

## Assignment

### 11th Commerce

#### Instructions:

- Do the assigned task on sheets.
- It should be done date-wise in neat & clean handwriting.

Subject: Mathematics	Chapter: 1	-	Sets	(NCERT	Based)
Let $A = \{1, 2, 3\}$ and $B = \{3, 4, 5\}$ . Find		(i)	$A \cup B$	(ii)	$A \cap B$

- **Hint:** Union  $\rightarrow$  all elements      Intersection  $\rightarrow$  common elements
- **Answer:**  $A \cup B = \{1, 2, 3, 4, 5\}$   $A \cap B = \{3\}$
- **Q1** Write the following sets in **roster form**:  
(a) The set of all positive integers less than 7  
(b) The set of all letters in the word "MATHEMATICS"
- **Q2.** Write the following sets in **set-builder form**:  
(a)  $A = \{1, 4, 9, 16, 25\}$   
(b)  $B = \{2, 4, 6, 8, 10\}$
- **Q3.** If  $A = \{a, b, c\}$  and  $B = \{a, b, c, d, e\}$ , state whether:  
(a)  $A \subseteq B$   
(b)  $B \subseteq A$
- **Q4.** How many subsets does the set  $\{1, 2, 3, 4\}$  have?  
**Hint:** Use the formula  $(2^n)$ .
- **Q5.** Let  $A = \{1, 2, 3, 4, 5\}$  and  $B = \{4, 5, 6, 7\}$ .  
Find:  
(a)  $A \cup B$   
(b)  $A \cap B$   
(c)  $A - B$
- Math quiz <https://www.proprofs.com/quiz-school/ugc/story.php?title=ndu1ntkyoawhn6>

## Economics

### Dear students

Read all the key details of chapter carefully and at the end there is quiz related to topic. it is must to solve all quiz questions.

#### Chapter - Producer's Equilibrium

##### Meaning

Producer's equilibrium refers to the level of output at which a producer maximizes profit or minimizes loss, given the cost of production and revenue.

##### Conditions of Producer's Equilibrium

Producer can attain equilibrium under two approaches:

##### 1. Total Revenue – Total Cost (TR–TC) Approach

Producer is in equilibrium when:

Difference between TR and TC is maximum, i.e.

Profit =  $TR - TC$  is maximum

OR Loss is minimum

Necessary Conditions

TR – TC is maximum

After equilibrium output, profit falls or loss increases

Cases

Profit Maximisation: When  $TR > TC$

Loss Minimisation: When  $TR < TC$  but loss is minimum

Graphical idea: Vertical gap between TR and TC is maximum.

## **2. Marginal Revenue – Marginal Cost (MR–MC) Approach**

Producer is in equilibrium when:

$MR = MC$

MC cuts MR from below

(MC should be rising at equilibrium output)

Special Cases under MR–MC Approach

### **(a) Perfect Competition**

$MR = AR = \text{Price (constant)}$

Equilibrium:  $MC = MR$

### **Important formulas:**

Total Revenue (TR) = Price  $\times$  Quantity

Total Cost (TC) = Fixed Cost + Variable Cost

Marginal Revenue (MR) = Change in TR due to one more unit

Marginal Cost (MC) = Change in TC due to one more unit

Producer's equilibrium is always related to output level

$MR = MC$  is necessary but not sufficient

Second condition (MC rising) is compulsory

Applicable to both short run and long run

### **Important**

Producer's equilibrium is the level of output at which a producer maximizes profit or minimizes loss, where MR equals MC and MC is rising.

Students you have to use the following link to start the quiz. After completion of quiz you will get the certificate of participation and grade marks. You have to save it for further assessment in future.

<https://docs.google.com/forms/d/1C7eye6mWRvj66UQQ5pw6HFedWxIvJCyMPp26gpuMFh0/edit>

### **Business Studies 3.1.26**

Q.1 A company produces kitchen utensils in bulk. It supplies large quantities to wholesalers in different states. The wholesalers then distribute smaller quantities to retailers in towns and cities. The retailers finally sell products to households and customers.

Questions:

1.What type of trade is involved between the company and wholesalers?

2.How do retailers help the consumers in this scenario?

3.What would happen if wholesalers were not a part of this distribution network?

Q.2 A local retailer doesn't have a fixed shop. Instead, she moves around residential areas with her cart selling stationery and snacks. Many customers prefer buying from her because she reaches them near their homes.

Questions:

1. Identify the type of retailer described.
2. Mention one benefit of this type of retailing.
3. Why might this retailer be preferred over a fixed shop at times?

