



DELHI PUBLIC SCHOOL VISAKHAPATNAM

HALF YEARLY REVISION ASSIGNMENT



Class: XII Commerce

Date of Submission: on or before 7.09.2026

Subject: ENGLISH

In recent years, there has been a surge in both group and solo travel among young adults in India. A survey conducted among young adults aged 18-25 aimed to explore the reasons behind their travel preferences and recorded the percentage variation for 10 common points that influence travel choices. Among those who prefer solo travel, the most common reason cited was the desire for independence and freedom (58%), followed closely by the opportunity for introspection and self-discovery (52%). Additionally, solo travellers appreciated the ability to customize their itinerary to their preferences (44%) and the chance to meet new people on their own terms (36%).

On the other hand, those who prefer group travel often cited the desire for socializing and making new friends (61%) as their primary reason. Group travel also provided a sense of security and safety in unfamiliar places (52%) and allowed for shared experiences and memories with others (48%). Additionally, group travellers enjoyed the convenience of having pre-planned itineraries and organized transportation (38%).

Interestingly, both groups had similar levels of interest in exploring new cultures and trying new experiences (40% for solo travellers, 36% for group travellers). Similarly, both groups valued the opportunity to relax and escape from the stresses of everyday life (36% for solo travellers, 32% for group travellers).

However, there were also some notable differences between the two groups. For example, solo travellers placed a higher priority on budget-friendly travel options (38%) compared to group travellers (24%). Conversely, group travellers were more likely to prioritize luxury and comfort during their travels (28%) compared to solo travellers (12%).

Overall, the survey results suggest that both group and solo travel have their own unique advantages and appeal to different individuals, based on their preferences and priorities.

- i. Infer two possible ways that the survey, mentioned in paragraph (1) could be beneficial. Answer in about 40 words.
- ii. Which travel choice point of the survey would influence tour operators to incorporate group dinners, social events, and shared accommodations in their itinerary?
A. Freedom to customise itinerary B. Luxury and comfort
C. Security and safety D. Desire for making new friends
- iii. What do the top choices in the survey, for traveling solo and in a group suggest about young adults?
- iv. Identify the solo traveller from the following three travellers:
(a) Reshma- I don't want to keep hunting for rickshaws or taxis. A pre-booked vehicle is perfect.
(b) Nawaz-I'm happy sharing a room in a hostel. I don't need hotel accommodation.
(c) Deepak-I'm not worried about my well-being, even while exploring remote areas.
- v. Which of the following is an example of an opportunity for self-discovery, as mentioned in para2?
A. Trying new cuisine B. Hiring a tour guide
C. Purchasing local artifacts D. Advance booking travel tickets
- vi. How might the differences in budget priorities between solo and group travellers impact the types of accommodations and activities offered by the travel industry in India?
- vii. Complete the sentence appropriately.
The similarities in the percentage of both solo and group travellers who are interested in exploring new cultures and trying new experiences may be due to _____.
- viii. State TRUE or FALSE.

- II. You are the Secretary of the Neighbourhood Watch Scheme, Jastinapur, Sector D-3 personnel, Head Security, Gate 2 and share necessary details. Also, include the news of installation of the much-awaited security camera, on the Eastern periphery of the Society.
- III. Smt. Leelavati Khatri, your grandmother, has received an invitation from her childhood friend, residing at a distance in the same city. The invite is for the blessing ceremony and celebratory dinner, marking the birth of her granddaughter. Your grandmother wishes to attend the event but would need to be accompanied by a family member to assist her with her wheelchair. Create an appropriate reply, accepting this invitation, on behalf of your grandmother.
- IV. Despite being an essential component of road safety infrastructure, many people do not respect zebra crossings and fail to follow traffic rules, which results in hazardous situations on the roads. Write a letter to the editor of a national daily, sharing your concern, and examining the reasons for such behaviour. Provide suggestions for spreading awareness of rules and etiquettes involved, and ways to ensure adherence. Use the given cues along with your own ideas to compose this letter. You are Soma Baruah, a concerned city resident.
- V. You are Sohail Hassan of class XII-B. Write an article for your school magazine, sharing the importance of young adults, as volunteers in one's local community, the need to do so and the benefits involved. Use the given cues along with your own ideas to compose this article.

