Dwarka International School

Session 2024-25

Class-XI - Commerce

Full of joy is early Summer,
Growth and warmth and golden light;
Every day is crowned with beauty,
Full of loveliness the night.
Dazzling sunshine brings the roses,
Fills the whole bright world with bloom;
Day and night rejoice together,
Banished now are doubt and gloom.
-Ellwood Roberts

Dear Students and Parents,

As we embark on the summer vacation, I want to remind you of the importance of continued learning and growth during this time away from school.

To ensure that our students remain engaged and academically stimulated, we have assigned summer vacation homework for all classes. This homework is designed to reinforce concepts learned throughout the year and to prepare students for the upcoming academic term.

I urge all students to approach their summer homework with diligence and responsibility. Completing these assignments will not only enhance your academic skills but also help you start the new school year on the right foot.

Parents, your support in encouraging your children to complete their summer homework is invaluable. By working together, we can ensure that our students continue to thrive academically.

GUIDELINES FOR STUDENTS

- Ensure timely submission of holiday homework after the reopening of the school.
- Try to incorporate creativity and innovation.
- Revise all the topics that have been taught by your subject teachers in the new session.
- UT 2 syllabus is provided at the end. Kindly revise.
- UT2 will commence from 22nd July 2024

Wishing everyone a productive and enjoyable summer break!

Warm regards.

DWARKA INTERNATIONAL SCHOOL
HOLIDAY HOMEWORK
CLASS-XI COMMERCE(2024-25)

ENGLISH

Q1. Read any one English newspaper daily and cut out the classified ads (2 each) from it and paste it in your English notebook.

● For sale ● Situation wanted ● Lost and found ● Situation vacant● Matrimonial

Q2. Write a speech in about 120-150 words in your English notebook **on any two** of the following topics:
        a. Importance of AI in education
        b. Importance of Extracurricular Activities
        c. Importance of Integrity of Character
        d. Self-restraint is the key to a happy life
        e. Care for the Elderly is the need of the hour

Q3: Read the chapter," The Summer of White Beautiful Horse" from Snapshots and answer the following questions:

1. Bring out the contrast between the characters of Mourad and Aram.
2. 'This was the part that wouldn't permit me to believe what I saw'. What 'part' does the author hint at?
3. What traits of the Garoghlanian family are highlighted in the story?
4. What conflicting thoughts passed through the narrator's mind on seeing Mourad on a beautiful white horse?
5. "A suspicious man would believe his eyes instead of his heart". In what context was this observation made and by whom?
6. Did the boys return the horse because they were conscience-stricken or because they were afraid?

Q4: **PROJECT WORK- INTERNAL ASSESSMENT -10 marks**
Choose anyone of the given topics.
1. Women empowerment in India: Analysing the changing role of women in society through literature and real-life examples.
2. Impact of social media on youth: Discussing the positive and negative effects of social media on young people's lives.
3. Climate change: Understanding the causes, effects, and possible solutions to the issue of climate change.
 4.Cultural diversity in India: Exploring the rich cultural heritage of India and its importance in promoting unity in diversity.
 Research on the topic and on the basis of the research work done/ interviews conducted, present a detailed Project Report as per the format given. Add pictures and materialistic evidences to make it more creative and presentable.
FORMAT
a) Cover page (with school's name, Logo and session followed by student's name, class/sec., roll no., submitted by- and submitted to-)
b) Index
 c) Certificate of completion
 d) Action Plan
e) Material Evidences (eg. Questionnaire and photograph)
 f) Project Report-Students' reflections and learning
g) Bibliography
Q5. Revise all the syllabus done in the Month of April and May

UNIT TEST-2 SYLLABUS
ENGLISH CORE-301
READING SKILLS
Case Based Passage
LITERATURE

SNAPSHOTS
CH- The Summer of the Beautiful White Horse by William Saroyan
PO-The Tale of Melon City by Vikram Seth
HORNBILL
CH-We're not Afraid to Die............by Alan East
PO-The Laburnum Top (Poem) by Ted Hughes
WRITING SKILLS
Speech Writing
GRAMMAR
Integrated Grammar

BUSINESS STUDIES

A. Project work

FIELD VISIT

The objective of introducing this project among the students is to give a first hand experience to them regarding the different types of business units operating in their surroundings, to observe their features and activities and relate them to the theoretical knowledge given in their text books. The students should select a place of field visit from the following: – (Add more as per local area availability.)

