



SUGHAR SINGH ACADEMY (SWARN JAYANTI VIHAR)
SUMMER VACATION HOLIDAY HOMEWORK (2025-26)
CLASS-XII (Commerce & Humanities)

English	Project on Lost Spring Points to be covered Character sketch of : Saheb-e-Alam, Mukesh, Child Labour in India, Poverty & it's Impact, Loss of Childhood Innocence, The Role of Government & Society, The Author's Perspective
Hindi	1-परियोजना कार्य (प्रोजेक्ट फाइल) तैयार करें। *हिंदी कविता में शरद ऋतु का हमारे जीवन में महत्व(पतंग कविता के आधार पर) *आतंकवाद *छायावाद भक्तिकाल या आधुनिक काल के किसी एक कवि या लेखक का समग्र परिचय । 2- कक्षा में कराए गए सभी पाठों का अभ्यास करें।
Computer	Do the given worksheet.
Accountancy	Do the given worksheet.
B. St.	Do the given worksheet.
Economics	Do the given worksheet.
Physical Education	1. Prepare a labelled chart of anyone game a) Badminton, b) Cricket, c) Football, d) Kabaddi, e) Basketball 2. Prepare a labelled chart of any five asanas and send the video 3. Perform 1 hour physical activity daily outdoor and indoor 4. Learn lesson 1,2 and 3
History	Do the given project work.
Political science	Do the given project work.



SUGHAR SINGH ACADEMY (SWARN JAYANTI VIHAR)
SUMMER HOLIDAY HOMEWORK (2025-26)
SUBJECT- ACCOUNTANCY
CLASS-XII

1. A and B entered into partnership on 1st April, 2009 without any partnership deed they introduced capital of 5,00,000 and 3,00,000 respectively. On 31st October, 2009, A advanced 2,00,000 by way of loan to the firm without any agreement as to interest. The profit and loss account for the year ended 31.01.2010 showed a profit of 4,30,000 but the partners could not agree upon the amount of interest on loan to be charged and the basis of division of profits. Pass a journal entry for the distribution of profit between the partners and prepare the capital A/cs of both the partners and Loan Account of A.

8. A, B, C and D are partners sharing profits and losses in the ratio of 4:3:3:2. Their fixed capitals on 31.03.2010 were ₹ 8,00,000. After preparing the final accounts for the year ended 2010, it was discovered that interest on capital @ 12% p.a. was not allowed and interest on drawings amounting to ₹ 2,000, ₹ 2,500, ₹ 1,500 and ₹ 1,000 respectively was also not charged. Pass the necessary adjustment journal entry showing your workings clearly.

2. Prem, Param and Priya were partners in a firm. Their fixed capitals were Prem ₹ 2,00,000; Param ₹ 3,00,000 and Priya ₹ 5,00,000. They were sharing profits in the ratio of their capitals. The firm was engaged in the sale of ready-to-eat food packets at three different locations in the city, each being managed by Prem, Param and Priya. The outlet managed by Prem was doing more business than the outlets managed by Param and Priya. Prem requested Param and Priya for a higher share in the profits of the firm which Param and Priya accepted. It was decided that the new profit sharing ratio will be 2:1:2 and its effect will be introduced retrospectively for the last four years. The profits of the last four years were ₹ 2,00,000, ₹ 3,50,000, ₹ 4,75,000 and ₹ 5,25,000 respectively.

3. On 1st April, 2013, Jay and Vijay entered into partnership for supplying laboratory equipments to government schools situated in remote and backward areas. They contributed capitals of ₹ 80,000 and ₹ 50,000 respectively and agreed to share the profits in the ratio of 3 : 2. The partnership deed provided that interest on capital shall be allowed at 9% per annum. During the year the firm earned a profit of ₹ 7,800. Showing your calculations clearly, prepare profit and loss appropriation account of Jay and Vijay for the year ended 31st March, 2014.

4. P and Q were partners in a firm sharing profits in 3 : 1 ratio. Their respective fixed capitals were ₹ 10,00,000 and ₹ 6,00,000. The partnership deed provided interest on capital @ 12% p.a. The partnership deed further provided that interest on capital will be allowed fully even if it will result into a loss to the firm. The net profit of the firm for the year ended 31st March, 2018 was ₹ 1,50,000.

