

LT. COL. MEHAR LITTLE ANGELS SR. SEC. SCHOOL
HOLIDAY HOMEWORK
CLASS XII (2025-26)

ENGLISH

Q1. PROJECT WORK

Make a project on any ONE of the two topics:

TOPIC: The Last Lesson –Freedom of speech and expression

Cover the following aspects:

1. Linguistic Chauvinism
2. Importance of Language
3. Globalization of Language
4. Franco-Prussian war
5. Historical References of events wherein linguistic identity was threatened.

OR

TOPIC: Lost Spring – life in a slum

Cover the following aspects:

1. Research and case study of a Slum
2. Life of people in a slum.
3. Education
4. Health and Infrastructure
5. Government Initiatives
6. Role of youth in the upliftment of the weaker sections of the society
7. Comparative study of slums
8. Slums of yesterday turned to cities of today

Q2. INTERVIEW BASED RESEARCH PROJECT WORK

TOPIC: The effects of Education on the life of different aged people

Follow the given guidelines:

1. Conduct interviews of different people (children, teenagers, adults, parents and grandparents)
2. Prepare a questionnaire. You may include the following questions-
 - Name
 - Age
 - Gender
 - Educational qualification
 - What do you mean by education?
 - What changes you feel are there in society or in your life due to education?
 - Does education affect the understanding \& compromising level of an individual?
 - What changes do you expect in society/country?
 - What should be the compulsory level of education?

- Are we more educated than the people at the time of 'Gurukuls'?
- (add more questions accordingly)
- 3. Separate pages to be made for each interview.
- 4. Compile all the interviews and write a Report presenting the whole view in 600 - 800 words

The Project-Portfolio must include the following:

- Cover page, with title of project, school details/details of students.
- Statement of purpose/objectives/goals
- Certificate of completion under the guidance of the teacher.
- Action plan for the completion of assigned tasks.
- Materials such as questionnaire for interview, survey-reports and other material evidence of learning progress and academic accomplishment.
- The 600-800 words Report.
- Photographs that capture the positive learning experiences.
- List of resources/bibliography.
- Viva will also be taken on the research based project.
- This project and viva comprises of 10 marks for the Internal assessment.

Instructions to be followed:

- All the work should be done on A4 sheets.
- Both the projects are COMPULSORY for everyone.

BIOLOGY

- 1- Prepare Investigatory Project file as per latest CBSE norms.
- 2- Complete class Register and practice the diagrams of taught chapters.
- 3- Complete Practical file.
- 4- Revise Ch. 1 (Sexual Rep. in flowering plants & Ch. 2 – Human reproduction for Oral test.)

COMPUTER SCIENCE

- 1- Prepare Practical file and Project file as per latest CBSE norms.
- 2- Complete class Register and practice the programs of taught chapters.
- 3- Complete the following questions in CS register.
 1. Write a program to input any number and to print all the factors of that number.
 2. Write a program to input, any number and to check whether given number is Armstrong or not.
(Armstrong 1,153,etc. $1^3 = 1$, $1^3 + 5^3 + 3^3 = 153$)

3. Write a program to find all the prime numbers up to a given number
4. Write a program to find the sum of all digits of the given number.
5. Write a program to find the reverse of a number.
6. Write a program to print the pyramid.

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1
2 2
3 3 3
4 4 4 4
5 5 5 5 5

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7. Write a program to input username and password and to check whether the given username and password are correct or not.
8. Which string method is used to implement the following:
 - To count the number of characters in the string.
 - To change the first character of the string in capital letter.
 - To check whether given character is letter or a number.
 - To change lowercase to uppercase letter.
 - Change one character into another character.
9. Write a program to input any string and to find the number of words in the string.
10. Write a program to implement the scope of variable and all type of parameters of function

CHEMISTRY

YOU GET WHAT YOU WORK FOR, NOT WHAT YOU WISH FOR

1. Practice following questions from Textbook for class XII Chemistry part 1 Book (NCERT):
(Do in classwork notebook)

CHAPTER NO. 1: SOLUTION

Intext Questions – 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10, 1.11, 1.12

Exercises - 1.2, 1.6, 1.7, 1.9, 1.10, 1.11, 1.12, 1.13, 1.14, 1.20, 1.21, 1.22, 1.23, 1.24, 1.25, 1.25, 1.27, 1.28, 1.29, 1.30, 1.31, 1.32, 1.33, 1.34, 1.35, 1.36, 1.37, 1.38, 1.39, 1.40, 1.41.

