

## Class 12<sup>th</sup> Maths Assignment

Find fog and gof if,

1.  $f(x) = 2x$ ,  $g(x) = \sin x$

2.  $f(x) = [x]$ ,  $g(x) = \sin x$

3.  $f(x) = x + |x|$ ,  $g(x) = \cos x$

4.  $f(x) = a$ , ( $a \in \mathbb{R}$ ),  $g(x) = \sin x^2$

5.  $f(x) = x^2 + 2$ ,  $g(x) = \frac{1}{x}$ ,  $x \neq 1$

6. Check the following relations  $R$  and  $S$  for reflexivity, symmetry and transitivity:

(i)  $aRb$ , if  $b$  is divisible by  $a$ ;  $a, b \in \mathbb{N}$  (ii)  $l_1 S l_2$ , if  $l_1 \cap l_2 \neq \emptyset$ , where  $l_1$  and  $l_2$  are straight lines in a plane.

7. Given  $A = \{-1, 0, 2, 5, 6, 11\}$ ,  $B = \{-2, -1, 0, 18, 28, 108\}$  and  $f(x) = x^2 - x - 2$ . Find  $f(A)$ . Is  $f(A) = B$ ?

8. Let  $A = \mathbb{R} - \{3\}$  and  $B = \mathbb{R} - \{1\}$ . Consider the function  $f: A \rightarrow B$  defined by  $f(x) = \frac{x-2}{x-3}$ . Is 'f' one-one and onto? Justify your answer.

9. Let  $Y = \{n^2: n \in \mathbb{N}\} \subset \mathbb{N}$ . Consider  $f: \mathbb{N} \rightarrow Y$  as  $f(n) = n^2$ . Show that 'f' is invertible. Find the inverse of  $f$ .

10.  $\tan^{-1} \left( \frac{\cos x}{1-3x^2} \right)$

11.  $\tan^{-1} \left( \frac{\cos x - \sin x}{\cos x + \sin x} \right)$ ,  $x < \pi$

12.  $\tan^{-1} \left( \sqrt{\frac{1+x^2-1}{x}} \right)$ ,  $x \neq 0$

13.  $\tan^{-1} \left[ \frac{1}{2} \sin^{-1} \left( \frac{2x}{1+x^2} \right) + \frac{1}{2} \cos^{-1} \left( \frac{1-y^2}{1+y^2} \right) \right]$

14.  $\tan^{-1} \left( \frac{1-\cos 3x}{1+\cos 3x} \right)$

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Solve for x:

15.  $\cot^{-1}x - \cot^{-1}(x + 2) = \frac{\pi}{12}$

16.  $\tan^{-1}\left(\frac{x+1}{x-1}\right) + \tan^{-1}\left(\frac{x-1}{x}\right) = \tan^{-1}(-7)$

17.  $\tan^{-1}\left(\frac{\sqrt{1+x^2}-\sqrt{1-x^2}}{\sqrt{1+x^2}+\sqrt{1-x^2}}\right) = \beta$

18.  $\tan^{-1}x + 2\cot^{-1}x = \frac{2\pi}{3}$

19. If  $A = \begin{bmatrix} \cos^2\theta & \cos\theta\sin\theta \\ \cos\theta\sin\theta & \sin^2\theta \end{bmatrix}$ ,  $B = \begin{bmatrix} \cos^2\phi & \cos\phi\sin\phi \\ \cos\phi\sin\phi & \sin^2\phi \end{bmatrix}$  then show that  $AB$  is a zero matrix, provided  $(\theta - \phi)$  is an odd multiple of  $\frac{\pi}{2}$

20. If  $A = \begin{bmatrix} -1 & 1 & -3 \\ 5 & -3 & 5 \end{bmatrix}$ ,  $B = \begin{bmatrix} 1 & -3 \\ -4 & 3 \\ -1 & 4 \end{bmatrix}$ , compute  $A^2B^2$