Pass necessary journal entries in the books of the firm allowing interest on capital and division of profit/loss among the partners.

5. E, F and G were partners in a firm sharing profits in the ratio of 3 : 3 : 4. Their respective fixed capitals were E ₹ 3,00,000; F ₹ 4,00,000 and G ₹ 5,00,000. The partnership deed provided for allowing interest on capital @ 2% p.a. even if it results into a loss to the firm. The net profit of the firm for the year ended 31st March, 2018 was ₹ 2,10,000.

Pass necessary journal entries for allowing interest on capital and distribution of profit/loss in the books of the firm.

6. Mukesh and Ramesh are partners sharing profits and losses in the ratio of 2 : 1 respectively. They admit Rupesh as a partner with 1/4 share in profits with a guarantee that his share of profit shall be at least ₹ 55,000. The net profit of the firm for the year ending 31st March, 2013 was ₹ 1,60,000. Prepare profit and loss appropriation account.

7. Prem, Param and Priya were partners in a firm. Their fixed capitals were Prem ₹ 2,00,000; Param ₹ 3,00,000 and Priya ₹ 5,00,000. They were sharing profits in the ratio of their capitals. The firm was engaged in the sale of ready-to-eat food packets at three different locations in the city, each being managed by Prem, Param and Priya. The outlet managed by Prem was doing more business than the outlets managed by Param and Priya. Prem requested Param and Priya for a higher share in the profits of the firm which Param and Priya accepted. It was decided that the new profit sharing ratio will be 2 : 1 : 2 and its effect will be introduced retrospectively for the last four years. The profits of the last four years were ₹ 2,00,000, ₹ 3,50,000, ₹ 4,75,000 and ₹ 5,25,000 respectively.

Showing your calculations clearly, pass a necessary adjustment entry to give effect to the new agreement between Prem, Param and Priya.

8. A, B and C were partners in a firm. On 1st April, 2008, their fixed capitals stood at ₹ 50,000, ₹ 25,000 and ₹ 25,000 respectively.

As per the provisions of the partnership deed

(i) B was entitled for a salary of ₹ 5,000 per annum.

(ii) All the partners were entitled to interest on capital at 5% per annum.

(iii) Profits were to be shared in the ratio of capitals.

The net profit for the year ending 31st March, 2009 of ₹ 33,000 and 31st March, 2010 of ₹ 45,000 was divided equally without providing for the above terms.

Pass an adjustment journal entry to rectify the above error.

9. On 31st March, 2018 the balance in the capital accounts of Abhir, Bobby and Vineet, after making adjustments for profits and drawings were ₹ 8,00,000, ₹ 6,00,000 and ₹ 4,00,000 respectively.

Subsequently, it was discovered that interest on capital and interest on drawings had been omitted. The partners were entitled to interest on capital @ 10% p.a. and were to be charged interest on drawings @ 6% p.a. The drawings during the year were Abhir ₹ 20,000 drawn at the end of each month, Bobby ₹ 50,000 drawn at the beginning of every half year and Vineet ₹ 1,00,000 withdrawn on 31st October, 2017. The net profit for the year ended 31st March, 2018 was ₹ 1,50,000. The profit sharing ratio was 2 : 2 : 1.

Pass necessary adjusting entry for the above adjustments in the books of the firm. Also, show your workings clearly.

10. Moli, Bhola and Raj were partners in a firm sharing profits and losses in the ratio of 3 : 3 : 4. Their partnership deed provided for the following.

(i) Interest on capital @ 5% per annum.

(ii) Interest on drawing @ 12% per annum.

(iii) Interest on partners' loan @ 6% per annum.

(iv) Moli was allowed an annual salary of ₹ 4,000, Bhola was allowed a commission of 10% of net profit as shown by profit and loss account and Raj was guaranteed a profit of ₹ 1,50,000 after making all the adjustments as provided in the partnership agreement.