2. Complete the practical work (Experiment no. 1-19) in chemistry practical notebook from the pdf file.

PHYSICS

Complete practical file work and Auxillary copy for following 4 practicals.

Exp.1: To determine resistivity of two / three wires by plotting a graph between potential difference versus current.

Exp.2: To find the resistance of a given wire / standard resistor using metre bridge

Exp.3: To determine the resistance of a galvanometer by half-deflection method and to find its figure of merit.

Exp.4: To convert the given galvanometer (of known resistance and figure of merit) into a voltmeter of desired range and to verify the same.

2.Complete Activity file with following 3 activities.

I)To measure resistance, voltage (AC/DC), current (AC) and check continuity of a given circuit using multimeter.

II)To assemble a household circuit comprising three bulbs, three (on/off) switches, a fuse and a power source.

III)To assemble the components of a given electrical circuit.

3.Complete classwork copy.

4.Do all the numericals done in class in HW copy separately

MATHEMATICS

Chapter-01 (Relations and Functions)

Chapter-02 (Inverse Trigonometric Functions)

Q1.Show that the relation R on the Z of all integers, given by $R=\{(a,b):2 \text{ divides } (a-b)\}$ is an equivalence relation.

Q2. Check whether the relation R in R defined by $R=\{(a,b):a \leq b^3\}$ is reflexive, symmetric or Transitive.

Q3. Show that $f: \mathbb{N} \rightarrow \mathbb{N}$ defined by $f(n) = \begin{cases} \frac{n+1}{2}, & \text{if } n \text{ is odd} \\ \frac{n}{2}, & \text{if } n \text{ is even} \end{cases}$ is many-one onto function.

Q4. Find the principal values of $2 \sin^{-1}(-\frac{1}{2}) + \cos^{-1}(-\frac{1}{2})$.

Q5. Evaluate

$$\sin^{-1}(\sin 3\pi/4) + \cos^{-1}(\cos 3\pi/4) + \tan^{-1} 1$$

Q6. Prove that

$$\sin^{-1}(5/13) + \cos^{-1}(3/5) = \sin^{-1}(63/65).$$

Q7. Draw the graph of

$$\sin^{-1} x, \cos^{-1} x, \tan^{-1} x$$

NOTE: Do three activities 1,2,3, from maths lab manual .

HOME SCIENCE

1. Complete assignment 1 to 9
2. Complete H.Sc practical file

PHYSICAL EDUCATION

PROJECT WORK

Prepare project file as per the latest cbse norms.

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

Practical-2: Procedure for Asanas, Benefits & Contraindication for any two Asanas for each lifestyle disease.

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

ECONOMICS

Complete the following questions in Economics register.

1. What is a government budget? List the objectives of government budget?

2. Can there be a fiscal deficit in a government budget without a revenue deficit?
3. Government raises its expenditure on producing public goods. Which economic value does it reflect?
4. Tax rates on higher income groups have been increased. Which economic value does it reflect?
5. Identify the following as revenue expenditure and capital expenditure. Give reasons.
 - a. Repayment of loans
 - b. Expenditure on collection of taxes
 - c. Subsidies
 - d. Expenditure on building a bridge
6. How can a government budget help in reducing inequalities of income?
7. Explain objective of stability of prices of government budget?
8. Name two sources each of non-tax revenue receipts and capital receipts?
9. Distinguish between: -
 - a. Revenue deficit and fiscal deficit
10. Define:-
 - a. Revenue deficit
 - b. Fiscal deficit
 - c. Primary deficit
11. Elaborate economic growth as objective of government budget.
12. Reduction in income inequalities raises welfare of the people. How can government help through government budget, in this regard? Explain.
13. Write the difference between revenue receipts and capital receipts?
14. Explain how the government can use the budgetary policy in reducing inequalities in incomes.
15. List the following items as revenue and capital expenditure give reason for the same:-
 - a. Subsidies
 - b. Repayment of loans
 - c. Amount borrowed from UK repaid
 - d. Grants given to state government
 - e. Expenditure on building a bridge
16. From the following data about a government budget, find out
 - a. Revenue deficit
 - b. Fiscal deficit
 - c. Primary deficit

Particulars	Rs. (Arab)
Capital receipts net of borrowings	95
Revenue expenditure	100
Interest payments	10

Revenue receipts	80
Capital expenditure	110

17. From the following data about a government budget, find

- Revenue deficit
- Fiscal deficit
- Primary deficit

Particulars	Rs. (Arab)
Tax revenue	47
Capital receipts	34
Non-tax revenue	10
Borrowings	32
Revenue Expenditure	80
Interest payments	20

BUSINESS STUDIES

Ch:1 Nature and significant of management

Ch:2 Principles of Management

Ch:3 Business Environment

Ch:12 Consumer protection

Do all the MCQ and Case studies from Subhash Dey book

Practical file:

- 1)Principles of Management
- 2) Business Environment
- 3) Marketing
- 4) women empowerment
- 5) Stock exchange

INFORMATICS PRACTICES

- 1- Prepare Practical file and Project file as per latest CBSE norms.
- 2- Complete class Register and practice the programs of taught chapters.

