DELHI PUBLIC SCHOOL VISAKHAPATNAM
ASSIGNMENT
June – July 2026

Class: XII Commerce **Date of Submission: on or before 7.08.2026**

Subject: ENGLISH

Formal Invitation and Replies – Model Questions & Answers

1. Formal Invitation

   You are the Principal of ABC Senior Secondary School, Hyderabad. Your school is organising its Annual Prize Distribution Ceremony on 15 August 2026 at 10:00 a.m. in the school auditorium. Prepare a formal printed invitation inviting parents and distinguished guests.

ABC SENIOR SECONDARY SCHOOL
Hyderabad
Cordially Invites You
to the
Annual Prize Distribution Ceremony
to celebrate the outstanding achievements of our students.
Chief Guest
Dr. R. Srinivas
Vice-Chancellor, Hyderabad Central University
Date: Saturday, 15 August 2026
Time: 10:00 a.m.
Venue: School Auditorium
Your gracious presence will greatly encourage our young achievers.

R.S.V.P.
Principal
ABC Senior Secondary School
Hyderabad

2. Formal Reply – Acceptance- As Dr. R. Srinivas, write a formal reply accepting the invitation.

Dr. R. Srinivas
Vice-Chancellor
Hyderabad Central University

10 August 2026
The Principal
ABC Senior Secondary School
Hyderabad

Subject: Acceptance of Invitation
Sir,
I sincerely thank you for inviting me to the Annual Prize Distribution Ceremony to be held on 15 August 2026.
I am pleased to accept your invitation and shall be honoured to attend the programme as the Chief Guest. I look forward to interacting with the students and being a part of the celebration.
Yours sincerely,
Dr. R. Srinivas

3. Formal Reply – Regret-As Dr. R. Srinivas, write a formal reply expressing your inability to attend the function.

Dr. R. Srinivas
Vice-Chancellor
Hyderabad Central University

10 August 2026

The Principal
ABC Senior Secondary School
Hyderabad

Subject: Regret for Inability to Attend
Sir,
Thank you very much for your kind invitation to attend the Annual Prize Distribution Ceremony on 15 August 2026.
I regret that I shall be unable to attend the function due to a prior official commitment on the same day. I appreciate your thoughtful invitation and convey my best wishes for the success of the event and for the continued achievements of your students.
Yours sincerely,
Dr. R. Srinivas

Formal Invitation: Use a boxed format, avoid personal pronouns, and include occasion, host, date, time, venue, chief guest (if any), and RSVP.
Formal Reply: Write in the format of a formal letter with a subject line, expressing either acceptance or regret politely and concisely.
Three-Paragraph Format | 180–200 words each)

1. The Tiger King----Power often creates the illusion that people are above nature and destiny. Evaluate this statement with reference to The Tiger King. What message does the story convey about leadership and human arrogance?
2. Journey to the End of the Earth----Imagine you are addressing a global climate summit. Using ideas from Journey to the End of the Earth, explain why Antarctica is crucial to humanity's future and suggest measures to protect it.
3. Deep Water----Fear often becomes the greatest obstacle to success. Analyse how Douglas transformed fear into confidence. How is his experience relevant to young people today?
4. Indigo----Social transformation begins with courageous leadership and collective participation. Discuss this statement with reference to Indigo. How is Gandhiji's approach relevant in today's world?
5. The Rattrap----Compassion has the power to transform even the most troubled individuals. Evaluate this statement with reference to The Rattrap.

Reference to Context -Poetry | Competency-Based | CBSE Pattern

1. Keeping Quiet – Pablo Neruda

Now we will count to twelve
and we will all keep still.
For once on the face of the Earth,
let's not speak in any language,
let's stop for one second,
and not move our arms so much.

a) What does the poet urge people to do in these lines? (1)
b) What is the significance of the phrase "count to twelve"? (1)
c) Which poetic device is used in the expression "on the face of the Earth"? (1)
d) How can silence contribute to personal and global well-being? Explain with reference to the poem. (2)

2. A Thing of Beauty – John Keats

A thing of beauty is a joy for ever:
Its loveliness increases; it will never
Pass into nothingness; but will keep
A bower quiet for us, and a sleep
Full of sweet dreams, and health, and quiet breathing.

a) Why does the poet call a thing of beauty "a joy for ever"? (1)
b) What does the expression "bower quiet" suggest? (1)
c) Identify the poetic device in "A thing of beauty is a joy for ever." (1)
d) How does beauty help human beings overcome the difficulties of life? Explain with reference to the poem. (2)

