% . Drawings were A Rs 60,000 and B Rs 40,000.
- (iv) B is to be allowed a commission of 2% on sales. Sales for the year were Rs 30,00,000 .
- (v) 10% of the divisible profit is to be kept in a Reserve Account.

Q14. P, Q and R started a partnership firm. P contributed Rs 60,000 for the whole year

, Q contributed Rs 50,000 and after 6 months further introduced Rs 20,000 as Capital , R invested Rs 80,000 but withdrew Rs 20,000 at the end of 8 th month.

Profit of the firm for the year was Rs 29,000. You are required to apportion the profit of the firm in their capital ratio.

Q15. Anil and Surinder and Ravinder entered into partnership on 1st January ,2018 to share profits in the ratio of 2 :1 :1. It was provided in the deed that Ravinder's Share of profit will not be less than rs 70,000 p.a. the losses for the year ended 31st December 2018 were Rs 2,00,000 before allowing interest Rs 9,000 on Anil's loan which is due for the current year.

Prepare Profit and loss appropriation A/C for the year ended 31st December 2018.

Q16. The partners of the firm distributed the profit for the year ended 31st march 2018 Rs 1,40,000 without providing for the following adjustments:

- (i) A and B were entitled to a salary of Rs 1500 per quarter.
- (i) C was entitled to a commission of Rs 8,000
- (ii) A and C had guaranteed a minimum profit of Rs 50,000 p.a to B
- (iii) Profits were to be shared in the ratio of 3 : 3 : 2.

Pass necessary journal entry for the above adjustments.

Q17.A and B started a Partnership firm on 1st April ,2018 with capital of Rs 2,00,000 and Rs 1,50,000 respectively . On 1st July they further introduced capital of Rs 50,000 and Rs 30,000 respectively. B however, withdrew Rs 20,000 out of his capital on 1st February 2019.

Compute interest on capital for the year ended 31st march 2019 assuming rate of interest on capital as 8% p.a

Q18. Anmol and Bharat are partners sharing profits in the ratio of 3:2, with capital of Rs 3,00,000 and Rs 2,00,000 respectively.

- (a) Interest on capital is agreed @ 6% p.a.
- (b) Bharat is to be allowed an annual salary of Rs 30,000.
- (c) During the year 2016-17, the net profit prior to the calculation of interest on capital and salary amounted to Rs 1,90,000. A provision of 10% of net profit is to be made in respect of commission to the manager.

Prepare Profit and Loss Appropriation account for the year ended 31st March 2017.

Q19. Q A and B were partners in a firm sharing profit and losses in the ratio of 3:2. Their capital were : A;Rs 3,00,000 and B Rs 2,00,000. The profit for the year ended 31.03.2017 wads Rs 40,000 which was wrongly distributed in the ratio of 3:1, without providing for interest on B's loan had given a loan of Rs 2,00,000 in the beginning of financial year. Pass an adjustment entry.

(6 MARK QUESTIONS)

Q20. A and B are Partners having capital of Rs 3,00,000 and Rs 2,00,000 respectively. Current account balances on April 1,;A Rs 20,000(Cr) B Rs 10,000(Cr). Their deed provided that;

- (a) A withdrew Rs 5,000 per quarter at the end of each quarter and B withdrew Rs 2,500 per month on the 1st day of 2016 every month.
- (b) Interest on capital is to be allowed @ 5% p.a.
- (c) Interest on Drawings is to be charged @ 6% .
- (d) B is entitled to salary of Rs 25,000.
- (e) A is entitled for commission @ 10% on net profit after charging B's salary, interest on capital and his own commission.
- (f) Of the first Rs 50,000 divisible as profit in any year,A is entitled to 70% and b 30%. Annual profits in excess of Rs 50,000 divisible equally.
- (g) The profit for the year ended 31st march ,2017 was Rs 2,70,000..Prepare Profit and Loss appropriation account and Partner's Current account and capital account for the year ended 31st march2017.