3- Revise and practice the following SQL queries worksheet of Unit-II Database query using SQL.

(MySQL Functions)

Practice Worksheet

Q1.functions operates on a single value to return a single value.

- | | |
|------------------|---------------|
| (a) Multiple row | (b) Aggregate |
| (c) Single | (d) Summation |

Q2. Which is not a single row function?

- | | |
|---------------------------|-------------------------|
| (a) Numeric functions | (b) String functions |
| (c) Date & time functions | (d) Aggregate functions |

Q3. Which SELECT statement will result 'ello world' from the string 'Hello World'?

- (a) SELECT INITCAP (TRIM ('Hello World',1,1);
- (b) SELECT LOWER (SUBSTR ('Hello World',1,1);
- (c) SELECT LOWER (SUBSTR ('Hello World',2,1);
- (d) SELECT LOWER (TRIM ('H' FROM 'Hello World'));

Q4. SELECT CONCAT(CONCAT(ENAME, " IS A"),JOB) FROM EMP WHERE EMPNO = 7369; will display the output.

Q5. SELECT LOWER(CONCAT(ENAME, JOB) FROM EMP WHERE EMPNO = 7934; will give the output. Q6. SELECT UPPER(LOWER("FORD")) will display the output.

Q7. SELECT SUBSTRING('Quadratically',5); will display the output.

Q8. SELECT SUBSTRING('foobarbar' FROM 4); will display the output.

Q9. SELECT SUBSTRING('Sakila', -3); will display the output

Q10. SELECT SUBSTRING('Sakilakumari', -5, 3); will display the output

Q11. SELECT SUBSTRING('Sakilakumari' FROM -4 FOR 2); will display the output

Q12. SELECT INSTR('foobarbar', 'bar'); will display the output.

Q13. SELECT TRIM(LEADING 'x' FROM 'xxxbarxxx'); will display the output.

Q14. SELECT LENGTH(SUBSTRING('foobarbar' FROM 4)); will display the output.

Q15. SELECT LEFT('foobarbar', -5); will display the output.

Q16. Function removes trailing & Function removes leading spaces.

- | | |
|------------------|------------------|
| (a) LTRIM, RTRIM | (b) RTRIM, LTRIM |
| (c) LTRIM, TRIM | (d) RTRIM, TRIM |

Q17. Write a query to remove leading and trailing x characters from string „xxxbarxxx“.

- (a) Select TRIM(BOTH „x“ FROM „xxxbarxxx“);
- (b) SELECT LTRIM(RTRIM(„xxxbarxxx“, „x“));
- (c) Select TRIM(LEADING „x“ FROM „xxxbarxxx“);

(d) Select TRIM(TRAILING „x“ FROM „xxxbarxxx“);

Q18. Which function returns the position of the first occurrence of substring substr in string str.

Q19. Which function is a synonym of SUBSTR()?

Q20. Which function returns the specified rightmost number of characters?

Q21. Give the output of following statement using EMP table. The structure of EMP table is described below and answer:

EMPNO	ENAME	JOB	MGR	HIREDATE	SAL	COMM	DEPTNO
7369	SMITH	CLERK	7902	1980-12-17	800.00	NULL	20
7499	ALLEN	SALESMAN	7698	1981-02-20	1600.00	300.00	30
7521	WARD	SALESMAN	7698	1981-02-22	1250.00	500.00	30
7566	JONES	MANAGER	7839	1981-04-02	2975.00	NULL	20
7654	MARTIN	SALESMAN	7698	1981-09-28	1250.00	1400.00	30
7698	BLAKE	MANAGER	7839	1981-05-01	2850.00	NULL	30
7782	CLARK	MANAGER	7839	1981-06-09	2450.00	NULL	10
7788	SCOTT	ANALYST	7566	1982-12-09	3000.00	NULL	20
7839	KING	PRESIDENT	NULL	1981-11-17	5000.00	NULL	10
7844	TURNER	SALESMAN	7698	1981-09-08	1500.00	0.00	30
7876	ADAMS	CLERK	7788	1983-01-12	1100.00	NULL	20
7900	JAMES	CLERK	7698	1981-12-03	950.00	NULL	30
7902	FORD	ANALYST	7566	1981-12-03	3000.00	NULL	20
7934	MILLER	CLERK	7782	1982-01-	1300.00	NULL	10

i) SELECT MOD(SAL,COMM) FROM EMP WHERE EMPNO =7499;will display the output.