## ACCOUNTANCY

Dear students

Read all the key details of chapter carefully and at the end there is quiz related to topic. It is must to solve all quiz questions.

### 1. Depreciation

#### Meaning

Depreciation is the systematic allocation of the cost of a tangible fixed asset over its useful life due to:

- Wear and tear
- Passage of time
- Obsolescence
- Exhaustion

#### Objectives of Charging Depreciation

- To ascertain true profit
- To show true and fair value of assets
- To provide funds for replacement of assets
- To comply with accounting principles (Matching Concept)

#### Factors Affecting Depreciation

- Cost of asset
- Estimated useful life
- Estimated residual (scrap) value

#### Methods of Depreciation

##### **Straight Line Method (SLM)**

- Equal amount charged every year

- Suitable for assets with uniform use

### **Written Down Value Method (WDV)**

Depreciation charged on reduced balance

Higher depreciation in early years

Accounting Treatment of Depreciation

- Charged to Profit & Loss Account
- Deducted from asset value in Balance Sheet

## 2. Provisions

Meaning

A provision is an amount set aside out of profits to meet a known liability or loss, the amount of which cannot be estimated accurately.

Characteristics of Provisions

- Charged before calculating profit
- Made for specific purpose
- Mandatory in nature
- Reduces profits

Examples of Provisions

- Provision for doubtful debts
- Provision for depreciation
- Provision for discount on debtors
- Provision for taxation

Accounting Treatment

- Shown as expense in Profit & Loss Account
- Deducted from related asset or shown on liabilities side

## 3. Reserves

Meaning

Reserves are amounts appropriated out of profits to strengthen the financial position of the business.

Characteristics of Reserves

- Created after profit is determined
- Not meant for any specific liability (except specific reserves)

- Optional in nature
- Do not reduce profits

Types of Reserves

### **Revenue Reserve**

Created from normal business profits

Example: General Reserve

### **Capital Reserve**

Created from capital profits

Example: Profit on sale of fixed asset

### **Specific Reserve**

Created for a specific purpose

Example: Dividend Equalisation Reserve

Accounting Treatment

- Shown on liabilities side of Balance Sheet
- Created through Profit & Loss Appropriation Account

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[https://docs.google.com/forms/d/1z7adyse8RsvNCcsIVOgl\\_ZGokBTqjqTqr-xWQzcxL1k/edit](https://docs.google.com/forms/d/1z7adyse8RsvNCcsIVOgl_ZGokBTqjqTqr-xWQzcxL1k/edit)

English

<https://www.indianarmyquiz.in/>

Punjabi

<https://forms.gle/X59kpTNcu6SDFTnM8>

ਜਮਾਤ ਗਿਆਰਵੀਂ

ਇਹ ਅਖਾਣ ਪੱਕੀ ਕਾਪੀ ਉੱਤੇ ਲਿਖੋ ਅਤੇ ਯਾਦ ਕਰੋ। ਇਹ ਕੰਮ 20 ਨੰਬਰ ਦੀ ਅਸੈਸਮੈਂਟ ਦਾ ਹਿੱਸਾ ਮੰਨਿਆ ਜਾਵੇਗਾ ਛੁੱਟੀਆਂ ਤੋਂ ਬਾਅਦ ਜਸਾਂ ਕਰਵਾਉਣਾ ਹੈ। ਅਖਾਣ -

1. ਜੋ ਰਾਤੀ ਜਾਗਣ ਕਾਲੀਆਂ ਸੋਈ ਖਾਣ ਸੁਖਾਲੀਆਂ (ਰੱਜ ਕੇ ਕੀਤੀ ਮਿਹਨਤ ਨਾਲ ਹੀ ਸੁੱਖ ਦੇ ਸਾਧਨ ਪੈਦਾ ਹੁੰਦੇ ਹਨ)

ਸਖਤ ਮਿਹਨਤ ਨਾਲ ਹੀ ਜੀਵਨ ਵਿੱਚ ਸੁੱਖ ਅਤੇ ਸਫਲਤਾ ਦੀ ਪ੍ਰਾਪਤੀ ਹੁੰਦੀ ਹੈ। ਸਿਆਣਿਆ ਨੇ ਠੀਕ ਹੀ ਕਿਹਾ ਹੈ ਜੋ ਰਾਤੀ ਜਾਗਣ ਕਾਲੀਆਂ ਸੋਈ ਖਾਣ ਸੁਖਾਲੀਆਂ

