



DELHI PUBLIC SCHOOL

SAIL TOWNSHIP, RANCHI

HALF YEARLY EXAMINATION (2017-18)

Class:-XII
Time- 3 Hrs.

Subject:-Physical Education
M.M-70

General Instructions:-

1. *The question paper consists of 26 questions.*
2. *All questions are compulsory.*
3. *Answer to question carrying 1 mark should be in approximately 10-20 words.*
4. *Answer to questions carrying 3 marks should be in approximately 30-50 words.*
5. *Answer to questions carrying 5 marks should be in approximately 75-100 words.*

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|------|---|-----|
| Q.1 | What do you mean by planning? | [1] |
| Q.2 | What is 'Seeding'? | [1] |
| Q.3 | What are postural deformities? | [1] |
| Q.4 | Explain the correct sitting posture. | [1] |
| Q.5 | What do you mean gross motor development? | [1] |
| Q.6 | What do you understand by quality of life? | [1] |
| Q.7 | What is sports training? | [1] |
| Q.8 | What are isometric exercises? | [1] |
| Q.9 | What do you mean by test? | [1] |
| Q.10 | Define sports medicine. | [1] |
| Q.11 | What is food intolerance? | [1] |
| Q.12 | Explain any three objectives of intramurals. | [3] |
| Q.13 | Explain the causes of knock –knee and bow legs. | [3] |
| Q.14 | Explain any three factors affecting motor development. | [3] |
| Q.15 | Define flexibility and explain the methods to improve flexibility. | [3] |
| Q.16 | What is endurance? How endurance can be developed through fartlek method? | [3] |
| Q.17 | Explain the 'rockport one mile test' in detail. | [3] |

P.T.O

Q.18 During the various world cup football matches it is usually seen that some of the football players pretend to be injured to waste time or to get fouls awarded to the opposite teams. Infact, such players want to get penalty kick for their team or red card to the players of opposite teams.

On the basis of the above passage, answer the following questions.

[1x3=3]

(a) What should be done if a player is found guilty of such an act?

(b) What values such players lack?

(c) What is the responsibility of the team coach to ensure that such behaviour does not occur in future?

Q.19 Discuss any three pitfalls of dieting.

[3]

Q.20 What do you mean by knock-out tournament? Draw the fixtures of 21 team on knock out basis?

[5]

Q.21 Mention any five advantages of correct posture.

[5]

Q.22 What is weight training? Discuss its advantages and disadvantages.

[5]

Q.23 Define speed and discuss the types of speed in detail.

[5]

Q.24 Explain the administration of AAPHERD Youth fitness test.

[5]

Q.25 Explain the causes and prevention of sports injuries.

[5]

Q.26 Discuss how major components of diet can enhance the performance of sports person.

[5]



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HALF YEARLY EXAMINATION (2017-18)

Class:- XII
Time- 3 Hrs.

Subject:- Accountancy
M.M-80

General Instructions:-

- 1. All the questions are compulsory.*
- 2. Marks are indicated against each question.*
- 3. Attempt all parts of a question together.*
- 4. Show your working neatly where applicable.*

1. Give any one purpose for which the amount received as 'Securities Premium' may be utilised. [1]
2. Differentiate between 'Issued share capital' and "subscribed share capital.' [1]
3. What is the nature of Interest on Debentures? [1]
4. A and B are partners sharing profits in the ratio of 3:2. C was admitted for $\frac{1}{6}$ th share of profit with a minimum guaranteed amount of Rs. 10,000. At the close of the first financial year, the firm earned a profit of Rs. 54,000. Find out the share of profit which A, B and C will get. [1]
5. List two items that may appear on the credit side of a partner's fixed capital account. [1]
6. A and B are partners in a firm sharing profits in the ratio of 5:4. They admit C for $\frac{1}{10}$ th share, which he acquires in equal proportions from both. Find the new profit sharing ratio. [1]
7. P and Q were partners in a firm. They admitted R as a new partner for 20% share in future profits. After all adjustments regarding general reserve, goodwill, gain or loss on revaluation, the balances in capital accounts of P and Q were Rs. 3,85,000 and Rs. 4,15,000 respectively. R brought proportionate capital so as to give him 20% share in the profits. Calculate the amount of capital to be brought by R. [1]
8. A partnership deed provides for the payment of interest on capital but there was a loss instead of profits during the year 2011-2012. At what rate will the interest on capital be allowed? [1]
9. On 02.03.2016 L and B Ltd. issued 635, 9% debentures of Rs. 500 each. Pass necessary journal entries for the issue of debentures in the following situations.
(a) When debentures were issued at 5% Discount, redeemable at 10% premium.
(b) When debentures were issued at 12% premium, redeemable at 6% premium. [3]