1. Visit to a Handicraft unit.
2. Visit to an Industry.
3. Visit to a Whole sale market (vegetables, fruits, flowers, grains, garments, etc.)
4. Visit to a Departmental store.
5. Visit to a Mall.

Project 1: Visit to a Handicraft Unit

The purpose of visiting a Handicraft unit is to understand nature and scope of its business, stake holders involved and other aspects as outlined below
a) The raw material and the processes used in the business: People /parties/firms from which they obtain their raw material.
b) The market, the buyers, the middlemen, and the areas covered.
c) The countries to which exports are made. d) Mode of payment to workers, suppliers etc.
d) Working conditions.
e) Modernization of the process over a period of time.
f) Facilities, security and training for the staff and workers.
g) Subsidies available/ availed.
h) Any other aspect that the teachers deem fit.

Project II: Visit to an Industry.

The students are required to observe the following:
a) Nature of the business organisation.
b) Determinants for location of business unit.
c) Form of business enterprise: Sole Proprietorship, Partnership, Undivided Hindu Family, Joint Stock Company (a Multinational Company). d) Different stages of production/process
e) Auxiliaries involved in the process.
f) Workers employed, method of wage payment, training programmes and facilities available.
g) Social responsibilities discharged towards workers, investors, society, environment and government.

h) Levels of management.
i) Code of conduct for employers and employees.
j) Capital structure employed- borrowed v/s owned.
k) Quality control, recycling of defective goods.
l) Subsidies available/availed.
m) Safety Measures employed.
n) Working conditions for labour in observation of Labour Laws.
o) Storage of raw material and finished goods.
p) Transport management for employees, raw material and finished goods.
q) Functioning of various departments and coordination among them (Production, Human
Resource, Finance and Marketing)
r) Waste Management.
s) Any other observation.

Project III: Visit to a whole sale market: vegetables/fruits/flowers/grains/garments etc.

The students are required to observe the following:
a) Sources of merchandise.
b) Local market practices.
c) Any linked up businesses like transporters, packagers, money lenders, agents, etc.
d) Nature of the goods dealt in.
e) Types of buyers and sellers.
f) Mode of the goods dispersed, minimum quantity sold, types of packaging employed.
g) Factors determining the price fluctuations.
h) Seasonal factors (if any) affecting the business.
i) Weekly/ monthly non-working days.
j) Strikes, if any- causes thereof.
k) Mode of payments.
l) Wastage and disposal of dead stock.
m) Nature of price fluctuations, reason thereof.
n) Warehousing facilities available\availed.

Project IV: Visit to a Departmental store

The students are required to observe the following:
a) Different departments and their lay out.
b) Nature of products offered for sale.
c) Display of fresh arrivals.
d) Promotional campaigns.
e) Spaces and advertisements.
f) Assistance by Sales Personnel.
g) Billing counter at store – Cash, Credit Card/ Debit Card, swipe facility. Added attractions
and facilities at the counter.
h) Additional facilities offered to customers
i) Any other relevant aspect

Project V: Visit to a Mall.

The students are required to observe the following:
a) Number of floors, shops occupied and unoccupied.
b) Nature of shops, their ownership status
c) Nature of goods dealt in: local brands, international brands,
d) Service business shops-Spas, gym, saloons etc.
e) Rented spaces, owned spaces,
f) Different types of promotional schemes.
g) Most visited shops.
h) Special attractions of the Mall-Food court, Gaming zone or Cinema etc.
i) Innovative facilities.
j) Parking facilities. Teachers may add more to the list.