21. Find the matrix  $X$  such that

$$\begin{bmatrix} 2 & -1 & -2 \\ 0 & 3 & 4 \\ 10 & 20 & 10 \end{bmatrix} X = \begin{bmatrix} -1 & -8 & -10 \\ 3 & 4 & 0 \\ 10 & 20 & 10 \end{bmatrix}$$

22. Find  $x$ , if

$$[x] \begin{bmatrix} 1 & 0 & 3 \\ -2 & -3 & 1 \end{bmatrix} \begin{bmatrix} x \\ 3 \\ -1 \end{bmatrix} = 0$$

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23. Using properties of determinants, prove that:

$$\begin{vmatrix} a+b+c & -c & -b \\ -c & a+b+c & -a \\ -b & -a & a+b+c \end{vmatrix} = 2(a+b)(b+c)(c+a)$$

24. Using properties of determinants, prove that:

$$\begin{vmatrix} a+b+c & a & a \\ b & b+c+a & b \\ c & c & c+a+b \end{vmatrix} = 2(a+b+c)^3$$

25. Using properties of determinants, prove that:

$$\begin{vmatrix} a-b-c & 2a & a \\ 2b & b-c-a & b \\ 2c & 2c & c-a-b \end{vmatrix} = -(a+b+c)^3$$

26. Using properties of determinants, prove that:

$$\begin{vmatrix} a^2+2a & 2a+1 & a+2 \\ 2a+1 & a+2 & 1 \\ a & 3 & 1 \end{vmatrix} = (a-1)^3$$

27. Using properties of determinants, prove that:

$$\begin{vmatrix} a^2 & a & 1 \\ b^2 & b & 1 \\ c^2 & c & 1 \end{vmatrix} = (a-b)(b-c)(c-a)$$

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28. Find the values of  $p$  and  $q$ , for which

$$f(x) = \begin{cases} \frac{1 - \sin^3 x}{3\cos^2 x}, & \text{if } x < \frac{\pi}{2} \\ p, & \text{if } x = \frac{\pi}{2} \\ \frac{q(1 - \sin x)^2}{(\pi - 2x)^2}, & \text{if } x > \frac{\pi}{2} \end{cases}$$

is continuous at  $x = \frac{\pi}{2}$

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29. Find the value of the constant  $k$  so that the function  $f$ , defined below, is continuous at  $x = 0$ , where

$$f(x) = \begin{cases} \frac{1 - \cos 4x}{8x^2}, & \text{if } x \neq 0 \\ k, & \text{if } x = 0 \end{cases}$$

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**30.** Find the value of  $k$ , for which

$$f(x) = \begin{cases} \frac{\sqrt{1+kx} - \sqrt{1-kx}}{x}, & \text{if } -1 \leq x < 0 \\ \frac{2x+1}{x-1}, & \text{if } 0 \leq x < 1 \end{cases}$$

is continuous at  $x = 0$

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**31.** If

$$y = \tan^{-1} \left( \frac{\sqrt{1+x^2} + \sqrt{1-x^2}}{\sqrt{1+x^2} - \sqrt{1-x^2}} \right), x^2 \leq 1$$

then find  $\frac{dy}{dx}$

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**32.** If

$$f(x) = \sqrt{x^2 + 1}, g(x) = \frac{x+1}{x^2+1}$$

and

$$h(x) = 2x - 3$$

then find  $f'[h(g(x))]$

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**33.** Show that the function

$$f(x) = |x-1| + |x+1|$$

for all  $x \in R$ , is not differentiable at the points  $x = -1$  and  $x = 1$

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**34.** Find whether the following function is differentiable at  $x = 1$  and  $x = 2$  or not.

$$f(x) = \begin{cases} x, & x < 1 \\ 2 - x, & 1 \leq x \leq 2 \\ -2 + 3x - x^2, & x > 2 \end{cases}$$