Their fixed capitals were Moli ₹ 5,00,000; Bhola ₹ 8,00,000 and Raj ₹ 4,00,000. On 1st April, 2016 Bhola extended a loan of ₹ 1,00,000 to the firm. The net profit of the firm for the year ended 31st March, 2017 before interest on Bhola's loan was ₹ 3,06,000.

Prepare profit and loss appropriation account of Moli, Bhola and Raj for the year ended 31st March, 2017 and their current accounts assuming that Bhola withdrew ₹ 5,000 at the end of each month, Moli withdrew ₹ 10,000 at the end of each quarter and Raj withdrew ₹ 40,000 at the end of each half year.



SUGHAR SINGH ACADEMY (SWARN JAYANTI VIHAR)
SUMMER HOLIDAY HOMEWORK (2025-26)
SUBJECT- BUSINESS STUDIES
CLASS-XII

Question:1 Seema works as an Interior Designer in a company. She has been asked to get 3000 photo frames made in a week's time @300 per photo frame. She gets the work completed within 8 days @ 250 per frame. Do you think Seema is effective and efficient in her work?

Question :2 Harshita owns a career counselling centre in Kanpur. Her centre enjoys a good reputation and the profits are high. However, time and again she notices that none of the counselors who work in her centre have worked for a period of more than six months. On asking, one of the counselor, Pooja told her that there are no regular work hours. Many a times, the staff does not get time to have lunch and also no additional incentive is offered for doing overtime. In context of the above case

- (a) Identify and explain the type of management objective which is not being fulfilled by Harshita.
- (b) Identify and explain Harshita. the type of management objective which is being fulfilled by
- (c) Briefly outline another objective of management that Harshitha needs to work towards.

Question:3 ABCD Inc. is a company which deals with providing car service at home and on road. There are different departments in this company like Human Resources, Marketing, Finance, Research & Development and Operations. The top management of the company tries its level best to synchronize the activities of different departments in the best possible manner. The result is the increased efficiency and attainment of goals. However with the passing of time the size of the company has grown and now there are many branches of this company. The synchronization has turned more important with the increase in the size of the company and the number of employees. The Departmental Heads of the company are specialists in their respective areas and the top management tries to work with them not with authority but by respecting their views on the subject. Their ego clashes are avoided to ensure smooth functioning of the organisation.

Identify the concept of management highlighted above. Write two benefits highlighted in the above paragraph of this concept.

Question:4 Alpha Beta Inc. decided to go for perfect coordination in the various aspects of the company. They focus on synchronization of all the activities of the organisation. For this they know coordination will be the key. At the stage of thinking of what is to be done throughout the year they decide to take into consideration the harmony between the goals of the organisation and those of the individual departments. When they hire employees they pay them only after evaluating their worth in terms of how efficient they are. Finally when the last month of production comes they, time and again check the deviation between the set targets and the actual production done. In the above paragraph the main focus is on coordination. However various functions of management also come into picture. You have to identify the three functions of management highlighted above in which coordination can be seen.

Question:5 Saagar Ltd. believes in coordination among departments and activities. The company relies heavily on professional coordination. For this the company takes steps throughout the year. Coordination is kept in mind by all the managers regardless of the level they are working at. Throughout the year the various activities are synchronized without failure. Every department ensures that within it every employee and operation is guided by the theme of proper coordination. Whenever an employee takes an action he consults others, whenever needed, thus properly contributing to his team. The process of coordination is just not limited to the employees. Even at the departmental level the various departments use this binding force to create perfect harmony among them so that the organisational goals can be fulfilled. All the coordination that occurs in the organisation is a result of proper training and premeditated attempts by the company to get the best results possible. The above case represents all the characteristics of coordination. Identify the lines which represent them and also name the characteristics.

Question:6 Faulty works Inc. has a very dynamic Plant Superintendent, Amit, who is fond of dealing with tough situations. He is a perfectionist who believes in doing quality management. Every week he prepares a schedule which helps in minimization of wastage of efforts and time of the department. He however is upset with the cutthroat competition among the employees which is having a negative impact on the overall production. Even after all such problems he is managing the situation very well. On 26th Feb he informs his boss that the target given to him has been achieved and with the best quality.