3. A Roadside Stand – Robert Frost

The little old house was out with a little new shed
In front at the edge of the road where the traffic sped,
A roadside stand that too pathetically pled,
It would not be fair to say for a dole of bread,
But for some of the money, the cash, whose flow supports
The flower of cities from sinking and withering faint.

a) Why was the roadside stand set up by the villagers? (1)
b) What does the expression "flower of cities" refer to? (1)
c) Identify the poetic device in "the roadside stand... pathetically pled." (1)
d) What social issue does the poet highlight through this extract? Explain briefly. (2)

Subject: ACCOUNTANCY

1. Puneet, Pankaj and Pawan are equal partners in a firm. On 31st March, 2025, the Balance Sheet of the firm was as follows:

Liabilities	**(₹)**	**Assets**	**(₹)**
Sundry Creditors	1,35,000	Cash in Hand	19,000
General Reserve	1,20,000	Cash at Bank	40,000
Bank Loan	50,000	Sundry Debtors	80,000
Capital Accounts:		Stock	1,16,000
Puneet	1,50,000	Buildings	2,30,000
Pankaj	1,00,000	Goodwill	1,50,000
Pawan	80,000		
	6,35,000		**6,35,000**

On 1st July, 2025, Pawan retired on the following conditions:
(a) Buildings to be appreciated by ₹70,000.
(b) Provision for Doubtful Debts to be made at 5% on Debtors.
(c) Goodwill of the firm was valued at ₹1,80,000.
(d) For the purpose of calculating Pawan's share in the profit for the period up to the date of retirement, profit was to be taken to be same as it was in the year ended 31st March, 2025.
Net profit for the year ended 31st March, 2025 was ₹6,00,000.
Prepare Revaluation Account, Partner's Capital Accounts and Balance Sheet of the reconstituted firm.

2. X, Y and Z were in partnership sharing profits and losses in the ratio 3:2:1. Z retired from the firm on 1st April, 2022. After adjustments, his Capital Account shows credit balance of 1,00,000 on the date of retirement. Z is to be paid in four equal annual instalments from 31st March, 2023 along with interest @ 10% p.a. The firm closes its books on 31st March every year.
Prepare Z's Loan Account until he is paid the amount due to him.

3. A, B and C were partners sharing profits and losses in the ratio of 5:3:2.
C died on 1st August, 2025. C had withdrawn 5,000 during the period from 1st April, 2025 to the date of death. It was agreed between his executors and the remaining partners that:
(i) Goodwill will be valued at 2 ½ years purchase of average of four completed years profits.
Profits for the years ended 31st March, were:

Year	2022	2023	2024
Profits (₹)	1,01,000	14,000	16,000

(ii) C's share of profit from the beginning of the accounting year till the date of death be calculated on the basis of the average of three completed years profit before death.
(iii) Patents were undervalued by ₹17,000; Machinery was overvalued by ₹3,200.
(iv) Market value of investment on 1st August, 2025 was ₹4,200.
On 31st March, 2025, their Balance Sheet was as follows:

Liabilities	(₹)	Assets	(₹)
Capital A/cs:		Goodwill	5,000
A	67,500	Patents	26,000
B	47,500	Machinery	31,200
C	37,000	Investments	3,000
Investment Fluctuation Reserve	3,500	Stock	10,000
Workmen Compensation Reserve	3,500	Sundry Debtors	12,000
Sundry Creditors	51,000	Loan to C	41,000
		Cash at Bank	5,800
		Advertisement Expenditure	1,000
		Profit & Loss A/c (Year ended 31st March, 2025)	75,000
	2,10,000		2,10,000

Prepare C's Capital Account and C's Executors Account.

4. Following is the Balance Sheet of A and B as at 31st March, 2026 who share profits and losses in the ratio of 3:2:

Liabilities	**(₹)**	**Assets**	**(₹)**
Sundry Creditors	1,05,000	Cash at Bank	9,500
Loan by Mrs. A	25,000	Stock	30,000
Workmen Compensation Reserve	8,000	Sundry Debtors. 55,500	
Bank Loan	50,000	Less: Provision for Doubtful Debts.	
Loan by B	10,000	1,000	54,500
General Reserve	27,000	Investments	60,000
Capital A/cs:		Plant and Machinery	80,000
A	30,000	Building	61,000
B	40,000		
	2,95,000		**2,95,000**

On the above date, the firm was dissolved and following arrangements were made:

(i) A was to pay loan by Mrs. A and take half of the investments @10% discount.
(ii) B takes stock of book value ₹5,000 for ₹6,000 against his loan.
(iii) Remaining Investments are sold at 10% discount.
(iv) A and B agreed that B shall use the firm's name for which he will pay ₹40,000.
(v) Plant and Machinery realized ₹38,900 and Building realized ₹1,20,000.
(vi) There was a car in the firm, which was written off from the books. It was taken by A for ₹23,400.
(vii) Sundry Creditors were paid 90% in settlement of their dues.
(viii) Expenses of dissolution were ₹1,700.

