

Class 12 Commerce

Date - 9.1.26

English

Key Points: "A Thing of Beauty"

A thing of beauty gives everlasting joy and its beauty increases with time.

Beautiful things provide peace, comfort, and relief from sorrow and suffering.

Human life is full of pain, disappointment, and negativity, but beauty helps us survive these hardships.

Examples of beauty include nature (sun, moon, trees, flowers), myths, and noble deeds of the past.

Beauty acts like a healing force, binding humans to life despite misery.

The poet believes beauty is immortal and leaves a permanent impact on the human soul.

Keats emphasizes that art, nature, and literature nourish the human spirit.

Competency-Based Questions (Unsolved)

1. How does the poet justify the idea that beauty has the power to remove human suffering? Support your answer with examples from the poem.
2. Explain how "a thing of beauty" acts as a source of motivation for human beings in difficult times.
3. Why does the poet call beauty a "bower quiet for us"? What human need does it fulfill?
4. Analyze how Keats connects beauty with immortality. What message does this convey about human life?
5. In today's stressful world, how can the poet's idea of beauty help individuals maintain emotional balance?

Accountancy

Cash Flow Statement

Dear students

Continuing with the same topic, Revise all the key details of chapter carefully and solve the following questions

1: From the following information, calculate Cash Flow from Operating Activities:

Particulars	₹
Net Profit before tax	1,20,000
Depreciation	15,000
Preliminary expenses written off	5,000
Profit on sale of machinery	8,000
Increase in Debtors	12,000
Decrease in Creditors	6,000
Increase in Outstanding Expenses	4,000
Income tax paid	25,000

◆ Hint:

Start with Net Profit → Adjust non-cash & non-operating items → Working capital changes → Tax.

2: The following information is given:

Purchased machinery for ₹50,000

Sold old machinery for ₹18,000 (Book value ₹15,000)

Purchased investments for ₹30,000

Interest received on investments ₹4,000

Calculate Net Cash Flow from Investing Activities.

3: From the following data, calculate Cash Flow from Financing Activities:

Issued equity shares for ₹1,00,000

Redeemed debentures ₹40,000

Dividend paid ₹20,000

Interest on debentures paid ₹6,000

4: Prepare a Cash Flow Statement from the following Balance Sheets:

Balance Sheet

Liabilities

2025 (₹)

2024 (₹)

Assets

2024 (₹)

Equity Share Capital

General Reserve

Creditors

5,00,000

60,000

60,000

4,00,000

40,000

70,000

Fixed Assets

Debtors

Cash

5,10,000

75,000

4,20,000

60,000

30,000

Additional Information:

Depreciation charged during the year ₹20,000

Income tax paid ₹25,000

5: ABC Ltd. reported a net profit of ₹2,00,000 for the year. During the year:

Depreciation charged ₹30,000

Trade receivables increased by ₹25,000

Inventory decreased by ₹15,000

Trade payables increased by ₹10,000

Income tax paid ₹40,000

Questions:

Identify cash and non-cash items.

Calculate Cash Flow from Operating Activities.

State whether the firm's liquidity position improved or not (with reason).

IMPORTANT Exam Tips (Quick)

Always show working notes

Write headings: Operating / Investing / Financing

Use Indirect Method only unless stated

Dividend & interest → classify carefully

Economics

RURAL DEVELOPMENT

Dear students

Revise all the key details of chapter carefully and solve the following questions

Short Answer Questions

1. Explain how diversification of agriculture helps in reducing rural unemployment.
2. Why is there a need to develop irrigation facilities in rural India? Give one impact.
3. Suggest two measures to improve agricultural marketing in rural areas.
4. How does organic farming contribute to sustainable development?

Higher-Order Thinking (HOTS)

1. "Green Revolution alone is not sufficient for rural development." Justify the statement.
2. Evaluate the role of non-farm activities in improving the rural economy.
3. Do you think institutional credit can completely replace moneylenders? Give reasons.

Source-Based Questions

Case 1

In a rural area, farmers have shifted from traditional farming to dairy, poultry, and small-scale manufacturing units. As a result, income levels and employment opportunities have increased.

- i) Which rural development strategy is highlighted here?
- ii) State one advantage of adopting this strategy.
- iii) Name one government programme supporting such activities.

Case 2

Despite the availability of banks, many small farmers still depend on money lenders who charge high interest rates.

- i) Identify the problem related to rural credit.
- ii) Suggest one institutional solution.
- iii) How do SHGs help solve this issue?

For MCQ's follow the following link:

<https://forms.gle/VZ3mhTLZGURXArbm6>

Business Studies

https://edurev.in/chapter/36742_Business-Studies--BST--Class-12-Online-MCQ-Tests-for-Commerce?utm_source=chatgpt.com

Kindly follow the above link for mcqs revision.