10. X, Y, and Z are partners in a firm sharing profits in the ratio of 3:2:1 . On April 1st 2009, Y retires from the firm. X and Z agree that the capital of the new firm shall be fixed at Rs. 2,10,000 in their profit sharing ratio. The capital accounts of X and Z after all adjustments on the date of retirement showed balances of Rs. 1,45,000 and Rs. 63,000 respectively. State the amount of actual cash to be brought in or to be paid off to the partners and journalize the same. [3]
11. Vishal , Vivek and Varun were partners in a firm. As there was lack of faith and understanding among them, the firm was continuously running into losses. As a result, they decided to dissolve the firm. Name the mode of dissolution and identify any four values , if not followed by the partners, may result in dissolution of the firm. [3]
12. A an B entered into partnership on 1st April ,2009 without any partnership deed. They introduced capitals of Rs. 5,00,000 and Rs. 3,00,000 respectively. On 31st October 2009. A advanced Rs. 2,00,000 by way of loan to the firm without any agreement as to interest. The profit and loss a/c for the year ended 31.03.2010 showed a profit of Rs. 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 the profit between the partners and prepare the capital accounts of both the partners. [3]
13. Manas , Madhu and Maharshi were partners in a firm sharing profits in the ratio of 1:2:1. The firm closes its books on 31st March every year. On 30th September, 2015 Madhu died. On that date his capital account showed a debit balance of Rs. 5,000. There was a debit balance of Rs. 30,000 in the profit and loss account. The goodwill of the firm was valued at Rs. 3,80,000. Madhu's share of profit in the year of his death was to be calculated on the basis of average profit of last 5 years, which was Rs. 90,000. Pass necessary Journal entries in the books of the firm as on Madhu's death. [4]
14. 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 31.03.2010

Liabilities	Rs.	Assets	Rs
Capitals		Sundry Assets	80,000
A	60,000		
B	<u>20,000</u>		
	80,000		<u>80,000</u>

The profits Rs. 30,000 for the year ended 31.03.2010 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. [4]

15. Aasha , Beena and charu were partners in a firm sharing profits in the ratio of 4:3:3. The firm closes its books on 31st March every year. On 31st December, 2016 Aasha died. The partnership deed provided that on the death of a partner her executors will be entitled for the following.

- (i) Balance in her capital account. On 1.4.2016 , there was a balance of Rs. 90,000 in Aasha’s capital account.
- (ii) Interest on capital @ 12 % per annum.
- (iii) Her share in the profits of the firm in the year of her death will be calculated on the basis of rate of net profit on sales of the previous year, which was 25 %. The sales of the firm till 31st December, 2016 were Rs. 4,00,000.
- (iv) Her share in the goodwill of the firm. The goodwill of the firm on Aasha’s death was valued at Rs. 4,50,000.

The partnership deed also provided for the following deductions from the amount payable to the executor of the deceased partner:

- (i) Her drawings in the year of her death. Aasha’s drawings till 31.12.2016 were Rs. 15,000 .
- (ii) Interest on drawing @ 12 % per annum which was calculated as Rs. 1500.

The accountant of the firm prepared Aasha’s capital account to be presented to the executor of Aasha but in a hurry he left it incomplete. Aasha’s capital account as prepared by the firm’s accountant is given below:

Dr.		Aasha’s Capital account		Cr.	
Date	Particulars	Amt. (Rs.)	Date	Particulars	Amt. (Rs.)
2016			2016		
Dec 31	15,000	Apr 1	.....	90,000
Dec 31	Dec 31	.....	8,100
Dec 31	Dec 31	.....	40,000
			Dec 31	.....	90,000
			Dec 31	.....	90,000
		<u>3,18,100</u>			<u>3,18,100</u>

You are required to complete Aasha’s capital account. [4]

16. BG Ltd, issued , 2000 , 12 % debentures of Rs. 100 each on 1st April, 2012. The issue was fully subscribed. According to the terms of issue, interest on the debentures is payable half-yearly on 30th September and 31st March and the tax deducted at source is 10 %.