Guidelines:

1. The project should be done on A4 SIZE sheet.
2. Project file should be prepared individually in legible handwriting.
3. Students should refrain from outsourcing their projects.
4. Students should prepare the project on the topics allotted. It is as follows:

ROLL NO.	TOPIC
1-7	Visit to a Handicraft Unit
8-14	Visit to an Industry
15-21	Visit to a whole sale market: vegetables/fruits/flowers/grains/garments etc
22-28	Visit to a Departmental store
29-35	Visit to a Mall

5. Select a suitable day free from rush/crowd with lean business hours.
6. Students may carry their cameras (at their own risk) with prior permission for collecting evidence of their observations.
7. Maximum pages-40 , Minimum Pages-30

B. Read chapter number 1, 2 and 3 thoroughly and prepare 10 MCQs from each (to be done in the notebook)

NOTE: UNIT TEST -2 (SYLLABUS)

Unit3: Public, Private and Global Enterprises
Unit4: Business Services

ECONOMICS

A. Prepare a project file.

General Instructions:

1. The project should be simple, brief and easy.

2. It should be handwritten. The cover page should be neat and simple in presentation. No glitters etc. should be used.

3. More credit will be given to original drawings, illustrations, mind maps and articles from magazines and newspapers.

4. It is mandatory to have case studies / questionnaires in the project but if the topic demands, it may be included.

5. The PROJECT will be evaluated for 20 marks during the FIRST TERMINAL EXAMINATION, 2024 and the marking will be done as per the CBSE guidelines given below.

6. The project carries 20 marks and the evaluation pattern will be as under, as per CBSE

S.No.	Heading	Marks Allotted
1	Relevance of the topic	3
2	. Knowledge Content / Research work: 6 marks	6
3	. Presentation Technique: 3 marks	3
4	Viva-voce	8
	Total	20

The project should contain:

- Cover Page
- Acknowledgement and certificate
- Index
- Abstract
- Content
- Conclusion
- Bibliography

(Use only A4 size sheets of light pastel colors. No floral sheets to be used.)

COVER PAGE

PROJECT REPORT ON -------------------------------- (TOPIC) Submitted in the partial fulfillment of the project work of Class XI Economics Session: 2024 – 25By - -- Under the supervision of ------------ ----------------------- (PGT Economics} ---------------------------School -------------- -- ---------

ACKNOWLEDGEMENT

I would like to specially thank Ms.---------------------------Principal of----------------- --- for her support and encouragement in every endeavor of ours. I would also like to express my gratitude towards my teacher ------------------------- for her extended guidance and support throughout the project work. Last but not the least I would like to thank my parents for their love and support. ------------------------------------- --

CERTIFICATE

This is to certify that the project report of Economics titled---------------------- Submitted by ---of class ---------------------------- --- This project is to be considered as a part of practical exam of First Terminal Examination conducted by the School. It is a bonfide record of project work carried out under our guidance and supervision at -------------------------------------School. The project has been evaluated on -------------------------------

Head of the institution's Name & Signature -- ------------

Examiner's Name & Signature --- ----------------

Note: Do the Project work as assigned below:

ROLL NO.	PROJECTS
1-15	- Opportunity cost - Production possibility curve - Different Market Structures and their comparison - Monopoly - Oligopoly – Reliance Jio as a case study. - Monopolistic competition - Demonetization – Its aftereffects - Economics behind IPL - Digitization - Goods and Service Tax
16-35	- Currency war between US and China - NITI Aayog - Comparison of GDP growth rate/ composition – small and large states (Case study of selected states) - Skill India Mission - Atmanirbhar Bharat - Agriculture in India (Punjab state as case study) - Cooperatives in India (Amul, cooptex, India coffee house or any other) - Crypto currency - Make in India - Education Sector in India - Health sector in India

B. Read chapter number 1 & 2 of Microeconomics and Statistics thoroughly and prepare 10 MCQs. from each (to be done in the notebook)