Q21. Mita , Rita and Sandra were partners in a firm sharing profit and losses in the ratio of 2:2:1. Mita had personally guaranteed that in any year Sandra's share of profit after allowing interest on capital to all the partners @ 5% p.a. and charging interest on drawings @ 4% p.a. , would not be less than Rs 10,000.

The Capital of the partners on 1st April 2015 was:

. Mita Rs 80,000 , Rita Rs 50,000, and Sandra Rs 30,000.

The net profit for the year ended 31st March, 2016, before allowing or charging any interest amounted to Rs 40,000. Mita had withdrawn Rs 4,000 on 1st April ,2015 , while Sandra has withdrawn Rs 5,000 during the year. You are required to prepare profit and loss appropriation Account for the year ended 2015-16.

Q22. Amit and Sumit are partners with a capital of Rs 2,00,000 and Rs 1,50,000 respectively. The net profit for the year endings 31st March,2017 amounted to 2,51,750 before considering the followings :

- (i) Amit advanced loan to the firm amounting Rs1,00,000.
- (ii) Interest on capital be allowed at 5% p.a.
- (iii) Interest on drawings be allowed at 5% p.a. Drawings of Amit was Rs 40,000 and of Sumit Was Rs.30,000.
- (iv) Amit was allowed commission at 2% on sales which was Rs.15,00,000 while Sumit was allowed commission at 10% on distributable profit before charging his commission but after charging Amit's commission.

- (v) It was also decided to keep 10% of divisible profit to Reserve Account.

Prepare Profit and Loss Appropriation Account.

Q 23. The net profit of a firm for the year ended 31st March, 2017, was Rs.30, 000, which has been duly distributed amongst its partners A, B and C in their agreed proportions of 3:1:1 respectively .It was discovered on 10th April, 2017 that the under mentioned transaction were not passed through the books of accounts of the firm for the year ended 31st March, 2017, which stood duly closed on that date:

- (a) Interest on capital at 10%p.a.
- (b) Interest on drawings: A Rs 350; B Rs250; C Rs150.
- (c) Salary of Rs 5,000 to A and Rs 7,500 to B.
- (d) Commission due to SA on as special transaction, Rs3,000

The capital account of the partners on 1st April 2016 were : A Rs 25,000; B Rs 20,000 ; C Rs 15,000.

Pass a rectifying journal entry.

Q24. . P and Q are partners in a firm with capital of Rs 3,00,000 and Rs 2,00,000 respectively . P gave a loan of Rs 1,50,000 to the firm . The profit of the firm before allowing interest on loan amounted to Rs 75,000 for the year ended 31st March 2017. Show distribution of profit by preparing profit and loss appropriation account and Partner's Capital Account after considering the following.

- (1) Interest on capital be allowed @ 5% p.a.
- (2) Interest on drawings is charged @ 6% p.a. Drawing of P and Q during the year were Rs 50,000 and Rs 40,000 respectively.
- (3) P is allowed commission @ 15 on sale which is Rs 3,00,000.
- (4) Q is entitled to commission @ 5% of net profit after charging commission of p and his own.

10% of divisible profit be transferred to Reserve Account.

Q25. A and B are partners in a firm sharing profits in the ratio of 3:1 contributing Rs

1, 10,000 each as their capital on 1st April 2016. The partnership deed provides the following:

- (i) Partners are allowed interest on capital @5%p.a and are charged interest on drawings @6%p.a.
- (ii) A is entitled to remuneration of 10% of net profit for securing contracts from customers.
- (iii) B is also entitled to a commission of 10% of net profit after charging clause (ii) of deed.
- (iv) A is entitled to rent of Rs1, 000 per month for the use of his premises by the firm.

- (v) During the year A withdrew Rs350 at the beginning of every month and B withdrew Rs 550 at the end of every month.

The profit of the firm during 2016-17 before making above adjustments was Rs1,11,000. Prepare profit and loss appropriation account for the year 2016-17.