Pass necessary Journal entries related to the debenture interest for the half-yearly ending 31st March 2013 and transfer of interest on debentures of the year to the statement of profit and Loss. [4]

17. Pass necessary Journal entries for the following transactions in the books of Gopi Ltd.
- (i) Purchased furniture for Rs. 2,50,000 from m/s Furniture Mart. The payment to M/S Furniture Mart was made by issuing equity shares of Rs. 10 each at a premium of 25%.
- (ii) Purchased a running business from Amar Ltd. for a sum of Rs. 15,00,000. The payment of Rs. 12,00,000 was made by issue of fully paid equity shares of Rs. 10 each and balance by bank draft. The assets and liabilities consisted of the following:
- (a) Plant Rs. 3,50,000, stock Rs. 4,50,000; Land and Building Rs. 6,00,000; sundry creditors Rs. 1,00,000. [4]

18. R.S. and T were partners in a firm sharing profits in the ratio of 1:2:3. Their Balance Sheet as on 31.03.2015 was as follows:

Liabilities		Amt (Rs.)	Assets		Amt (Rs.)
Creditors		50,000	Land		50,000
Bills Payable		20,000	Building		50,000
General Reserve		30,000	Plant		1,00,000
Capitals			Stock		40,000
R	1,00,000		Debentures		30,000
S	50,000		Bank		5,000
T	25,000				
		<u>1,75,000</u>			
		<u>2,75,000</u>			<u>2,75,000</u>

R, S, T decided to share the profits equally with effect from 1.04.2015. For this it was agreed that:

- (a) Goodwill of the firm be valued at Rs. 1,50,000
- (b) Land be revalued at Rs. 80,000 and building be depreciated by 6%
- (c) Creditors of Rs. 6000 were not likely to be claimed and hence be written off.

Prepare Revaluation account, partners' capital accounts and the Balance Sheet of the reconstituted firm and identify any one value considered by all partners in taking the decision to share future profits equally. [6]

19. Parul, Payal and Priyanka are partners. They decided to dissolve their firm. Pass necessary Journal entries for the following after various assets (other than cash and bank) and third party liabilities have been transferred to Realisation a/c. [6]
- (a) There were total debtors of Rs. 76,000. A provision of bad and doubtful debts also stood in the books at Rs. 6,000. Rs. 12,000 debtors proved bad and rest paid the amount due.

- (b) Parul agreed to pay off her husband's loan of Rs. 7,000 at a discount of 5%.
- (c) A machine which was not recorded in the books was taken over by Payal at Rs. 3,000, where as its expected value was Rs. 5,000
- (d) A contingent liability (not provided for) of Rs. 4,000 was also discharged.
- (e) The firm had a debit balance of Rs. 27,000 in the profit and loss account on the data of dissolution.
- (f) Priyanka paid the realisation expenses of Rs. 15,000 out of her pocket and she was to get a fixed remuneration of Rs. 18,000 for completing the dissolution process.

20. On 1st April 2015, Prarthana Ltd., was formed with an authorized capital of Rs. 90,00,000 divided into 90,000 equity shares of Rs. 100 each. The company invited applications for issuing 80,000 equity shares. [6]

The amount was payable as follows:

On application	-	Rs. 30 per share
On allotment	-	Rs. 40 per share
On first and final call	-	Balance amount

Application for 1,00,000 shares were received . Applications for 20,000 shares were rejected and the application money was refunded. All calls were made. A shareholder holding 600 shares, did not pay the first and final call. Show 'share capital' in the Balance sheet of the company as per schedule III part I of the companies Act , 2013 as at 31st March, 2016 and also show 'notes to Accounts'.

21. Shyam , Gagan, and Ram are partners sharing profit in the ratio of 2:2:1. Their Balance sheet as on March 31, 2014 is as under . [6]

Liabilities	Amt (Rs.)	Assets	Amt (Rs.)
Sundry Creditors	49,000	Cash	8,000
Reserves	14,500	Debtors	19,000
Capitals		Stock	42,000
Shyam 80,000		Machinery	85,000
Gagan 62,500		Building	1,22,000
Ram 75,000	2,17,500	Patents	9,000
Employee Provident Fund	<u>4,000</u>		
	2,85,000		<u>2,85,000</u>

As Gagan got a very good break at an MNC he decided to retire on that dates from the firm and the following adjustments are agreed upon his retirement.

1. Shyam and Ram would share the future profits in the ratio of 5:3
2. Goodwill was valued at Rs. 70,000
3. Machinery was valued at Rs. 78,000 , Building at Rs, 1,52,000, stock at Rs. 30,000
4. Bad debts amounting to Rs. 1,550 were to be written off.