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**35.** If

$$(x - y) \cdot e^{\frac{x}{x-y}} = a,$$

prove that

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**36.** If

$$(\tan^{-1}x)^y + y^{\cot x} = 1,$$

then find

$$\frac{dy}{dx}$$

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**37.** If

$$y^x = e^{y-x},$$

prove that

$$\frac{dy}{dx} = \frac{(1 + \log y)^2}{\log y}$$

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**CLASS 12, ASSIGNMENT MID-TERM**  
**(2025-26)**

**MORAL SCIENCE**

**Q1. Fill in the blanks:**

1. Every person must \_\_\_\_\_ in some way to attain happiness or success.
2. Success is the result of consistent hard work and \_\_\_\_\_ every single day.
3. \_\_\_\_\_ are dreams with clear destination or target.

**Q2. True or False:**

1. We can choose to be happy and not to be happy.
2. Cassius Clay believed that with unwavering certainty he was destined to be a champion.
3. People won't respect someone who lacks self-trust.

**Q3. Answer the following questions in briefly:**

1. Describe the character of Jerry in the light of the lesson 'The Power of Positive Thinking'.
2. Write a short note on 'Visualization'.
3. What is 'SMART'? Give one example.

**Q4. Answer the following questions in detail:**

1. "Life is full of choices, and every situation presents us with a decision". Explain.
2. How can visualization be effective?
3. How can we develop self-confidence in us? Explain.

**Q5. Visualize and draw a 'Vision Board' of your goal in life.**

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**CLASS XII, ASSIGNMENT MID-TERM**  
**ECONOMICS**  
**(2025-26)**

**Answer the following questions:**

Q1. Read the following statements carefully and choose the correct alternative:

**Statement 1:** On the eve independence, nearly 40% of the working population was engaged in agriculture.

**Statement 2:** Contribution to GDP in agriculture sector was nearly 75%.

Alternatives:

- (a) Both the statements are true.
- (b) Both the statements are false.
- (c) Statement 1 is true and Statement 2 is false.
- (d) Statement 2 is true and Statement 1 is false.

Q2. The Tata Iron and Steel Company was incorporated in the year:

- (a) 1907
- (b) 1947
- (c) 1908
- (d) 1950

Q3. Identify which of the following is not an advantage of Green Revolution.

- (a) India has become self- sufficient in the production of food grains.
- (b) India has built sufficient buffer stock of food grains.
- (c) Increased marketed surplus.
- (d) Increase in the price of food grains.

Q4. The economic system adopted in India is\_\_\_\_\_.

- a. Mixed
- b. Capitalist
- c. Socialist
- d. Both (a) and (c)

Q5. The difference between the National Income and Domestic Income is

- (a) Consumption of Fixed Capital
- (b) Net Indirect Taxes
- (c) Net Factor Income from Abroad
- (d) Both (A) and (B)

Q6. Which of the following leads to depreciation?

- a) Normal wear and tear
- b) Natural calamities
- c) Changes in technology
- d) None of these

Q7. **Assertion(A):** Transfer income is included in the national income.

**Reason(R):** Transfer income is a unilateral concept.

Choose the correct answer out of the following choices.

- (a) Both Assertion (A) and Reason (R) are true and Reason (R) is the correct explanation of Assertion (A).

- (b) Both Assertion (A) and Reason (R) are true and Reason (R) is not the correct explanation of Assertion (A).  
(c) Assertion (A) is true but Reason (R) is false.  
(d) Assertion (A) is false but Reason (R) is true.

Q8. Which sector was given the highest priority in the Second Five-Year Plan (1956-1961)?

- a) Agriculture                      b) Heavy industries                      c) Services                      d) Transport

Q9. M1 includes time deposits of commercial banks. State True or False with reasons.

Q10. Give a quantitative appraisal of India's demographic profile during the colonial period.

Q11. Briefly explain the concept of Net Indirect Tax.