- (a) 1 (b) 100 (c) 200 (d) 0

li)SELECT POWER(COMM,2) FROM EMP WHERE EMPNO =7499;will display the output.

- (a) 300 (b) 900 (c) 60000 (d) 90000

iii) SELECT ROUND(SAL,-2) FROM EMP WHERE EMPNO = 7521;will display the output.

- (a) 1250 (b) 1200
(c) 1300 (d) 1000

Q22. Which function returns the name of the weekday.

Q23. Date & Time function allow us to manipulate on..... type data.

- (a) Numeric type (b) String type
(c) Date type (d) All of the above

Q24. Select DAYOFMONTH(„2013-01-30“); display the output.

- (a) 01 (b) 2013 (c) 30 (d) Wednesday

Q25. Write a query to display the current date & time.

- (a) SELECT NOW(); (b) SELECT DATETIME();
(c) SELECT DATE(); (d) SELECT TIME();

ACCOUNTANCY

ISSUE OF SHARES IN LUMP SUM

QUES 1 X Ltd. Invited applications for 10,000 shares of rupees 10 each. All the money duly received along with applications. Pass necessary journal entries in the books.

QUES 2 ABC Ltd. Was registered with an authorized capital of rupees 1 crore of Rs 10 each. It invited applications for 2 lakh shares and all the money is to be received at the time of application only. Pass necessary journal entries in the books.

ISSUE OF SHARES IN INSTALLMENTS (AT PAR)

QUES 3 ABC Ltd. Was registered with an authorized capital of rupees 1 crore of Rs 10 each. It invited applications for 2 lacs shares and the money is to be received as 3 on application, 2 on allotment, 2 on first call and balance on 2nd and final call. Pass necessary journal entries in the books.

QUES 4 X Ltd. Invited applications for 14,000 shares of Rs 15 each and amount is payable in 5 equal installments. Pass necessary journal entries.

QUES 5 X Ltd. Invited applications for 5,000 shares of Rs 10 each and amount is payable 2 on application, 3 on allotment and balance on first and final call.

QUES 6 Y Ltd. Invited applications for 5,000 shares of Rs 15 each and amount is payable as 3 on application, 5 on allotment, 1 on first call and balance in 2 equal installments. Pass journal entries in the books of Y Ltd.

QUES 7 Z Ltd. Was registered with an authorized capital 50,000 shares of Rs 10 each. It invited applications for 50% shares and amount is payable in 4 equal installments. Pass necessary journal entries in the books of Z Ltd.

ISSUE OF SHARES IN INSTALLMENTS (AT PREMIUM)

QUES 8 A Ltd. Invited applications for 10,000 shares of Rs 10 each at a premium of 3 per share and the amount is payable as 5 on application, 5 on allotment including premium and balance on first and final call. Pass necessary journal entries.

QUES 9 B Ltd. Invited applications for 6,000 shares of Rs 15 each at a premium of 2 per share and amount is payable as 5 on applications and balance in 2 equal installments. Pass necessary journal entries.

QUES 10 C Ltd. Is registered with a capital of 50,000 shares of Rs 20 each. It invited applications for 12,000 shares at a premium of 5 per share and amount is payable in 5 equal installments along with premium in all the installments. Pass necessary journal entries.

CONCEPT OF CALL IN ARREARS

QUES 11 D Ltd. Invited applications for 5,000 shares of 10 each, Payable as 3 on application, 3 on allotment, and balance in 2 equal installments. Mr. X holding 100 shares failed to both the call money. Pass necessary journal entries.

QUES 12 E Ltd. Invited applications for 15,000 shares of Rs 15 each and the amount is payable in 5 equal installments. A shareholder holding 200 shares failed to pay all the call money, another shareholder holding 100 shares failed to pay last 2 calls. Pass necessary journal entries.

QUES 13 F Ltd. Invited applications for 10,000 shares of Rs 15 each at a premium of 3 per share and the amount is payable 5 on application including a premium of 1 per share, 5 on allotment including a premium of 1 per share and balance on first and final call. Pass necessary journal entries.