NOTE: UNIT TEST -2 (SYLLABUS)

   Microeconomics – Unit-2 (Utility Analysis)

   Statistics for Economics – Unit-2 Collection, Organisation & Presentation of Data

PHYSICAL EDUCATION

A.PROJECT WORK

Suggest topics

➢ Test for CWSN (any 4 items out of 27 items. One item from each component: Aerobic Function, Body Composition, Muscular strength & Endurance, Range of Motion or Flexibility)

➢ CWSN (Children With Special Needs – Divyang): Bocce/Boccia , Sitting Volleyball, Wheel Chair Basketball, Unified Badminton, Unified Basketball, Unified Football, Blind Cricket, Goal ball, Floor ball, Wheel Chair Races and Throws, or any other Sport/Game of choice

➢ Children with Special Needs can also opt any one Sport/Game from the list as alternative to Yogic Practices. However, the Sport/Game must be different from Test - 'Proficiency in Games and Sports'

*Record Project File shall include:

➢1: Fitness tests administration. (SAI Khelo India Fitness Test)

➢ 2: Procedure for Asanas, Benefits & Contraindication for any one Asanas for each lifestyle disease.

➢ 3: Anyone one IOA recognized Sport/Game of choice. Labelled diagram of Field & Equipment. Also, mention its Rules, Terminologies & Skills.

 Including games:Basketball,Handball,Hockey,Cricket, Kabaddi, Kho-Kho,Volleyball

Guidelines:

1.   The project should be done on A4 SIZE sheet.
2.   Hard copy of the Project file should be prepare individually in legible handwriting.
3.   Project should not be less than 30 pages
4.   Students should prepare the project on the topics allotted. It is as follows:

B. Make proper notes of the chapter 2 and 3

C. Revise all the chapter completed till may

D. UT-2 SYLLABUS

   Chapter-3 & 4

MATHEMATICS

Topic: Art integration with Mathematics

Art and mathematics closely related in terms of reasoning skills and pattern recognition. Artists and Mathematicians, both use geometry in their work, including shapes, symmetry, proportions and measurements.

Keeping all this in mind students will do one of the following project according to their choices:

1. **Using Golden Ratio(1:1.618) create designs of different objects**
 (Ref ; https://99designs.com/blog/tips/the-golden-ratio/)

2. **Mandala Art**
(Image for ref : https://www.art-is-fun.com/how-to-draw-a-mandala)

3. **Draw a portrait using Mathematical formulas.**
(Image for ref : https://drive.google.com/file/d/1Hvtd9jDzFHfw6Miv61jB0Ta_5QGHjoVC/view)

4. **Make a project on either Chapter Sets or Relations and Functions**

   Please note the following Specifications for the above projects:
   (i)   Page 1 should have your name ,class, section and the PROJECT NAME
   (ii)   Page 2 should have Certificate where you recognise the people and thank them for the help they have given you in putting this project together.
   (iii)   Page 3 will be the contents page
   (iv)   Page 4 should have objective
   (v)   Page 5 to 9 will cover the project itself
   (vi)   Please make a proper front and back cover for your project.
   (vii)   Submit the project in file

   CHAPTER – SETS, RELATIONS AND FUNCTIONS,COMPLEX NUMBERS& LINEAR INEQUALITIES

NOTE: <u>Do the worksheet in your school register. Work should be done neatly.</u>

Q1. Write a set in a roster form: C = { x: x = 5y - 1 , y ∈ N , y >3}

Q2. Express the set {(x, y) : x + 2y = 11, x , y ∈ N} as the set of ordered pairs.

Q3. Find the value of $2i^2 + 6i^3 + 3i^{16} - 6i^{19}$.

Q4. Let P = {5,6} , find P x P x P.