Q12. Classify the following goods into intermediate goods and final goods:

- (i) Milk purchased by a household.
- (ii) Purchase of rice by a grocery shop.
- (iii) Purchase of an air conditioner for use in shop.
- (iv) Cloth used for making a sofa-set by the carpenter.

Q13. 'Import restrictions were imposed in India with the dual objective to save foreign exchange reserves and to be self-sufficient' Justify the given statement with valid arguments.

Q14. Why and how was private sector regulated under the IPR 1956?

Q15. "Circular flow principle is based on the assumption that one's expenditure will become other's income." Explain the given statement.

Q16. Distinguish between revenue expenditure and capital expenditure.

Q17. Explain issue of currency function of Central Bank.

Q18. Do you think outsourcing is good for India? Why are developed countries opposing it?

Q19. Is environmental crisis a recent phenomenon? If so, why?

Q20. How is human development a broader term as compared to human capital?

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**CLASS XII COMMERCE ASSIGNMENT**  
**(2025-26)**

**BUSINESS STUDIES**

Q1. Naman and Govind, after finishing their graduation under the vocational stream, decided to start their own travel agency, which will book Rail Tickets and Air Tickets on a commission basis. They also thought of providing tickets within ten minutes through the use of the internet. They discussed the idea with their professor, Mr. Mehta, who liked the idea and suggested them to first analyse the business environment, which consists of investors, competitors and other forces like social, political etc. that may affect their business directly or indirectly. He further told them about the technological improvements and shifts in consumer preferences that were taking place and hence they should be aware of the environmental trends and changes that may hinder their business performance. He emphasized making plans, keeping in mind the threat posed by the competitors, so that they can deal with the situation effectively. This alignment of business operations with the business environment will result in better performance.

i identify and state the component of the business environment highlighted in the above Para.

ii State any two features of the business environment as discussed by Professor Mehta with Naman and Govind.

iii Also state two points of importance of business environment as stated by Professor Mehta in the above situation.

Q.2 Prachi is working as an academic counsellor for specially abled students at one of the top schools to provide special support and guidance to these students. She clearly states in advance the methods of teaching and how she will tackle the students. She ensures that the goals are clearly stated for each and every teacher so that they act as a guide for deciding what action should be taken and in which direction. Her well-laid plans will serve as a basis for coordinating the activities and efforts of teachers teaching different subjects to these students. It helps the teachers in bringing clarity of thought and action to their work.

Identify and explain the two points of importance of 'Planning' function of management highlighted in the above para.

Q.3 What dimensions of the business environment are highlighted in the following cases?

- (i) The increase in demand for new clothes during the festive season.
- (ii) The obsolescence of typewriters due to computers.
- (iii) The necessity of a stable and dynamic government for business growth.
- (iv) Compliance with the Bureau of Indian Standards Act, 1986, by companies producing hazardous goods.
- (v) The entry of multinational corporations into the Indian market.

(vi) The preference for 5 G phones over 4 G phones. How do these examples illustrate the different dimensions of the business environment?

Q. 4 Dharamveer Kamboj, a former rickshaw puller, returned to his village after an accident. He observed women self-help groups in Rajasthan manually grating gooseberries, an excruciatingly painful exercise. Existing processing machines were not cost-effective for these small-scale owners. This inspired him to think of making affordable, safe, and multipurpose fruit and vegetable processing machines. Despite his limited education, he persevered, overcame overheating problems in prototypes, and eventually developed a unique machine.

- (a) Which dimension of the business environment primarily prompted Dharamveer to identify the need for a new processing machine by observing the SHGs and their existing methods?
- (b) Identify one importance of understanding the business environment highlighted by Dharamveer's response to the situation.