QUES 14 G Ltd. Offered to public 10,000 shares of 10 each at a premium of 2 and the amount is to be payable in 3 equal installments. Pass necessary journal entries.

ISSUE OF SHARES FOR CONSIDERATION OTHER THAN CASH

QUES 15 H Ltd. Bought a machinery for Rs 5,00,000 and payment is made by issuing shares of Rs 10 each. Pass necessary journal entries and also calculate number of shares that are to be issued.

QUES 16 I Ltd. Bought an asset worth Rs 8,00,000 and payment is to be made by issuing shares of Rs 16 each. Pass necessary journal entries and also calculate number of shares that are to be issued.

QUES 17 J Ltd. Purchased a business worth Rs 15,00,000 and payment is made by issuing shares of Rs 12 each at a premium of 3 per share. Pass necessary journal entries and also calculate number of shares that are to be issued.

QUES 18 K Ltd. Acquired a business L Ltd. With the following particulars:

- Fixed assets 5,00,000
- Land and building 7,00,000
- Other assets 3,00,000
- Creditors 2,00,000
- Loan 4,00,000

The amount is payable by issue of shares of Rs 10 each

1. At par
2. At a premium 5 per share.

Pass necessary journal entries and also calculate number of shares that are to be issued in both cases.

QUES 19 In the above question Pass necessary journal entries and also calculate number of shares that are to be issued if:

1. Purchase consideration is Rs 10,50,000
2. Purchase consideration is Rs 7,50,000

CONCEPT OF OVERSUBSCRIPTION

QUES 20 M Ltd. Invited applications for 10,000 shares of Rs 10 each payable fully at the time of application. Applications were received of 12,000 shares and the excess applications were rejected and refunded.

QUES 21 N Ltd. Invited applications for 5,000 shares of Rs 10 each payable as 3 on application, 2 on allotment, and balance on first and final call. Applications were received for 6,000 shares and excess applications were sent a letter of regret and their money was duly refunded. Pass necessary journal entries.

QUES 22 O Ltd. Invited applications for 10,000 shares of Rs 12 each payable in 3 equal installments. Applications were received for 16,000 shares and excess amount is to be adjusted towards allotment.

QUES 23 P Ltd. Invited applications for 10,000 shares of Rs 10 each at a premium of 2 per share payable as 3 on application, 5 on allotment including premium and balance in 2 equal installments. Applications were received for 15,000 shares and allotment was made as follows:

- To the applicants of 5,000 shares in category A, allotment was made in full
- To the applicants of 5,000 shares in category B, allotment was made to 2,000 shares.
- To the applicants of 5,000 shares in category C, allotment was made to 3,000 shares.

Pass necessary journal entries in the books of P Ltd.

QUES 24 Q Ltd. Having an authorized capital of Rs 10,00,000 divided into shares of 10 each, issued 50,000 shares at a premium of 3 per share payable as 3 on application, 5 on allotment including premium, 3 on first call and balance when required.

Applications were received for 60,000 shares and allotment is made as follows

- To the applicants of 40,000 shares, allotment was made in full
- To the applicants of 15,000 shares, allotment was made to 8,000 shares
- Remaining applicants were allotted remaining shares and excess money is to be refunded.

All the amount was duly received except a final call on 100 shares. Pass necessary journal entries.

QUES 25 R Ltd. Issued Rs 10,00,000 shares of 100 each at a premium of 20 per share payable as 10 on application, 40 on allotment including premium of 10 and 50 on first and final call including premium of 10. Overpayment on application is to be adjusted toward allotment and excess therefore is to be refunded. Issue was oversubscribed to the extent of 13,000 shares. Applicant of 12,000 shares were allotted only 10,000 shares and applications of 1000 shares were sent a letter of regret and their amount is refunded. Pass necessary journal entries.

CONCEPT OF FORFEITURE

QUES 26 S Ltd. Invited applications for 1000 shares of 10 each, amount payable as 3 on application, 5 on allotment and balance on first and final call. All the money was duly received except a final call on 100 shares and subsequently the shares were forfeited. Pass necessary journal entries.

QUES 27 T Ltd. Invited applications for 1000 shares of 10 each, amount payable as 3 on application, 5 on allotment and balance on first and final call. All the money was duly received except an allotment and final call on 100 shares and subsequently the shares were forfeited. Pass necessary journal entries.