The best part was that still two days were remaining for the dead line to be over which was 28th Feb. However his boss was not pleased as the cost incurred by his team for the completion of project is more than the allowed limit. In the above case find out the concepts of management violated and the concepts followed? Also tell at which level of management does Amit work?

Question:7 Ice Air Manufacturers are the leading AC manufacturers. On meeting the record target they decided to give prize to the best worker of the year. Rajesh who is a very devoted worker wins the prize of the best worker. He is very happy. Mr. Kulkarni who is the CEO of the company gives a heart-touching speech. He tells all the workers present that the company should reach new heights this year. Their contribution will be immense. He tells them that the revenue this year should exceed cost so much so as to reduce the business risk. So that in the coming years company could show increase in the number of workers, number of products produced and also the sales turnover. The speech ends with the promise made by the labour union head that the company will get the full support from the workers.

In the above case which type of objectives are discussed by Mr. Kulkarni in the speech? What is the other term used for this category of objectives? At which level of management does Rajesh work in the company?

Question:8 White Camel Sports Ltd. has recently given job to two employees. Rajesh work experience as Rajesh is a bit older and had worked in an MNC earlier. However both are paid equally. Every person in their department knows that Rajesh is more efficient than Suresh. Definitely they see a mismatch in the salaries and the efficiencies of the employees in the company. The marketing department of the same company has this year set a monthly target of 10000 units of sports items to be sold. In the month of March 6000 items were sold and the deviation was 4000 units. In the month of April 8000 units were sold and the deviation was 2000 units. Despite these deviations no effort is being made to track the performance of the company to minimize the gaps.

In the above case which two functions of management have been discussed? A very important concept of management has also been overlooked. Identify it.



SUGHAR SINGH ACADEMY (SWARN JAYANTI VIHAR)
SUMMER HOLIDAY HOMEWORK (2025-26)
SUBJECT- ECONOMICS
CLASS-XII

CASE-BASED QUESTIONS

1. Read the given text carefully and answer the questions that follow:

Money was historically an emergent market phenomenon that possess intrinsic value as a commodity; nearly all contemporary money systems are based on unbacked fiat money without use value. Its value is consequently derived by social convention, having been declared by a government or regulatory entity to be legal tender; that is, it must be accepted as a form of payment within the boundaries of the country, for “all debts, public and private”, in the case of the United States dollar. Contexts which erode public confidence, such as the circulation of counterfeit money or domestic hyperinflation, can cause good money to lose its value.

(a) What is money?

(b) State the components of money supply.

2. Read the following text carefully and discuss briefly the relevant function of the Money as indicated here.

Without money, all transactions would have to be conducted by barter, which involves direct exchange of one good or service for another. The difficulty with a barter system is that in order to obtain a particular good or service from a supplier, one has to possess a good or service of equal value, which the supplier also desires. In other words, in a barter system, exchange can take place only if there is a double coincidence of wants between two transacting parties. Money effectively eliminates the double coincidence of wants problem.

2. Read the following text carefully and discuss briefly the relevant function of the Central Bank as indicated here.

The Reserve Bank of India (RBI) imposed monetary penalty on 11 banks for non-compliance with provisions of “Frauds classification and reporting by commercial banks and select financial institutions (FIs)”. Public Sector Banks (PSBs), such as State Bank of India (SBI), Punjab National Bank (PNB) and Bank of Baroda (BoB) are among those who have been penalised.

Individual penalty on these 11 banks ranges from ₹1.5 crore to 50 lakh. Overall, the combined penalty comes to 8.5 crore.

In a statement, the central bank says, “This action is based on the deficiencies in regulatory compliance and is not intended to pronounce upon the validity of any transaction or agreement entered into by the banks with their customers.”

3. Read the following text carefully and discuss briefly any two tools of correcting the situation of deflation/recession in the economy.

The Reserve Bank of India (RBI) cuts Repo Rate to 4.4%, the lowest in at least 15 years. Also, it reduced the Cash Reserve Ratio (CRR) maintained by the banks for the first time in over seven years. CRR for all banks was cut by 100 basis points to release 1.37 lakh crores across the banking system. RBI governor Dr. Shaktikanta Das predicted a big global recession and said India will not be immune. It all depends how India responds to the situation. Aggregate demand may weaken and ease core inflation.