Q.5 At 'Precision Tools Ltd.', Sarah, a production manager, is overloaded with routine tasks of overseeing daily schedules and approving minor requisitions. This leaves her with little time to focus on strategic planning for process improvement. Her subordinate, Tom, is a capable engineer. Sarah decides to assign Tom the responsibility of managing daily schedules and approving requisitions up to a certain value, granting him the necessary power to execute these tasks. Sarah, however, remains ultimately answerable to the Factory Head for the production unit's overall performance.

- (i) Identify and explain the concept being practiced by Sarah.
- (ii) Identify the three essential elements involved in the concept identified in (i) above, as evident in this situation.

Q.6 Anusuya care Enterprise is a manufacturer of Hygiene products. It decided to increase profits by at least 20% in the next quarter. It has many options: 1. To increase the working hours of labour with additional payment. 2. To employ worker from the local community. 3. To sell its products outside the schools and colleges. It opted the (ii) and (iii) options to achieve the target.

- 1. Identify the function of management described in the above para.
- 2. Explain the steps of the process involved in the function of management Identified in (a) quoting the lines from the above para.

Q.7 Suhasini, a home science graduate from a reputed college, has recently done a cookery course. She wished to start her own venture with a goal to provide 'health food' at reasonable prices. She discussed her idea with her teacher (mentor) who encouraged her. After analyzing various options for starting her business venture, they shortlisted the option to sell ready-made and 'ready to make' vegetable shakes and sattv milk shakes. Then, they weighed the pros and cons of both the shortlisted options. a. Name the function of management is discussed above and give any one of its characteristics. b. Also briefly discuss any three limitations of the functionality discussed in the case.

Q.8 “A Manager is of the view that he is not responsible for the quality of work that he has delegated to his subordinate.” Do you agree with his view point? Justify your answer by giving proper arguments.

Q.9 Aman Chadha started 'Bulls Eye' a company for providing cybersecurity solutions to businesses. Its objective is to prevent, detect, and respond to cyberattacks and protect critical data. He was a hardworking software engineer and a cybersecurity expert. His reputation grew rapidly as he was not only a person of integrity but also did his work with utmost honesty and sincerity. The business started growing day by day.

He was delighted when he was offered a big project by the Ministry of Defence. While working on the project, he found that the volume of work made it impractical for him to handle all the work by himself. He decided to expand the team. The company maintained a close liaison with a local engineering college. During a campus placement, Ishan and Vrinda were appointed to work for the new project.

He found the new employees capable, enthusiastic and trustworthy. Aman Chadha was thus, able to focus on objectives and with the help of Ishan and Vrinda, the project was completed on time. Not only this Aman Chadha was also able to extend his area of operations. On the other hand Ishan and Vrinda also got opportunities to develop and exercise initiative.

(i) Identify and briefly explain the concept used by Aman Chadha in the above case which helped him in focusing on objectives.

Q.10 Hindustan Ltd., is manufacturing computers, soaps, and textiles. Which type of organizational structure would suit the requirements of such an organization? State any three advantages of this organization structure.

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**CLASS XII COMMERCE ASSIGNMENT**

**(2025-26)**

**ENGLISH**

Q1. You are Rajan / Rachna, the Secretary of the Debating Society of your school, Bal Vidyalaya, Rajgarh Colony, Delhi. Write a notice in about 50 words informing students about an inter school debate. The motion for the debate is, 'Co-education does more good than harm'. Mention all pertinent details in the notice.

Q2. You are Mr. Ajay Gupta of 7 Park Avenue, Delhi. Draft a reply accepting an invitation to attend a house warming party hosted by your colleague.

Q3. You are Krishna / Krishan from F-9, Mayur Vihar, Delhi. You have come across an advertisement in a national daily for recruitment of Radio Jockey by Radio One, Noida. Apply in response to this advertisement giving your detailed bio-data.

Q4. You are Vipin / Vineeta. You have just visited a glass factory which employs children. You have witnessed the awful condition of the children there and their place of work. You also recount the child labourers engaged in carpet and cracker industry, brick-kilns, road side restaurants and as domestic helps. In spite of strict laws you find it appalling that many people in educated society want the practice of child labourers to continue to fulfil their selfish motives. Write an article in about 150–200 words advocating a total ban on child labour.

