HARI VIDYA BHAWAN
Session- 2020-2021
Subject- Accounting (055)
Class -11th
Worksheet-20
Chapter- 16 (Depreciation)

General instruction :
- Solve the worksheet in your Fair Subject Note Book.
- Do all formats (Journal , Ledger, Cash Book) properly. Don't use calculator.
- To solve this worksheet you can take help of the following link
  https://youtu.be/_rZ738nauOg (Depreciation)
  https://youtu.be/COZDiYF_iuc

Topic – Depreciation

Q.1. On April 01, 2010, Bajrang Marbles purchased a Machine for ₹ 2,80,000 and spent ₹10,000 on its carriage and ₹ 10,000 on its installation. It is estimated that its working life is 10 years and after 10 years its scrap value will be ₹ 20,000.Prepare Machine account and Depreciation account for the first four years by providing depreciation on straight line method. Accounts are closed on March 31st every year.

Q.2.On July 01, 2010, Ashok Ltd. Purchased a Machine for ₹ 1,08,000 and spent ₹ 12,000 on its installation. At the time of purchase it was estimated that the effective commercial life of the machine will be 12 years and after 12 years its salvage value will be ₹ 12,000.Prepare machine account and depreciation Account in the books of Ashok Ltd. For first three years, if depreciation is written off according to straight line method. The accounts are closed on December 31st, every year.

Q.3. Berlia Ltd. Purchased a second hand machine for Rs.56,000 on July 01, 2011 and spent Rs.24,000 on its repair and installation and

Rs.5,000 for its carriage. On September 01, 2012, it purchased another machine for Rs.2, 50,000 and spent Rs.10,000 on its installation.

   a) Depreciation is provided on machinery @10% p.a. on original cost method annually on December 31. Prepare machinery account and depreciation account from the year 2011 to 2014.

   b) Prepare machinery account and depreciation account from the year 2011 to 2014, if depreciation is provided on machinery @10% p.a. on written down value method annually on December 31.

Q.4. Calculate the Amount of annual Depreciation and Rate of Depreciation under Straight Line Method (SLM) from the following: Purchased a second-hand machine for ₹ 96,000, spent ₹ 24,000 on its cartage, repairs and installation, estimated useful life of machine 4 years. Estimated residual value ₹ 72,000.

Q.5. On 1st April, 2019, X Ltd. purchased a machine costing ₹ 4,00,000 and spent ₹ 50,000 on its installation. The estimated life of the machinery is 10 years, after which its residual value will be ₹ 50,000 only. Find the amount of annual depreciation according to the Fixed Instalment Method and prepare Machinery Account for the first three years. The books are closed on 31st March every year.

Q.6. On 1st April, 2015, furniture costing ₹ 55,000 was purchased. It is estimated that its life is 10 years at the end of which it will be sold for ₹ 5,000. Additions are made on 1st April 2016 and 1st October, 2018 to the value of ₹ 9,500 and ₹ 8,400 (Residual values ₹ 500 and ₹ 400 respectively). Show the Furniture Account for the first four years, if Depreciation is written off according to the Straight-Line Method.

HARI VIDYA BHAWAN

Session- 2020-2021
Subject- History
Class -11th
Worksheet-20

Chapter-10 Displacing Indigenous peoples

General instruction :

(I) Solve the worksheet in your subject Note Book. .

(II) To solve this worksheet you can take help of the following link:

https://youtu.be/gkVayw_1EWA

Question

Q1. Transcontinental railway introduced in the USA ....

   (a) 1870.   (b) 1885

   (c) 1770.   (d)1785

Q2. In 1770 British sailor .... Reached Australia.

Q3. Which three European nations began to increase their trading activities after 17th century?

Q4. When and by whom was Declaration of Indian Rights prepared? What was its significance?

Q5. Why are past centuries called the dream time in context to Australia?

Q6. How did the exchange of goods between the European traders and natives of North -

   America prove beneficial for the Europeans?

Q7. Discuss the beginning of economic development in Australia with the establishment of

   European colonies.

Q8. Discuss the features of the lifestyle of the native peoples of North America.

HARI VIDYA BHAWAN
Session- 2020-2021
Subject- Accountancy (055)
Class -12th
Revision Worksheet- 52
Chapter- 2/3
(fundamental of Partnership and Goodwill)

General instruction :

- Solve the worksheet in subject fair Note Book.