Q26. A, B and C were partners in a firm. They had no [partnership deed. They had been in business for 4 years and their P & L for this period was: year ending March 2014 Rs.39, 000; March 2015 Rs.54, 000; March 2016 Rs18, 000(loss) and March 2017 Rs.75, 000. During 2017-18, they agreed to share profits and losses in the ratio 2:2:1 with retrospective effect from the year 2013-14. It was also decided that interest be provided on capital @ 5% p.a (fixed). Their capitals were Rs.80, 000; Rs.60, 000 and Rs 60,000 respectively. Pass a single entry to adjust the capital accounts of the partners.

Q27. A , B and C are partners sharing profits equally. Their capitals on 1st April 2013 were Rs 60,000; Rs 40,000 and Rs 30,000 respectively. Partnership deed provides the following:

- (a) Interest on capital @12% p.a.
- (b) They have a right to withdraw Rs 8,000, Rs 6,000 and Rs 4,000 respectively for personal use. Any drawings in excess of above limits are charged interest @15% p.a.
- (c) Firm charges interest on loan given to partners @15% p.a.
- (d) A is entitled to a commission of 10% of profits after charging his commission but before any distribution among partners.

During the year ended 31st March 2014, firm earned a profit of Rs53,100. Partners drawings were A Rs12,000 (on 1st July 2013), B Rs 9,000 (on 1st October 2013) and C Rs4,000 (during the year). Firm gave a loan to C on 1st April 2013. Prepare Profit and loss appropriation a/c.

Q28. Rohit, Shobhit and Mohit are partners sharing profits in the ratio of 5:3:2 with fixed capital of Rs4,00,000; Rs3,00,000 and Rs3,00,000 respectively. After the distribution of profits of 2013 they discovered the following discrepancies:

- a. Interest on capital @6% was not allowed
- b. Interest on drawing already charged were Rs4,000, Rs6,000 and Rs2,000 respectively whereas there was no such provision in the deed.
- c. Mohit was given a salary of Rs72,000 instead of Rs48,000 as provided in the deed.
- d. Rohit was given a commission of Rs84,000 instead of Rs96,000 as provided in the deed.

You are required to pass a single adjusting entry to rectify the above errors.

Q29. The Capitals of R and S stood at Rs4,000 and Rs3,000 respectively after adjustment in respect of drawings and net profits for the year ending 31st December 2012. It was subsequently ascertained that 12% p.a interest each on capital and drawings were omitted to be recorded. Salary

allowable to R Rs1200 p.a was also not taken into account in arriving at the net profits.. Net profits was also divided in the ratio of 1:1 instead of 3:1. R withdrew regularly Rs100 p.m in the beginning and S withdrew regularly Rs100 p.m at the end of every month as drawings. The profits for the year already divided amounted to Rs3,000. Pass necessary adjusting entry.

Q30. Anita, Mitali and Ranjana were partners in a firm trading in blankets .They were sharing profits in the ratio of 5:3:2. Their capitals on 1st April 2013 were `12,00,000; `20,00,000 and `28,00,000 respectively. After the flood in Utrakhand all partners decided to help the flood victims personally.

For this Anita withdrew Rs1,20,000 from the firm on 1st August 2013. Mitali instead of withdrawing cash took blankets worth Rs1,00,000 from the firm and distributed those to the flood victims. On the other hand Ranjana withdrew Rs6,00,000 from his capital on 1st December 2013 and provided necessary items of daily use to the victims.

The partnership deed provides for charging interest on drawings @6%p.a. and interest on capital @10% p.a. After the final accounts were prepared it was discovered that both interest on capital and interest on drawings were omitted. Give necessary adjusting journal entry and show your workings clearly.

.Q31 . X Y and Z are partners in a firm sharing profits in the ratio of of 4:3:1 with opening capital of Rs 50,000; Rs40,000 and Rs20,000 respectively. On 1st January 2013. During the year X introduced an additional capital of Rs15,000 on 1st January , withdrew Rs10,000 on 1st July 2013 out of his capital. Partnership deed provides the following :

a. Interest on capital @15% p.a on Opening capitals only.

b. For working in the firm, X is allowed a salary of RS750 p.m. Due to illness he could work for eight months only.

C. Z is also entitled to 1% commission on sales. Sales amounted to RS4,39,800.

d. Interest on drawings @15%p.a. X draws Rs400 p.m. in the beginning of each month. Y draws Rs 200 p.m at the end of each month, while Z draws Rs100 p.m in the middle of each month.

