

# HARI VIDYA BHAWAN

Session- 2020-2021

Subject- Accountancy (055)

Class -12<sup>th</sup>

Worksheet-11

## Chapter-2- Accounting for Partnership Firms - Fundamentals

### General instruction :

- Solve the worksheet in a separate notebook which is available at your home or do it on a paper Later will be pasted in your fair copy . **NO NEED TO GO OUTSIDE .**
- All the students must download Meritnation app for all content related to chapter for completing worksheets.
- Complete this worksheets as your **Periodic Test I**. Marks would be given to those who complete it else you will have to go through pen paper test after the school reopens.
- To solve this worksheet you can take help of the following link:  
<https://youtu.be/wwCo49Uq7Ew> (Meaning and Preparation of Profit & Loss Application A/c)  
<https://youtu.be/2zanvu9WZOA>

### Topic: Recording of Partnership Transactions (Profit and Loss Appropriation Account)

- Q.1. The Partnership deed is silent on payment of salary to partners. Amita, a partner claimed that since she managed the business, she should get monthly salary of Rs.10,000. Is she entitled for the Salary? Give reason.
- Q.2. B has made Drawing amounting to Rs.20,000 during the year. Firm wants to charge 6% p.a. interest on this amount. Can the interest be charged, if partnership deed is silent in this matter?
- Q.3. X and Y are partners. Y want to admit his son K into business. Can K become the partner of the firm ? Give reason.
- Q.4. What Account is prepared by Partnership firm for distribution of profit among the partners?
- Q.5. Why is Profit and Loss Appropriation Account prepare by Partnership Firm?
- Q.6. Do all forms of business organisation prepare a Profit and Loss Appropriation Account?
- Q.7. Draw the Format of Profit and Loss Appropriation Account.
- Q.8. Write the difference between Profit & Loss Appropriation Account and Profit & Loss Account.
- Q.9. Write the difference between Charge Against Profit and Appropriation Out of Profit.
- Q.10. Arti and Bharti are partner in a firm sharing profit in ratio of 3:2. The Following trial balance was extracted from their books as at 31st March,2016:

Dr. Balance	Rs.	Cr. Balance	Rs.
Opening Stock	36,000	Sales	9,40,000
Purchases	6,20,000	Return Outward	4,000
Returns Inward	12,000	Sundry Creditors	43,000
Sundry Debtors	1,25,000	Interest	1,000
Computer	50,000	Arti's Capital	3,00,000
Rent (for 11 months)	22,000	Bharti's Capital	1,50,000
Salary to Staff	1,20,000		
Land & Building	3,52,000		
Wages	16,000		
General Charges	30,000		
Cash at Bank	25,000		
Arti 's Drawing	20,000		
Bharti's Drawing	10,000		
	<u>14,38,000</u>		<u>14,38,000</u>

You are required to prepare the Profit & Loss Account and Profit & Loss Appropriation Account for the year ended 31st March,2016 and a Balance Sheet as on that date, taking into account the following adjustment:

- i. Stock on 31st March,2016 was valued at Rs.60,000.
- ii. Rent for the Month of March 2016 has not been paid .
- iii. Depreciation Computer by 20%.
- iv. Bharti is to be allowed a salary of Rs.5,000 Per Month and partners are entitled to interest on capital @ 6% p.a.

Ans.{ Net Profit Rs.1,37,000, Profit & Loss Appropriation A/c Rs.50,000(share of Profit Arti Rs.30,000, Bharti Rs.20,000), Balance sheet total Rs.6,02,000}

# HARI VIDYA BHAWAN

SESSION- 2020-2021

Subject- MATHEMATICS

Class – 12<sup>th</sup>

Worksheet – 11

## General Instructions :-

1. Complete these worksheets in any notebook or rough copy.
  2. Complete this worksheets as your periodic test I. Marks would be given to those who complete it else you will have to go through pen paper test after the school reopens.
  3. If you have any query related to worksheets ask your queries in whatsapp group between 10 am -12 pm in morning and 4 pm – 6 pm in the evening.
  4. All the students must download Meritnation app for all content related to chapter for completing worksheets.
  5. See video link/Video no. <https://youtu.be/NPHk6NoXHys> and book pdf (shared on the whatsapp group) in every worksheet as it will help you to understand the topic.
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1. Using the property of determinants and without expanding in Exercises 1 to 7, prove that:

$$\text{a) } \begin{vmatrix} x & a & x+a \\ y & b & y+b \\ z & c & z+c \end{vmatrix} = 0$$

$$\text{b) } \begin{vmatrix} a-b & b-c & c-a \\ b-c & c-a & a-b \\ c-a & a-b & b-c \end{vmatrix} = 0$$

$$\text{c) } \begin{vmatrix} 2 & 7 & 65 \\ 3 & 8 & 75 \\ 5 & 9 & 86 \end{vmatrix} = 0$$

$$\text{d) } \begin{vmatrix} 1 & bc & a(b+c) \\ 1 & ca & b(c+a) \\ 1 & ab & c(a+b) \end{vmatrix} = 0$$

$$\text{e) } \begin{vmatrix} b+c & q+r & y+z \\ c+a & r+p & z+x \\ a+b & p+q & x+y \end{vmatrix} = 2 \begin{vmatrix} a & p & x \\ b & q & y \\ c & r & z \end{vmatrix}$$

$$\text{f) } \begin{vmatrix} 0 & a & -b \\ -a & 0 & c \\ b & c & 0 \end{vmatrix} = 0$$

$$g) \begin{vmatrix} -a^2 & ab & ac \\ ba & -b^2 & bc \\ ca & cb & -c^2 \end{vmatrix} = 4a^2b^2c^2$$

# HARI VIDYA BHAWAN

SESSION 2020-2021

CLASS - XII

HISTORY

WORKSHEET - 11

## CHAPTER-2 Kings, Farmers and Towns

### Instructions:

1. Complete this worksheet in any notebook or rough copy
2. Complete this worksheet as your periodic test I. Marks would be given to those who complete it else you will have to go through pen paper test after the school reopen.
3. For Chapter explanation see the video on given link <https://youtu.be/sZ2Uux5RUT0>
4. Read the page no. 35, 36, 37,38 of your text book and answer the following questions.

### Questions

1. Harishena was the court poet of .....  
(a) Samudragupta.      (b) Chandragupta II  
(c) Ashoka.              (d) Chandragupta Maurya
2. Describe briefly the sources used for reconstructing the history of the Gupta rulers.
3. Write any four causes for the decline of the Mauryan empire.
4. What were the strategies adopted to increase the level of production?
5. Define Gahapati?
6. Which ruler adopted the title of Devputra?