1. Goodwill is an _____ asset.
   a. Both Intangible asset and Tangible asset
   b. None of these
   c. Intangible asset.
   d. Tangible asset

2. Calculate interest on drawings, if owner withdrew the following amounts as follows Jan.31 Rs. 6000, Mar.31 Rs.4000, July 1 Rs.8000, Sep.30 Rs.3000, 1 Nov, Rs.5000. Accounts are closed on 31st December every year and rate of interest on drawings is 10% p.a.
   a. ₹1418.33
   b. Rs.1408.33
   c. ₹1418.93
   d. ₹1408.93

3. For calculation of capital in the beginning what should be added in the capital at the end of the year
   a. Drawing
   b. Additional capital
   c. Salary
   d. Profit

4. Registration of partnership firm is _____-
   a. Optional
   b. Under Companies Act 2013
   c. Not Allowed
   d. Compulsory

5. Profit and Loss appropriation account is differ from Profit and Loss account as it is prepared by
   a. Only partnership firm
   b. Only sole proprietorship
   c. Only company
   d. All business firms

6. Give the formula of goodwill by Capitalisation of Average Profits?

7. A and B are partners in a firm without a Partnership Deed. A is Active partner and claims a salary of Rs.18,000 per month. State with reasons whether this claim is valid or not.

8. Why should a firm have a partnership deed?

9. What is the status of partnership from an accounting view point?

10. State any two reasons for the preparation of Revaluation Account at the time of admission of a new partner.

11. Menon and Thomas are partners in a firm. They share profits equally. Their monthly drawings are Rs 2,000 each. Interest on drawings is to be charged @ 10% p.a. Calculate interest on Menon's drawings for the year 2006, assuming that money is withdrawn:

    i. In the beginning of every month,
    ii. in the middle of every month, and
    iii. at the end of every month.

12. M and N are partners in a firm and agrees that an interest @ 12% per annum should be charged on drawings. M draws Rs 20,000 per month. Compute the amount of interest to be charged from M.

13. A firm earns a profit of Rs 30,000 per year. In the same business, a 10% return is generally expected. The total assets of the firm are Rs 2,50,000. The value of outsiders' liabilities is Rs 40,000. Find the value of Goodwill.

14. Jay, Vijay, and Karan were partners of an architect firm sharing profits in the ratio of 2 : 2 : 1. Their partnership deed provided the following :

    i. A monthly salary of Rs.15,000 each to Jay and Vijay.
    ii. Karan was guaranteed a profit of Rs.5,00,000 and Jay guaranteed that he will earn an annual fee of Rs.2,00,000. Any deficiency arising because of guarantee to Karan will be borne by Jay and Vijay in the ratio of 3 : 2. During the year ended 31st March 2018, Jay earned fee of Rs.1,75,000 and the profits of the firm amounted to

Rs.15,00,000.

Showing your workings clearly prepare Profit and Loss Appropriation Account and the Capital Account of Jay, Vijay and Karan for the year ended 31st March 2018.

15. A and B are partners in a firm sharing profits and losses in the ratio of 3 : 2. The following was the Balance Sheet of the firm as on 31-3-2010 :

Liabilities	(Rs)	Assets	(Rs)
Capitals: A	60,000	Sundry Assets	80,000
B	20,000		
	80,000		80,000

The profits Rs 30,000 for the year ended 31-3-2010 were divided between the partners without allowing interest on capital @ 12% p.a. and salary to A @ Rs 1,000 per month. During the year, A withdrew Rs 10,000 and B Rs 20,000.

Pass the necessary adjustment journal entry and show your working clearly.

HARI VIDYA BHAWAN

Session- 2020-2021
Subject- History
Class -12th
Worksheet-52

Chapter-15 Framing of the Constitution

General instruction :

(I) Solve the worksheet in your subject Note Book.

(II) To solve this worksheet you can take help of the following link....

https://youtu.be/S8HI972dO_A

https://youtu.be/WJnGq73X4Cg

QUESTIONS

Q1. When did Muslim league demand to dissolve Constitution Assembly?

   (a) 29 Jan. 1947.   (b) 26Jan. 1946

   (c) 25 Jan. 1946.   (d) 16 July 1947

Q2. In Constituent Assembly .... Was the powerful party.

Q3. .... is the world's longest written Constitution.

Q4. How were the discussion within the Constitution Assembly influenced by the opinions

    expressed by the people? Explain.

Q5. Why is Objectives Resolution of Nehru considered a momentous resolution? Give any two

    reasons.

Q6. How did the Constituents Assembly seek to resolve the language controversy? Explain.

Q7. What were the ideals expressed in the Objectives Resolution?

Q8. When was Indian Constitution framed?

Q9. Mention how the provisions of the government of India Act, 1935 were incorporated in the

    Indian constitution by the Assembly members.