Firm earned a profit of Rs 43050 during the year ended on 31st December 2013 before charging commission. Manager is to be paid commission of 5% on net profit before charging his commission.

Prepare Profit and loss appropriation a/c and partners' capital accounts when (i) Capitals are fluctuating (ii) capitals are fixed

Q32.Gabbar and Mogambo were partners sharing profits in the ratio of 3:1.Shaakal was their manager receiving a monthly salary of RS2,000 p.m. and a commission of 5% of net profits after charging his salary and commission. On 1st April 2013 Shaakal was admitted as a partner for

1/5th share. It was also agreed that if amount receivable by Shakaal as a partner exceeds the amount receivable by him as a manager, such excess will be borne by Gabbar alone. Profits for the year ended 31st March 2013 was RS1,92,525 before charging anything due to Gabbar, Mogambo and Shakaal. Prepare Profit and loss appropriation a/c.



VIDYA NIKETAN BIRLA PUBLIC SCHOOL, PILANI

SUMMER VACATION ASSIGNMENT

BUSINESS STUDIES – XII (2026–27)



- Aim -
- Learn -
- Achieve -

SUMMER HOLIDAY ASSIGNMENT (2026–27)

Objective of the Project

The purpose of this project is to:

- ✓ Develop practical understanding of business concepts
- ✓ Enhance research, observation & analytical skills
- ✓ Apply textbook knowledge to real business situations
- ✓ Prepare students for CBSE Board Practical Examination



"The best way to predict your future is to create it."

PROJECT WORK (As per CBSE Guidelines)

Students must prepare **ONE** project from the following topics:

Option 1: Principles of Management

Study any organization and analyze how management principles are applied

Example: Discipline, Unity of Command, Initiative, etc.



Option 2: Business Environment

Study impact of government policies (like GST, Digital India, Startup India) on any business



Option 3: Stock Exchange

Study the working of stock exchange. Select any 5 companies and track their share prices for one month. Analyze increase/decrease trends



Option 4: Marketing Management

Compare marketing strategies of any two competing brands. Example: Pricing, Packaging, Promotion, Advertisement



Option 5: Consumer Protection

Case studies on consumer rights, complaints, and redressal system

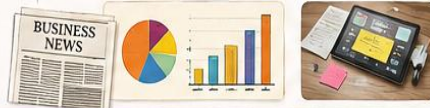


PROJECT FORMAT (COMPULSORY)

- Cover Page
- Title of Project
- Student Name
- Class/Section
- School Name
- Acknowledgement
- Certificate
- Index
- Introduction of Topic
- Objectives of Study
- Research Methodology
- Data Collection (Primary/Secondary)
- Data Analysis & Findings
- Conclusion
- Bibliography
- Annexure (if any)

INNOVATIVE PRESENTATION IDEAS

- Use charts, graphs, and diagrams
- Include newspaper cuttings / real advertisements
- Add QR codes (optional) linking to videos or surveys
- Conduct mini surveys/interviews
- Use case studies from real companies



2. MASTER CLASS MODULE 1: BACK TO BASICS

UNIT 1: NATURE AND SIGNIFICANCE OF MANAGEMENT

Plan
Prepare
Perform
😊



Revise all **core concepts**



Answer **ALL** questions at the end of the chapter



Solve case study-based questions like a **corporate strategist**



Practice **previous year** CBSE board questions

Consistent Practice Leads to Success



Tip: Make mind maps or flashcards for quick memory boosts!



3. CASE STUDY

Complete the Unit 1 and 2 case study from **Poonam Gandhi Book**



Use colors or sticky notes to make it more engaging

4. QUICK FIRE ROUND: THE MCQ & SAMPLE SPRINT

Go through all **Multiple-Choice Questions** at the end of Unit 1 and 2



SMART STRATEGY

- ✓ Read the question carefully
- ✓ Eliminate wrong options
- ✓ Choose the best answer
- ✓ Revise and repeat

PRACTICE TODAY, EXCEL TOMORROW!