Q5. Write all the subsets of a set { 3,{2},1}

Q6. Solve the following inequations:

$\frac{2x+3}{4}$ - 4 $< \frac{x-4}{3}$ + 2

Q7. The smallest set a such that A ∩ {1,2} = {1,2,3,5,9} is

  a) {3,5,9}   b) { 2,3,5}   c) { 1,2,5,9)   d) None of these

Q8. Let A and B be subsets of a set , then A- B is equal to

  a) $A \cap B$ b) $A' \cap B$ c) $A \cap B'$ d) $A' \cap B'$

Q9. The value of $1 + i^{22} + i^{220} + i^{400}$ is

  a) 1   b) $-i$ c) -1   d) 0

Q10. In a city 20 % of the population travels by car, 50% travels by bus and 10 % travels by both car and bus, then

    persons travelling by car or bus is

  a) 70%   b) 80 %   c) 60 %   d) 40 %

Q11. The domain of $f(x) = \sqrt{(x-1)(3-x)}$ is

  a) $1 \le x \le 3$ b) $1 < x < 3$ c) $(-\infty, 1) \cup (3, \infty)$ d) $x \ge 1$

Q12. Let A = {1,2,3,4,5,6} , B = { 1,3} , C = { 2,4,6} , D= { 7,8} which of these sets can be replaced by X , if X and B are disjoint sets.

  a) A   b) B , C   c) C,D   d) B,D

Q13. The modulus of $\frac{(5+i)(3+2i)}{(-3-2i)}$ is

  a) 26   b) $\sqrt{26}$ c) $\frac{\sqrt{85}}{3}$ d) $\frac{85}{3}$

Q14. The solution set of the inequation $3x - 4 < 0$, when x is a real number is

  a) $x > \frac{4}{3}$ b) $x > \frac{3}{4}$ c) $x < \frac{4}{3}$ d) $x < \frac{-4}{3}$

Q15. The complex number 3 - 2i lies in

  a) I quadrant   b) II quadrant   c) III quadrant   d) IV quadrant

Q16. If $\sqrt{a+ib} = x + iy$, then possible value of $\sqrt{a-ib}$ is

  a) $x^2 + y^2$ b) $\sqrt{x^2 + y^2}$ c) $\sqrt{x^2 - y^2}$ d) $x - iy$

Q17. Find the domain and range of the following function:

    $f(x) = \sqrt{25 - x^2}$

Q18. In a survey of 5000 persons, it was found that 2800 read Indian express , 2300 read times of India and 400 read both . How many read neither Indian express no times of India?

Q19. Find the conjugate of following complex number :

$$\frac{(3 - 5i)(1 - i)}{(2 + i)(1 - 2i)}$$

Q20. If α and β are different complex numbers with $|\beta| = 1$, then find the value of $\left|\frac{\beta - \alpha}{1 - \overline{\alpha}\beta}\right|$.

Q21. Express the following in A + iB form

$\frac{(a+ib)^2}{a-ib} - \frac{(a-ib)^2}{a+ib}$, a ,b $\in R$

Q22. Find the modulus of , $\frac{1+\cos\theta+i\sin\theta}{1+\cos\theta-i\sin\theta}$

Q23. Find the real values of x and y if
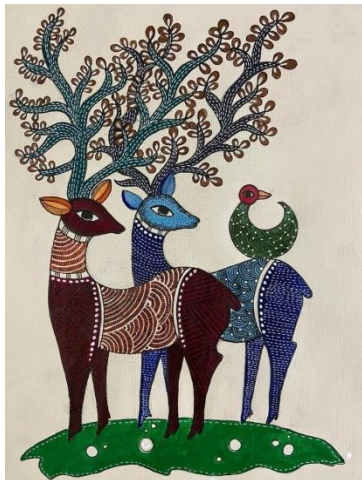
$\frac{(1+i)x-2i}{3+i} - \frac{(2-3i)y+i}{3-i} = i$

Q24. If R is a relation on N the set of natural numbers , defined by , R = { (x,y) : x + 2y =9} .Express

relation R in roster form . Find R^{-1} and range of R^{-1} .

NOTE: 1) Make a working Model on any topic of Mathematics.