**Suggested Value Points**

- Children below the age of 14 engaged in various types of work in homes, hotels, garages and factories.
- Millions of children work as child labourers and are devoid of school education.
- Poverty is one of the main causes, other causes are: Parents illiterate, they are paid less wages, educated people, upper & middle class engage child labourers for their help.
- Laws are not so strict etc., Working conditions in their place of work is pathetic, It results in their poor health.
- Become victims of asthma, high blood pressure, poor eyesight, even becomes blind, Work in dingy cells without proper oxygen
- Fall in bad habits of smoking and drugs.
- Laws should be strictly enforced, Serve punishments by law to the employers, Joint efforts :- public awareness through media.

Q5. A local tour was organised by your school recently. Write a report in 120–150 words based upon your experience, for the school magazine of your school. You are Namit / Namita of Class XI A.

Q6. Answer the following questions in 30-40 words.

- a) What changes did the order from Berlin cause in the school?
- b) Why can't the banglemakers organise themselves into a co-operative?
- c) How did the instructor 'build a swimmer' out of Douglas?
- d) What had the peddler left behind as a Christmas gift for Edla Willmanson? Why?

Q7. Answer the following questions in 30-40 words.

- a) What role does Sam's letter play in the story?
- b) What did the high-ranking British officer wish to do? Was his wish fulfilled?
- c) 'Take care of small things, the big things will take care themselves'. What is the significance of the statement?

Q8. *and realised with pain*

*that she was as old as looked but soon*

*put that thought away and looked out at Young*

*Trees sprinting, the merry children spilling out of their homes,*

*but after the airports. security, check,*

*standing a few yards away.*

- a) What pain is being felt by the poet?
- b) Which thought did she put away?
- c) What do young trees and merry children signify?
- d) Did 'looking out' help the poet?

Q9. *Perhaps the Earth can teach us*

*as when everything seems dead*

*and later proves to be alive.*

*Now I'll count up to twelve*

*and you keep quiet and I will go.*

- a) What should the man learn from Earth?
- b) When does nature seem to come alive?
- c) What feelings does the poet express in this stanza?
- d) How does Earth continue its journey?

Q10. *Yes, in spite of all,*

*Some shape of beauty moves away the pall*

*from our dark spirits. Such the sun, the moon.*

*Trees old and young, sprouting a shady boon*

*For simple sheep; and such are daffodils.*

*With the green world they live in; and clear rills*

*That for themselves a cooling covert make*

*'Gainst' the hot season.*

- a) What does 'all' in line one refer to?
- b) Mention some of the things from nature that move away the pall from our dark spirits.
- c) What do the clear streams do?
- d) What do you mean by 'cooling covert'?

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**Class XII ASSIGNMENT MID- TERM**

**ACCOUNTS (2025-26)**

**Q1.** On 1st April, 2023, the books of a partnership firm showed assets of ₹ 5,00,000 including cash of ₹ 23,000 and bank balance of ₹ 27,000. The partners' Capital Accounts showed a balance of ₹ 3,50,000 and reserves constituted the rest. If the normal rate of return is 10% and the goodwill of the firm is valued at ₹ 1,00,000 at 4 years purchase of super profits, find the average profits of the firm.

**Q2.** The average profit for the last five years of a firm was ₹ 20,000. The normal rate of return in a similar business is 8%. Goodwill of the firm is valued at ₹ 24,000 at three years' purchase of super profit. Calculate the amount of capital employed by the firm.

**Q3.** On 1st April, 2014, a firm had assets of ₹ 1,00,000 excluding stock of ₹ 20,000. Partner's Capital Accounts showed a balance of ₹ 60,000. The current liabilities were ₹ 10,000 and the balance constituted the reserve. If the normal rate of return is 8%, the 'Goodwill' of the firm is valued at ₹ 60,000 at four years of purchase of super profit, find average profit of the firm.