2. ਠੁਠਾ ਛੁੱਟ ਕੇ ਛੰਨਾ ਮਿਲਿਆ ਹਾਲਤ (ਚੰਗੀ ਹੋ ਜਾਣੀ) ਮੋਹਣ ਦੀ ਨੌਕਰੀ ਕੱਚੀ ਸੀ। ਇਸ ਨਾਲ ਉਸਦਾ ਮੁਸ਼ਕਲ ਨਾਲ ਗੁਜ਼ਾਰਾ ਚਲਦਾ ਸੀ। ਮੰਦਾ ਹੋਣ ਕਰ ਉਸਨੂੰ ਇਸ ਨੌਕਰੀ ਤੋਂ ਵੀ ਜਵਾਬ ਮਿਲ ਗਿਆ ਉਸਨੇ ਕਰਿਆਨੇ ਦੀ ਦੁਕਾਨ ਪਾ ਲਈ ਤੇ ਇਹ ਦੁਕਾਨ ਕਾਫੀ ਚੱਲਣ ਲੱਗ ਪਈ। ਦਿਨਾਂ ਵਿੱਚ ਸੀ ਉਸ ਦੀ ਹਾਲਤ ਬਦਲ ਗਈ।

ਉਸ ਨਾਲ ਤਾਂ ਠੁਠਾ ਛੁੱਟ ਕੇ ਛੰਨਾ ਮਿਲਿਆ ਵਾਲੀ ਗੱਲ ਹੋਈ।

3. ਡਾਢੇ ਨਾਲ ਭਿਆਲੀ ਉਹ ਮੰਗੇ ਹਿੱਸਾ ਉਹ ਕੱਢੇ ਗਾਲੀ (ਸਖਤ ਬੰਦੇ ਨਾਲ ਭਿਆਲੀ ਘਾਟੇ ਵਾਲੀ ਹੀ ਰਹਿੰਦੀ ਹੈ)

ਮਨਿੰਦਰ ਤਾਂ ਸਖਤ ਸੁਭਾਅ ਦਾ ਹੈ ਉਸ ਨਾਲ ਸਾਂਝ ਦਾ ਤਾਂ ਮੈਨੂੰ ਘਾਟਾ ਹੀ ਰਹੇਗਾ। ਠੀਕ ਹੀ ਤਾਂ ਕਹਿੰਦੇ ਹਨ ਡਾਢੇ ਨਾਲ ਭਿਆਲੀ ਉਹ ਮੰਗੇ ਹਿੱਸਾ ਉਹ ਕੱਢੇ ਗਾਲੀ।

4. ਛਿੱਡ ਭਰਿਆ ਕੰਮ ਸਰਿਆ (ਜਦ ਕੋਈ ਆਪਣੇ ਖਾਣ ਪੀਣ ਨਾਲ ਹੀ ਮਤਲਬ ਰੱਖੇ ਜਾਂ ਜਦ ਕੋਈ ਆਪਣੀ ਲੋੜ ਦਾ ਹੀ ਖਿਆਲ ਰੱਖੇ)

ਮਨਦੀਪ ਤੋਂ ਆਪਣਾ ਕੰਮ ਕਰਵਾ ਕੇ ਸੰਦੀਪ ਨੇ ਉਸ ਤੋਂ ਇਸ ਤਰ੍ਹਾਂ ਕਿਨਾਰਾ ਕਰ ਲਿਆ ਜਿਵੇਂ ਉਹ ਉਸਨੂੰ ਜਾਣਦਾ ਹੀ ਨਾ ਹੋਵੇ ਉਸ ਦਾ ਤਾਂ ਛਿੱਡ ਭਰਿਆ ਕੰਮ ਸਰਿਆ ਵਾਲਾ ਹਿਸਾਬ ਹੈ।

5. ਤੌੜੀ ਉਬਲੇਗੀ ਤਾਂ ਆਪਣੇ ਹੀ ਕੰਢੇ ਸਾੜੇਗੀ (ਸੜਨ ਕੁੜਨ ਵਾਲਾ ਵਿਅਕਤੀ ਆਪਣਾ ਹੀ ਨੁਕਸਾਨ ਕਰਦਾ ਹੈ) ਸੜਨ ਕੁੜਨ ਨਾਲ ਤਾਂ ਤੁਸੀਂ ਆਪਣਾ ਹੀ ਨੁਕਸਾਨ ਕਰੋਗੇ। ਕਿਸੇ ਦਾ ਕੁਝ ਨਹੀਂ ਜਾਣਾ। ਠੀਕ ਹੀ ਤਾਂ ਕਹਿੰਦੇ ਹਨ ਕਿ ਤੌੜੀ ਉਬਲੇਗੀ ਤਾਂ ਆਪਣੇ ਹੀ ਕੰਢੇ ਸਾੜੇਗੀ।