     2) UT-2 Syllabus – Chapter 2,3,5

<u>**PAINTING**</u>

    Folk art on canvas.

INFORMATICS PRACTICES

Note : Do the following questions in a homework copy

CHAPTER 1 : INTRODUCTION TO COMPUTER SYSTEM

1. What is a computer system?

2. Name the basic components of the Computer System.

3. Draw the basic block diagram of a Computer System.

4. What do you understand by given terms and give suitable examples

a. Input unit b. output unit

5. Why do you need the computer memory? Give the units to measure it.

6. What are the types of memory?

7. What is the purpose of cache memory?

8. Differentiate between RAM and ROM primary memories/main memory.

9. What is a software?

10. What is system software? Name the examples of system software.

11. Define the terms: OS (Operating System), System utilities, Device Drivers

12. What is application software? Name the purpose of it.

13. Explain the terms:

i) Data Storage ii) Data Retrieval

14. General purpose software and Customized /tailored software, how do they differ?

15. Differentiate between proprietary software, Free, OSS (Open Source Software)

16. Which type of memory needed to do

a) To store data permanently

b) To execute the program faster

c) To store the instructions which cannot be over written.

17. Name the browser to access the internet.

18. Photoshop, GIMP, Mozilla web browser, iTunes fall in the category of general-purpose

software. State True or False

CHAPTER 2 : BASICS OF PYTHON

1. What is python? Write the features of python programming language.

2. What is an IDLE?

3. What is an interactive mode?

4. Differentiate interactive mode and script mode?

5. What is variable? State the basic rules to declare variables in python.

6. Which type of data is accepted by input ( ) function?

7. What is an expression? Give its types with an example.

8. What is an operator? List its types with an example

9. What is Datatype in python? List all the data types supported by python.

10. What will be the output of the following code?

 a=3-4+10

 b=5*6

 c=7.0/8.0

 print("These are the values :",a, b, c)

11. a) Difference between :

 • int ( ) and float( )

 • "hello" and " 'hello' "

 • input( ) and print( )

 • print("2"+"3") and print(2+3)

12. Differentiate between

 / and %

 // and /

 *and **

Try with an appropriate example

13. Guess the output for following

>>>"hello"

>>>print("hello")

>>>print('hello')

>>>print("""hello""")

14. Guess the output

i) 10+20*2+4/2

ii) (3+4) *2

iii) 12 + (6-2) ** 3 // 6 – 2 * 1

iv) 2 + 4 –6 * 3 // 2 ** 3

15. Guess the output

print(34+10)

print("34+10")

16. What is the expected output? Why?

i) A=10

 B=20

 C+ = A+B

 print("sum is ",C)

ii) a=5

 b=10

 a+=a+b

b*=a+b

print(a,b)

17. Give the output (Boolean values True or False)

 x=32, y=7, z=1

i) x >yand z <10

ii) x <yor y>=6

iii) not z

iv) z = = x

v) y ! =z

Topic: Python fundamentals & Data handling

1.   What is the difference between a keyword and an identifier?

2.   Explain the different types of literals with examples.

3.   What is the difference between the following statements?

        i)   Number = input("Enter a Number ? ")

        ii)   Number = int (input ("Enter a Number? ")

4.	What will be the output of following code?

	x, y = 25, 50

	x, y = y, x+2

	print(x, y)

5.	Predict the output of following code:

	x, y = 10, 15
	x, y, x= x+1, y+3, x+10
	print(x, y)

6.	Guess the out put

	a)15.0%2	b)6%3	c) 21%4	d)17% 4	e)3.0%6	f) 11%2

7.	Guess the output

	a)15.0/2	b) 6/3	c)21/4	d) 17/4	e)3/6	f)11/2

8.	Guess the output

	a) 15.0//2	b)6//3	c)21//4	d)17//4	e)3//6	f)11//2

9.	Hierarchy of operators:

	If the values are X=True , Y=True , Z=False

	a)X or Y and (not Z)

	b) X and Z or Y

	c) Z or X and not X

10.	If the value of A=0, B=10, C=2, D=4

	a) P=A+B-C*2+D/2

	b) M= A+B+D*4+C**3

	c) M=(A+B)+(D*4)+(C**3)