QUES 28 U Ltd. Invited applications for 1000 shares of 10 each, amount payable as 3 on application, 5 on allotment and balance on first and final call. All the money was duly received except an allotment money on 100 shares and subsequently the shares were forfeited immediately. Pass necessary journal entries.

QUES 29 V Ltd. Issued 20,000 shares of 10 each payable 2 on application, 3 on allotment, 3 on first call and 2 on final call. Mr. G was allotted 100 shares pass journal entries related to forfeiture in the following cases:

- If G failed to pay the allotment money and his shares were immediately forfeited
- If G failed to pay allotment money and on his subsequent failure to pay first call his shares were forfeited.
- If G failed to pay first call money and on his subsequent failure to pay second call his shares were forfeited.

QUES 30 X Ltd. Invited applications for 1000 shares of 10 each, payable in 5 equal installments. All the money was duly received except first call money on 100 shares of

Mr. A and his shares forfeited immediately and second call money on 200 shares of Mr. B subsequently and his share were also forfeited. Pass necessary journal entries.

QUES 31 Y Ltd. Issued 1000 shares of 10 each at a premium of 2 per share and amount is payable as 3 on application, 5 on allotment including premium and balance on first and final call. All the money was duly received except a final call on 100 shares and the shares were forfeited. Pass necessary journal entries.

QUES 32 Z Ltd. Issued 1000 shares of 10 each at a premium of 2 per share payable as 3 on application, 5 on allotment including premium and 4 on final call. A shareholder holding 100 shares failed to pay both allotment and call money and subsequently his shares were forfeited. Pass necessary journal entries.

(REISSUE OF SHARES)

QUES 33 Alpha Ltd. Issued 10,000 shares of 10 each at a premium of 3 per share, payable as 3 on application, 5 on allotment including premium and balance on first and final call. All the money was duly received except a final call on 100 shares and the shares were forfeited. Pass journal entries in the given cases:

1. These shares were reissued for Rs 10 as fully paid up.
2. These shares were reissued for Rs 7 as fully paid up
3. 70% of these shares were reissued for Rs 10 as fully paid up.
4. 70% of these shares were reissued for Rs 7 as fully paid up
5. 40% of these shares were reissued for Rs 6 as fully paid up.

COMPREHENSIVE QUESTION

QUES 34 Sanjay Ltd. Issued 40,000 shares of 10 each at 12 per share payable as 2 on application, 5 on allotment including premium 2 on first call and 3 on final call. Applications were received for 60,000 shares and allotment was made to 48,000 shares on pro rata basis and remaining applications were rejected. Amit to whom 1,600 shares were allotted failed to pay allotment and call money and Namit to whom 2,000 shares were allotted failed to pay the call money. These shares were subsequently forfeited. Pass necessary journal entries.

QUES 35 Kumar Ltd. Invited applications for issuing 2,40,000 shares of Rs 10 each at a premium of 4 per share. The amount is payable as 4 on application (including premium of 2 per share), 4 on allotment and 6 on first and final call including premium of 2. Applications were received for 3,00,000 shares and pro rata allotment was made to all the applicants. Excess application money was to be adjusted toward allotment. All the money was dully received except from Rakesh who had applied for 7,500 shares on allotment and final call. These shares were forfeited and then 40% of these shares were reissued for Rs 11 per share. Pass necessary journal entries and show workings clearly.

QUES 36 A Ltd. Invited applications for 80,000 shares of 100 each at a premium of 10. The amount was payable as 30 on application, 30 on allotment including premium, 30 on first call and balance on last call. Applications were received for 1,20,000 shares. Allotment was made on pro rata basis to the applicants. Dhvani, who was allotted 1,600 shares failed to pay allotment money and Sargam who applied for 6000

shares did not pay the first call. These shares were forfeited immediately after first call. 2,000 of these shares (including all the shares of Dhvani) were reissued for 95 as 80 paid up. Pass necessary journal entries.

QUES 37 Khyati Ltd. Issued 80,000 shares of 10 each payable as 2 on application, 3 on allotment, 2 on first call and 3 on final call. Applications were received for 1,20,000 shares and excess amount on application is to be adjusted toward allotment. Allotment was made as under

- To the applicants of 20,000 shares ---- in full
- To the applicants of 40,000 shares ---- 10,000 shares
- To the applicants of 60,000 shares ---- 50,000 shares

All the money was duly received except allotment money of Tamanna who applied for 2400 shares in category 3. Her shares were forfeited immediately. Another shareholder Chhaya who was allotted 500 shares of category 2 also failed to pay first call. 50% of Tamanna's share were reissued for Rs 9 per share as 7 paid up. Pass necessary journal entries.