Record the Journal Entries in the books of the firm on Gagan's retirement including transfer of the amount payable to Gagan to his loan a/c.

22. AB Ltd. invited applications for issuing 75, 000 equity shares of Rs. 100 each at a premium of Rs. 30 per share. The amount was payable as follows. [8]

On Application and Allotment - Rs. 85 per share (including premium)

On First and Final Call - The Balance amount

Application for 1,27,500 shares were received. Application for 27,500 share were rejected and shares were allotted on pro-rata basis to the remaining applicants. Excess money received on application and allotment was adjusted towards sums due on first and final calls. The call was made. A shareholder, who applied for 1,000 shares failed to pay the first and final call money. His shares were forfeited. All the forfeited shares were reissued at Rs. 150 per share as fully paid -up.

Pass necessary Journal entries for the above transactions in the books of AB Ltd.

OR

Dogra Ltd. had an Authorised capital of Rs. 1,00,00,000 divided into equity shares of Rs. 100 each. The company offered 84,000 shares to the public at premium.

The amount was payable as follows:

On Application - Rs. 30 per share

On Allotment - Rs. 40 per share (including premium)

On First and Final call - Rs. 50 per share

Applications were received for 80,000 shares. All the sums due were received except the following.

Lakhan , a holder of 200 shares did not pay allotment and call money.

Paras, a holder of 400 shares did not pay call money. The company forfeited the shares of Lakhan and Paras. Subsequently , the forfeited shares were re-issued for Rs. 80 per share as fully paid - up. Show the entries for the above transactions in the Cash Book and Journal of the company.

23. Ishu and Vshnu are partners sharing profits in the ratio of 3:2. Their Balance sheet as at 31st March 2009 was as follows :

Liabilities	Rs.	Assets	Rs.
Creditors	66,000	Cash at Bank	87,000
General Reserve	9,000	Debtors 42,000	
Investment Fluctuation Fund	5,000	Loss Provision <u>7,000</u>	35,000
Capitals		Investments	21,000
Ishu 1,19,000		(Market Price 19,000)	
Vishnu 1,12,000	2,31,000	Buildings	98,000
		Plant and Machinery	70,000
	<u>3,11,000</u>		<u>3,11,000</u>

Nishu was admitted on 1st April 2009 for 1/6th of share on the following terms.

- (i) Nishu will bring Rs. 56,000 as his share of capital.
- (ii) Goodwill of the firm is valued at Rs. 84,000 and Nishu will bring his share of goodwill in cash.
- (iii) Plant and machinery be appreciated by 20%
- (iv) All debtors are good.
- (v) There is a liability of Rs. 9,800 included in creditors that is not likely to arise.
- (vi) Capital of Ishu and Vishu will be adjusted on the basis of Nishu's capital and any excess or deficiency will be made by withdrawing or bringing in cash by the concerned partner.

Prepare the revaluation a/c , Partners' capital accounts and the Balance Sheet of the firm after the above adjustments. [8]

OR

C and D are partners in a firm sharing profits in the ratio of 4:1 On 31.03.2016 , their Balance sheet was as follows:

Balance Sheet of C and D as on 31.03.2016

Liabilities	Amt. (Rs.)	Assets	Amt. (Rs.)
Sundry creditors	40,000	Cash	24,000
Provision for Bad debts	4,000	Debtors	36,000
Out standing Salary	6,000	Stock	40,000
General Reserve	10,000	Furniture	80,000
Capitals		Plant and Machinery	80,000
C 1,20,000			
D 80,000	<u>2,00,000</u>		
	<u>2,60,000</u>		<u>2,60,000</u>

On the above date , E was admitted for 1/4th share in the profits on the following terms:

- (i) E will bring Rs. 1,00,000 as his capital and Rs. 20,000 for his share of goodwill premium, half of which will be withdrawn by C and D.
- (ii) Debtors Rs. 2,000 will be written off as bad debts and a provision of 4% will be created on debtors for bad and doubtful debts.
- (iii) Stock will be reduced by Rs. 2,000, furniture will be depreciated by Rs. 4,000 and 10% depreciation will be charged on plant and machinery.
- (iv) Investments of Rs. 7,000 not shown in the balance sheet will be taken into account.
- (v) There was an outstanding repairs bill of Rs. 2,300 which will be recorded in the books.

Pass necessary Journal entries for the above transactions in the books of the firm on E's admission.