11.   Write a Python program to input mark in 5 subjects and outputs average marks.

12.   Write a Python program to input a number n and print n2, n3 n4.

13.   Write a Python program to compute simple interest and compound interest.

14.   Write a Python program to find area of a triangle.

15.   Write a Python program to input the height in centimeters and then converts it into feet and inches.

        (1 foot = 12 inches,   1 inch = 2.54 cm)

16.   Write a Python program to input radius of a circle and print its area.

17.   Write a Python program to input the salary of an employee and find the bonus.

    (Bonus = 30 % of salary)

18.   Write a Python program that reads a number of seconds and print it in form : mins and seconds.

UT 2 Syllabus

1. Computer System
2. Python Fundamentals
3. Data Handling

ACOUNTANCY (055)

Very Short Answer Questions (1Mark)

1   Define Accounting.

2   Define Accounting according to the American Institute of Certified Public Accountants.

3   What is meant by Book-Keeping?

4   What is meant by Accounting Cycle?

5   Explain the following terms:

a. Entity   b. Expenditure

c. Voucher   d. Expenses

e. Business Transaction   f. Incomes

g. Capital   h. Revenue

i. Stock   j. Income

k. Creditors   l. Drawings

List the steps of accounting process based on them and attributes of accounting.

6   What is meant by Double Entry System of Book-Keeping?

7   Define Single Entry system of Book-Keeping.

8   What is meant by Window Dressing?

9   Define Merchandise.

Short and Long Answer Questions (3marks,4marks,6marks)

9   Distinguish between Book-Keeping and Accounting.

10   State and explain the branches of accounting.

11   Explain the internal and external users of Accounting Information?

12   Explain the Objectives of Accounting.

13   What are the advantages of Accounting?

14   Explain all the limitations of Accounting.

15   List and explain the qualitative characteristics of Accounting information.

16   Give short notes on:-

(a)Cost Accounting (b)Management Accounting

(c)ForensicAccounting (d)FinancialAccounting

17   WhatareAssetsandhowaretheyclassified?

18   ExplaintheattributesofAccounting.

19   Discussthefunctionsofaccounting.

20   WhataretheadvantagesoftheDoubleEntrySystem

21   PrepareAccountingEquationfromthe following:

Angelstarted businesswith cash ₹7500; Stock₹3000; Machinery₹5000 andFurniture₹2500.

1/3rdoftheabovegoodssoldataprofitof10%oncostandhalfofthepaymentisreceivedincash.

Depreciation on Machinery provided at 10%.

Cashwithdrawnforpersonaluse ₹1000.

Interestondrawingcharged@5%.

GoodssoldtoJacobfor₹500andreceivedaBillReceivableforthesameamountforthree Months.

Received₹500fromJacobagainsttheBillReceivableonits maturity.

21   Mr.Prakashstartedabusinesswithacashinvestmentof₹42,00,000.Thefollowingbusiness transactions have been recorded:

Paidthreemonthsadvancerentforofficeaccommodation ₹5100.

BoughtMotorVehicleforOfficialuse₹24,00,000.

Purchasedfurnitureandfittings ₹8000.

Bought LaptopfromCyberVisions ₹50,000.

Soldfurnitureat costto Vinayfor ₹42,000.

Vinaypaid ₹30000 inCash and acceptedabill at threemonths forthe balance.

Paidtelephonebill ₹5000 andelectricitybill of₹9000.

Vinaypaid theamountof thebill due onmaturity.

Collected₹7000asRentandRent receivedinadvance₹5000.

Purchasedgoodsfor ₹10,000atatradediscountof 10%.

UT 2 SYLLABUS-Recording of Business Transactions

• Voucher and Transactions: Source documents and Vouchers, Preparation of Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit.

• Recording of Transactions: Books of Original Entry- Journal