QUES 38

DATE	PARTICULARS	L F	DEBIT (Rs)	CREDIT(Rs)
2025 05 Jan	<div style="text-align: right;">_____</div> <div style="text-align: left;">dr. To _____</div> <div>(being application money received on 1,40,000 shares @6 per share including premium)</div>		_____	_____
17 Jan	<div>Share application</div> <div style="text-align: right;">dr. _____</div> <div style="text-align: left;">To _____</div>		_____	_____
	_____			_____
	To _____			_____
	_____			_____
	To _____			_____
	_____			_____
	To _____			_____
20 Feb	_____		_____	
	(application money transferred to share capital account, securities premium account, refunded for 20,000 shares for rejected		_____	_____

01 April	applications and balance adjusted towards money due on allotment as shares were allotted on pro rata basis)			
20 April	<div>_____ dr.</div> <div>To _____</div> <div>(allotment money due @4 per share)</div>		<div>_____</div> <div>_____</div> <div>3,000</div>	<div>_____</div> <div>_____</div>
20 May	<div>_____ dr.</div> <div>To _____</div> <div>(first and final call money due)</div>		<div>_____</div> <div>_____</div>	<div>_____</div> <div>_____</div>
15 June	<div>_____ dr.</div> <div>Call in Arrear A/C</div> <div>To _____</div> <div>(first and final call money received)</div>		<div>_____</div> <div>_____</div> <div>3,000</div>	<div>_____</div> <div>_____</div>
_____	<div>_____ To _____</div> <div>_____ To _____</div> <div>(forfeited the shares on which first and final call was not received)</div>		<div>_____</div> <div>_____</div>	<div>_____</div> <div>_____</div>
	<div>_____ dr.</div> <div>_____ dr.</div> <div>To _____</div> <div>(forfeited shares reissued)</div>			<div>_____</div> <div>_____</div>
	<div>_____ dr.</div> <div>To _____</div> <div>(_____</div> <div>_____)</div>			

PREVIOUS YEAR QUESTIONS

Ques 39 (Board question 2025 set 1)

Alexia LTD invited applications for issuing 1,00,000 shares of Rs 10 each at premium of Rs 10 per share.

The amount was payable as follows:

On application Rs 9 per share (including premium Rs 6 per share)

on allotment Rs 8 per share (including premium Rs 4 per share)

on first and final call Rs 3 per share

Application was received for 1,50,000 shares and allotment was made to applicants as follows:

CATEGORY A : Applicants for 90,000 shares were allotted 70,000 shares.

CATEGORY B : Applicants for 60,000 shares were allotted 30,000 shares.

Excess money received on application was adjusted towards allotment and first and final call . Shekhar who had applied for 1200 shares failed to pay first and final call , Shekhar belonged to category b

Pass necessary journal entries for above transactions in the books of alexia ltd. Open call in arrear and calls in advance account wherever necessary.

QUES 40 (BOARD QUESTION 2025 SET 1)

Pass necessary journal entries for forfeiture and reissue of shares in the following cases:

a) Premier Ltd. Forfeited 600 shares of Rs 10 each issued at a premium of RS 3 per share (payable with allotment) for nonpayment of allotment money of Rs 7 per share including premium. The first and final call of Rs 3 per share was not yet made. The forfeited shares were reissued at Rs 13 per share fully paid up.

b) Risha LTD forfeited 1000 shares of Rs 10 each, Rs 8 per share called up issued at a premium pf RS 2 per share to Atul, for non-payment of allotment money pf Rs 6 per share (including premium). Out of these, 800 shares were reissued at Rs 7 per share, Rs 8 paid up.

QUES 41 (BOARD QUESTION 2025 SET 2) Altima LTD Invited applications for issuing 2,00,000 shares of RS 10 each at a premium of RS 4 per share. The amount was payable as follows:

on application and allotment: Rs 7 per share (including premium Rs 1)

on first and final call: balance

Applications were received for 2,40,000 shares. Applications for 30,000 were rejected and pro rata allotment was made to the remaining applicants. Excess money received on application and allotment was returned. Manvi, who was allotted 4000 shares failed to pay the first and final call money. Her shares were forfeited. All the forfeited shares were reissued at Rs 4 per share as fully paid up.

pass necessary journal entries in the books of Altima Ltd.