The Economic Times; March 27th, 2020

4. Read the following text carefully and discuss briefly the relevant function of the money indicated here.

Right from the beginning, money has been performing the various important functions in the society. Money facilitates transactions of goods and services. Producers sell their goods to wholesalers. Wholesalers, in turn, sell their goods to the retailers and the retailers sell these goods to the consumers. In the same way, all sections of society sell their services for money and with that money, buy goods and services which they need.

5. Read the following text carefully and explain the relevant function of the money indicated here.

It was virtually impossible to store surplus value in the barter economy. The discovery of money has eliminated this difficulty. With the help of money, people can store surplus purchasing power and use it whenever they wish to. Savings in the form of money are not only secure but the possibility of it being disrupted is very low. Besides, money can be carried around and is portable. By facilitating accumulation of money, money has become the only basis of promoting capital formation.

6. Read the following text carefully, discuss briefly the relevant function of the Central Bank, indicated:

Recently, Reserve Bank of India (RBI) conducted a statutory inspection for supervisory evaluation against a Commercial Bank. The commercial bank was imposed with stringent penalties, owing to deficiencies in regulatory compliances.

As per the Central Bank, the inspection revealed non-compliances vis-à-vis different directions issued by RBI, on the following fronts:

(i) ATM Card frauds

(ii) Ensuring integrity and quality of data

(iii) Loans to small borrowers

7. As per the following news published in The Economic Times on 26th December, 2021:

‘Reserve Bank of India has sold government securities worth 8,710 crore in the secondary market, over the last four weeks, to drain out excessive liquidity.’

Identify the likely cause and the consequences behind this type of action plan of the Reserve Bank.

8. Read the following text carefully and discuss briefly the relevant function of the Central Bank as indicated here.

The central bank controls the volume of currency and credit in an economy. These notes circulate throughout the country as legal tender money. It has to keep a reserve in the form of gold and foreign securities as per statutory rules against the notes issued by it. It may be noted that RBI issues all currency notes in India except one rupee note. Again, it is under the directions of RBI that one rupee notes and small coins are issued by government mints.

9. Read the following text carefully and discuss briefly the relevant function of the Central Bank as indicated here.

The Reserve Bank of India has imposed a monetary penalty of 5 crore on private sector lender Axis Bank. The penalty is for contravention of and non-compliance with certain provisions of directions issued by RBI. The penalty has been imposed in exercise of powers vested in RBI under the provisions of section 47 A (1) (c) read with section 46 (4) (i) of the Banking Regulation Act, 1949 (the Act),” the RBI said on Wednesday, adding that the action is based on the deficiencies in regulatory compliance and is not intended to pronounce upon the validity of any transaction or agreement entered into by the bank with its customers.

10. Read the following text carefully and discuss briefly the relevant function of the Central Bank, indicated.

The Reserve Bank of India (RBI) is the central bank of India whose primary function is to manage and govern the financial system of the country. It is a statutory body established in the year 1935 under the Reserve Bank of India Act, 1934. The central bank regulates the issue and supply of the Indian rupee. It also looks after the central government’s money. The central bank plays the role of the bankers’ bank and regulates the banking sector. It also plays an important role in India’s development story by supporting the government in its developmental projects and policies.

11. Read the following news report and answer the following questions on the basis of the same.

In India, flattening sequential recovery, accelerating inflation and a weak labour market will continue to act as an impediment to sustained economic revival. Capital goods and consumer durable goods have witnessed negative growth rate in double digits. The government might also need to look at policies to boost consumption by the poor, who have a much higher Marginal Propensity to Consume rather than thinking about the relatively well off, such as government employees, who were the target of expenditure boosting measures. Overall, the amount of demand stimulus is underwhelming and we view the impact on both fiscal and growth as quite limited.

Hindustan Times; October 13th, 2020

(a) Which type of good is ‘refrigerator purchased by a confectionary shop’?

(b) Explain how capital goods are different from consumer goods?