What are the ways one could be involved

*And such too is the grandeur of the dooms
We have imagined for the mighty dead;
All lovely tales that we have heard or read:
An endless fountain of immortal drink,
Pouring unto us from the heaven's brink. (A Thing of Beauty)*

- i Which of the following themes is best represented in the given extract?
 - A. The beauty of nature
 - B. The power of imagination
 - C. The immortality of art and literature
 - D. The inevitability of death
- ii State whether the given statement is TRUE or FALSE, with reference to the extract.

By referring to the dead as "mighty", the poet emphasizes their importance and the power they exerted on the people.
- iii Complete the sentence appropriately.

The "endless fountain of immortal drink" is an apt analogy for the tales of the mighty dead because _____.
- iv The use of the word "brink" in the extract suggests that the immortality that is being poured onto us is on the verge of overflowing. This creates a powerful image of _____.
- v Based on the poem rhyme scheme, evident in lines 2-5, of the given extract, which word would rhyme with line 1?
- vi Select the option that is NOT true about the lack of punctuation at the end of line 1 in the extract.
 - A. Creates a sense of continuity and flow that connects the line with the second line.
 - B. Encourages the reader to continue reading seamlessly without any pause.
 - C. Creates a sense of anticipation and expectation for the reader.
 - D. Encourages a revisit to the ideas in the preceding lines.

Subject: ACCOUNTANCY

1. Anuj, Divij and Shilpa were partners in a firm sharing profits and losses in the ratio of 2: 1: 2. Their Balance Sheet as at 31st March, 2023 was as follows:

Balance Sheet of Anuj, Divij and Shilpa as at 31st March, 2023

Liabilities	(₹)	Assets	(₹)
Capitals:		Land & Building	8,00,000
Anuj	3,00,000	Furniture	2,40,000
Divij	4,00,000	Stock	1,20,000
Shilpa	5,00,000	Debtors	1,70,000
Bills Payable	60,000	Cash	50,000
Creditors	1,20,000		
	13,80,000		13,80,000

Anuj retired on the above date on the following terms:

- (i) Anuj's share of goodwill was valued at ₹90,000 and the same was to be treated without opening goodwill account.
 - (ii) Revaluation of assets and reassessment of liabilities resulted in a gain of ₹25,000.
 - (iii) Amount due to Anuj was transferred to his loan account, to be paid in two equal yearly instalments plus interest @ 12% p.a. on the unpaid balance starting from 31st March, 2024.
- Prepare Partners' Capital Accounts and Anuj's Loan Account till it is fully discharged.

2. Seema and Raveena were partners in a firm sharing profits and losses in the ratio of 11: 9. On 31st March, 2025, their Balance Sheet was as follows:

Balance Sheet of Seema and Raveena as on 31st March, 2025

Liabilities	(₹)	Assets	(₹)
Creditors	7,00,000	Cash at Bank	2,00,000
Capitals:		Stock	4,00,000
Seema	9,00,000	Debtors	6,00,000
Raveena	11,00,000	Plant & Machinery	15,00,000
	27,00,000		27,00,000

On the above date the firm was dissolved. Plant and Machinery was sold at 20% less than the book value and stock at ₹3,90,000. Debtors were realised in full. Raveena agreed to bear all realisation expenses for which she was allowed a commission of ₹10,000. Actual realisation expenses amounted to ₹8,000.

Prepare Realisation Account and Partners' Capital Accounts.

3. Sultan, Singh and Tulsi were partners in a firm sharing profits and losses in the ratio of 9:7:4. Their fixed capitals were ₹6,00,000, ₹5,00,000 and ₹4,00,000. The partnership deed provided that interest on partners capital accounts will be allowed at 10% per annum. After the final accounts for the year were prepared, it was found that interest on capital was allowed @ 12% per annum.

Pass the necessary adjusting journal entry.

4. Sameer and Manveer were partners in a firm sharing profits and losses in the ratio of 5: 3. On 1st April, 2024, they admitted Sandeep as a new partner for 1/5th share in the profits with a guaranteed minimum amount of ₹80,000. Sameer and Manveer continue to share profits as before but agreed to bear any deficiency on account of guarantee to Sandeep in the ratio of 3:5. The net profit of the firm for the year ended 31st March, 2025 was ₹3,20,000. Prepare Profit and Loss Appropriation Account of Sameer, Manveer and Sandeep for the year ended 31st March, 2025.