**Q4.** Radha, Simran and Mahi were partners sharing profits and losses in the ratio of 5:3:2 With effect from 1st April, 2019, they mutually agreed to share profits and losses in the ratio of 2:2:1. On the date, there was a workmen's compensation fund of ₹ 90,000 in the books of the firm. It was agreed that:

(1) Goodwill of the firm be valued at ₹ 70,000.

(ii) Claim for workmen's compensation amounted to ₹ 40,000.

(iii) Profit on revaluation of assets and reassessment of liabilities amounted to ₹ 40,000.

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

**Q5.** A, B and C were partners in a firm sharing profits and losses in the ratio of 5:4:1. From 1st April, 2018 they decided to share profits equally. The revaluation of assets and reassessment of liabilities resulted in a loss of ₹ 5,000. The goodwill of the firm on its reconstitution was valued at ₹ 1,20,000. The firm had a balance of ₹ 20,000 in General Reserve. Showing your workings clearly pass necessary Journal entries on the reconstitution of the firm.

**Q6.** X and Y were in partnership sharing profits and losses in the ratio of 2: 1. They admitted Z as a new partner. Z brought ₹ 1,00,000 as her share of goodwill premium, which was entirely credited to X's Capital Account. On the date of admission, goodwill of the firm was valued at ₹ 3,00,000.

**Q7.** Niti and Aditi were partners in a firm sharing profits and losses in the ratio of 2: 3. They admitted John into partnership for 1/4th share in the profits of the firm, which he acquired equally from Niti and Aditi. John brought ₹ 5,00,000 as his capital and ₹ 1,00,000 as premium for goodwill. One-fourth of the goodwill was withdrawn by the old partners. Pass necessary Journal entries for the above transactions in the books of the firm.

**Q8. Q. 9.** Atul and Geeta were partners sharing profits in the ratio 3: 2. Ira was admitted into the firm for 1/4th share of profits. Ira brought ₹ 40,000 as her capital. The capitals of Atul and Geeta after all adjustments relating to goodwill, revaluation of assets and liabilities, etc. are ₹ 60,000 and ₹ 40,000 respectively. It is agreed that capitals should be according to the new profit-sharing ratio. Calculate the amount of actual cash to be paid off or brought in by the old partners. Pass the necessary Journal entry/entries for the same.

Q9. Yug and Veer were partners in a firm sharing profits and losses in the ratio of 3:1. Their Balance Sheet as on 31st March, 2022 was as under:

BALANCE SHEET OF YUG AND VEER as at 31st March, 2022

Liabilities	₹	Assets	₹
Creditors	41,000	Plant and Machinery	60,000
General Reserve	80,000	Building	40,000
Outstanding Expenses	12,000	Investments	60,000
Capital A/cs:		Stock	50,000
Yug 79,000		Debtors 38,000	
Veer <u>48,000</u>	1,27,000	Less: Provision for Doubtful Debts <u>4,000</u>	34,000
		Cash	16,000
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	<u>2,60,000</u>		<u>2,60,000</u>

They decided to admit Yash in the firm on 1st April, 2022 for 1/4 share in profits on the following terms:

- (i) Yash will bring in proportionate capital and ₹4,000 as his share of goodwill premium in cash.
- (ii) Investments were valued at ₹ 68,000.
- (iii) Plant and Machinery was to be depreciated by 10%.

Prepare Revaluation Account and Partners' Capital Accounts.

**Q10.** V and S are partners in a firm sharing profits and losses in the ratio of 5:3. They admitted G as a new partner for 1/5th share of profits. G brought 20,000 as capital and ₹ 4,000 as his share of goodwill premium. Give necessary Journal entries:

- (i) when the amount of goodwill premium was retained in the business, and
- (ii) when the amount of goodwill premium was fully withdrawn.