12. Read the following hypothetical text and answer the given questions.

The Budget Estimate of total spending for 2021-22 is 34.83 lakh crore. The Revised Estimate (RE) for total central spending in 2020-21 is 34.5 lakh crore. The Gross Domestic Product (GDP) deflator if one takes 14.4% nominal GDP growth projection for 2021-22 given in the budget and 11% real GDP forecast given in the latest Economic Survey comes to 3.4%. This means that central spending should have increased to at least 35.7 lakh crore to keep it unchanged in real terms. The fact that it has not happened implies that the 2021-22 budget entails a negative fiscal stimulus to the economy. To be sure, one could argue that 2020-21 was an abnormal year and, therefore, the government is justified in rolling back its welfare spending push, as the economy gets unlocked and vaccination gains momentum.

(a) How will a rise in real national income, affect the economic welfare of the people?

(b) If GDP Deflator = 125, Nominal GDP = 15,000 crores, then what will be the value of Real GDP?

13. Read the following news report and answer the following questions on the basis of the same.

In India, yoga was significantly observed in Delhi, with more than 3500 people, including dignitaries from 84 nations and the Prime Minister Narendra Modi. It was organised by the Ministry of AYUSH. It widely publicised through campaigns on various media to spread awareness about the benefits of yoga among the masses. T-shirts with the yoga day logo, yoga mats and other related items were distributed to the enthusiasts. Trained yoga experts were appointed to help beginners who participated in the event.

(a) How will government expenditure to popularise yoga among the masses will affect the welfare of the people.

(b) Will expenditure done by the Government on popularising yoga should be included or not in the estimation of National Income?

(c) What do we call GDP at current price? 14. Read the following news report and answer the following questions on the basis of the same.

There are three main justifications for imposing a tax on a specific good. Firstly, it raises money for the government.

Secondly, its use inflicts costs on third parties that are not factored into its price. The third rationale for imposing sin taxes is to discourage the use of undesirable goods. Critics of such taxes have argued that they are ineffective because the goods they target tend to be addictive, making consumers relatively unresponsive to changes in price. In fact, study after study has shown that sin taxes do tend to reduce consumption.

Without intervention from the government, the economy will produce too many goods that foul up the atmosphere and that benefits both manufacturers and consumers, but harms everyone who breathes in the by products. Proponents of so-called “sin taxes” apply this logic to goods deemed to be socially undesirable. Many studies have a tendency to overstate the magnitude of such externalities, since they present gross costs instead of net ones.

The Economist; July 31st, 2018

(a) ‘Pollution created by factories/vehicles’ is an example of which type of externality?

(b) ‘GDP as an index of welfare may overstate welfare in case of negative externality.’ Explain the given statement using appropriate example.



SUGHAR SINGH ACADEMY (SWARN JAYANTI VIHAR)
SUMMER HOLIDAY HOMEWORK (2025-26)
SUBJECT- COMPUTER SCIENCE
CLASS-XII

Section: A

1. What are text files?
2. What are binary files?
3. What are CSV files?
4. What is the role of file mode in file open ()?
5. A program having multiple functions is considered better designed than a program without any functions, why?
6. What is the significance of file object?
7. How is file open () function is different from file close () function?
8. What is the role of delimiter character in a CSV file?
9. What is the role of the newline argument in the csv open ()?
10. What do you understand by local and global variables?

Section: B

11. What is the difference between read () and read (n) functions?
12. What is the difference between the dump () and load ()?
13. What is the difference between read () and readlines () function?
14. Differentiate between fruitful functions and non-fruitful functions.
15. Differentiate between default arguments and keywords arguments?
16. Can a function return multiple values? How?
17. What is a python module? What is its significance?
18. What is a module, a package and a library?
19. When is exception handling required?
20. What are the advantages of exception handling?

Section: C

21. Read a text file line by line and display each word separated by a #.
22. Read a text file and display the number of vowels/consonants/uppercase/lowercase characters in the file.
23. Remove all the lines that contain the character 'a' in a file and write it to another file.
24. Create a binary file with name and roll number. Search for a given roll number and display the name, if not found display appropriate message.
25. Create a binary file with roll number, name and marks. Input a roll number and update the marks.