Subject: BUSINESS STUDIES

1. Explain the following steps in the staffing process :
 - (i) Performance appraisal (ii) Promotion and career planning (iii) Compensation
2. 'GW Industries', known for its paper products, decided to produce and launch a new line of sustainable packaging called 'EcoPac'. As management is a complex activity, the Chief Executive Officer of the company translated the work into clear goals and assigned the means to achieve those. He knew that human resources are the greatest asset of an organization, so getting work done through them is also a major task. The production of high quality sustainable packaging also required a proper production process. This was put in place for managing the flow of input materials and technology to convert these materials into high quality sustainable packaging. In this way 'GW industries' took care of various aspects for successful launch of 'EcoPac'. A characteristic of management is discussed in the above case. Identify and explain the characteristic.
3. 'Sheetal Cosmetics Ltd.', is a fast growing beauty and skin care company known for its innovative products and aggressive market expansion. As the company increased its marketing activities like new product launches, accelerated advertising campaigns, social media promotions and influencer collaborations etc., the workload of the marketing department grew sharply. Despite working long hours, the marketing manager Arjun couldn't give adequate attention to strategic planning and high impact decisions as minor operational issues began consuming most of his time. Noticing this, the Chief Executive Officer (CEO) advised Arjun that it was now impractical for him to handle the entire volume of work alone, so he should allow his subordinates to take up routine tasks. This would not only help him manage his time better but also satisfy the subordinate's need for recognition. This will also provide opportunities to the subordinates to develop and exercise initiative.
 - (i) Identify the concept suggested by CEO that will help Arjun to manage volume of work effectively.
 - (ii) State any three points of importance of the concept identified in (i) above.
4. Rajiv was on the board of directors of 'Tako Solutions', a software development company and 'Sabka Mart Retail', a large supermarket chain. He wanted to apply management principles in both the companies to improve efficiency and profitability. He knew that management principles can be applied as much to 'Tako Solutions' as to 'Sabka Mart Retail' though the extent to which the principles can be applied will differ, because the nature of work, scale of operations and business activities in a software firm and a supermarket chain are not the same. Rajiv also knew that the management principles would not provide readymade solutions because real world situations faced by the two companies were very complex and dynamic. Still, he believed that even small guidelines could help in solving many problems and will improve the way both companies worked. Identify and explain the two points that highlight the nature of principles of management, in the above case.
5. 'Soal Footwear Ltd.' is known for its high quality athletic shoes and casual sneakers. With increasing competition and changing consumer preferences, it decided to diversify its product range by adding clothing, bags and accessories under the same brand umbrella. This diversification aimed to capture a larger share of the market and increase customer loyalty.
 - (i) Suggest with reason which type of organisational structure will be suitable for 'Soal Footwear Ltd.'
 - (ii) State any two advantages of the organisational structure suggested in (i) above.

Subject: ECONOMICS

1. Analyse the recent sources of rural credit which has emerged to fill the gap in the formal credit system.
2. Define agricultural marketing. Outline the agricultural marketing system that existed before independence. Give any two measures of state intervention in this direction.
3. Mention briefly the problems related to agricultural finance in India.
4. In your view, is it necessary for the Government to regulate the fee structure in education and health care institutions? If so, why.
5. Write short notes on (a) operation flood (b) Self Help Groups.

6. Differentiate between marginal propensity to consume and marginal propensity to save.
7. Differentiate between APC and APS.
8. Explain how the level of effective demand is attained in an economy, if aggregate demand is more than the aggregate supply.
9. State and discuss the components of aggregate demand.
10. Explain the components of saving function.

Subject: ARTIFICIAL INTELLIGENCE

1. Explain the process of big data analytics.
2. What are the major challenges in handling big data?
3. Why is big data analytics important in modern industries and decision-making processes?
4. Discuss the concept of Computer Vision (CV). How does it enable machines to “see” and interpret images? Compare its functionality with human vision.
5. Discuss the real-world applications of computer Vision in various industries.

Subject: PHYSICAL EDUCATION

SAI Khelo India fitness tests for age group 5-8 years and 9-18 years