QUES 42 (BOARD QUESTION 2025 SET 2)

Pass necessary journal entries for forfeiture and reissue of forfeited shares in following cases:

- a) Macil Ltd forfeited 3,000 shares of Rs 100 each issued at 20% premium for the non-payment of allotment money of Rs 30 per share and first call of Rs 40 per share (including premium Rs 10). The second and final call of RS 30 per share (including premium Rs 10) was not yet called. Out of these 2,000 Shares were reissued at Rs 80 per share paid up for Rs 90 per share.
- b) Avian Ltd forfeited 10,000 shares of Rs 10 each on which the first call of Rs 4 per share was not received and the second and final call of Rs 1 per share was not yet called. Out of these 4000 shares were reissued to Ajay as fully paid up for Rs 9 per share.

QUES 43 (BOARD QUESTION 2024 SET 1)

Chhavi Ltd. Purchased machinery from Neo Ltd. It was agreed that the purchase consideration will be paid by issuing 10,000 shares of Rs 10 each at a premium of 10% and a bank draft of Rs 50,000.

Pass necessary journal entries in the books of Chhavi Ltd.

QUES 44 (BOARD QUESTION 2024 SET 1)

On 1st April 2023 Khyati Ltd was formed with an authorized capital of rupees 20,00,000 divided into 2,00,000 shares of Rs 10 each. The company invited applications for issuing 1,80,000 shares. The company received applications for 1,70,000 shares. During the first-year rupees 8 per share were called and final call of rupees 2 per share has not been made yet. Sia holding 2000 shares and Piya holding 4000 shares did not pay the first call of rupees 2 per share. All the shares of Sia and Piya were forfeited after the first call. Present the share capital in the balance sheet as per schedule III, part I of companies act 2013 and also prepare 'Notes to Accounts' for the same.

QUES 45 (BOARD QUESTION 2024 SET 1)

Murari Ltd. Invited applications for issuing 80,000 shares of 10 each at a premium of 4 per share. The amount was payable as 5 on application, 9 on allotment including premium.

Applications were received for 1,40,000 shares and allotment was made on pro-rata basis to all the applicants. Money overpaid on application was utilized towards allotment.

The allotment money was duly received except from Sameer who had applied for 1,400 shares. His shares were forfeited. Pass necessary journal entries in the books of Murari Ltd.

QUES 46 (BOARD QUESTION 2024 SET 1)

Kavya Ltd. Invited applications for issuing 30,000 shares of 10 each at a premium of 2 per share. The amount was payable as 7 on application and allotment, and balance on first and final call including premium. Applications were received for 33,000 shares. Applications for 3,000 shares were rejected and applications for 30,000 shares were accepted in full. All the money was duly received except a final call 500 shares. His

shares were forfeited and reissued for Rs 8 per share as fully paid up. Pass necessary journal entries.

QUES 47 (BOARD QUESTION 2024 SET 2)

Manika Ltd. Forfeited 500 shares of Rs 100 each for non-payment of first call of 20 and second and final call of 25 per share. 250 of these shares were reissued at 50 per share as fully paid up. Pass journal entries for forfeiture and reissue of shares.

QUES 48 (BOARD QUESTION 2024 SET 2)

Ronit Ltd. was registered with an authorized capital of rupees 75,00,000 divided into 75,000 shares of 100 each. The company invited applications for issuing 45,000 shares the amount was payable as 30 on application, 30 on allotment, 25 on first call and balance on final call. Applications were received 42,000 shares and allotment was made to all the applicants. Charvi to whom 3300 shares were allotted failed to pay both the calls. Her shares were forfeited. Present the share capital in the balance sheet of the company as per schedule III, part 1 of the companies act 2013, also prepare notes to accounts.

QUES 49 (BOARD QUESTION 2024 SET 2)

Lazal Ltd. Invited applications for 2,00,000 shares of 100 each at 20% premium. The amount was payable as 5 on application, 4 on allotment including premium and balance on first and final call. Public applied for 3,20,000 shares out of which 20,000 shares were rejected and shares were allotted on pro-rata basis. Kavita an applicant of 15,000 shares failed to pay allotment and call money. Her shares were forfeited. Pass necessary journal entries for the above transactions.

QUES 50 (BOARD QUESTION 2024 SET 2)

Chand Ltd. Invited applications for issuing 1,00,000 shares of 10 each at a premium of 2 per share. The amount was payable as 4 on application including premium, 5 on allotment and balance on first and final call. Applications were received for 1,80,000 shares of which applications for 30,000 shares were rejected and remaining applicants were allotted shares on pro rata basis. Mansi holding 5000 shares failed to pay first and final call money and her shares were forfeited.