Prepare Realisation Account, Capital Accounts of Partners and Bank Account in the books of the firm.

5. Pass Journal entries for the following transactions on dissolution of a firm of partners Paras and Lavit, after assets (other than cash) and outside liabilities were transferred to Realisation Account?

(i) 'Paras' took 50% of the stock at a discount of 20%. Stock in the Balance Sheet before dissolution was ₹4,00,000.
(ii) Debtors are 2,64,000. Provision for Doubtful Debts is ₹24,000, ₹48,000 of debtors were not receivable.
(iii) Furniture transferred to Realisation Account was ₹50,000.
(iv) Land and Building realized ₹8,00,000 against book value of ₹5,00,000.
(v) Investments transferred to Realisation Account was ₹60,000.
(vi) Goodwill transferred to Realisation Account was ₹1,00,000.
(vii) Patents of book value ₹50,000 realised ₹25,000.
(viii) Accrued income and prepaid expenses in the Balance Sheet before transfer to Realisation Account was ₹50,000 and ₹20,000 respectively.

Subject: BUSINESS STUDIES

1. Wazir Ahmed joins 'Ashiyana Ltd.' a company dealing in real estate, as a human resource manager. Through a series of interactions with his team during lunch breaks, he comes to know that quite a few managers at middle and senior levels have recently left the organization as their promotions were overdue. Therefore, in order to reinstate the confidence of the staff, he lays out a clear appraisal of the managers at all levels. Moreover, he develops standardized processes containing a series of steps specified in a chronological order for its implementation.

   In context of the above case:

(a) Identify the two different types of plans that Wazir Ahmed proposes to implement in order to reinstate the confidence of staff by quoting lines from the paragraph.

(b) Distinguish between the two types of plans as identified in part (a).

2. 'Agile Ltd.' is a well-known automobile manufacturing company in India. The company plans to increase the sale of its sedan cars by 20% in the next quarter. In order to achieve the desired target, the marketing team of the company considers the impact of policy of the government towards diesel vehicles and the level of competition in this segment of cars. They explore the various available finance options, lucky draws on test drives, increasing advertising, offering more of free accessories on the purchase of the car etc. A thorough analysis of the various available options is done keeping in view the relative viability of each option. The company decides to pursue the option of offering more discount to dealers and customers in order to boost the sale of sedan cars. In order to implement the plan, they determine the various discount packages and communicate the same to their product dealers. To make the prospective consumers aware about the new available benefits, advertisements are made through various sources of print and electronic media. The market analysts of the company keep a close watch on the revenue from the sedan cars to study the effect of new initiatives by the company to promote its sales.

   In the context the above case:

(a) Name the function of management described in the above paragraph.

(b) Identify and explain the various steps involved in process the function of management as identified in part (a) by quoting lines from the paragraph.

3. Karan and Arjun are first cousins. After completing a course in journalism, both of them join a leading newspaper company as sub-editors. Over the years, due to their consistent hard work, they are promoted to the post of chief editors in different divisions. However, the way of their functioning is totally different. Karan believes in the capabilities of his subordinates and therefore follows the philosophy of selective dispersal of authority throughout all the levels in his division. On the other hand, Arjun prefers to function through strict controls and retains all the decision-making authority with himself. In context of the above case:

   How do Karan and Arjun differ in their policies related to the extent of delegation of authority? Explain.

4. Voltage fluctuations have been common and quite high in India. They warm our electrical appliances like televisions, refrigerators and air conditioners, often leaving them in a permanently damaged condition. N-Guard Company decided to manufacture stabilizers for North India where the voltage fluctuation ranges from 220 V to 230 V. Once the demand for North India was taken care of, they decided to launch stabilizers of varying voltages from 90V-260 V for meeting the requirements of voltage fluctuations in other regions of India also. The engineers were appointed for South, West and East regions of India, as the voltage was different in all the three regions. Through all the engineers were appointed to manufacture stabilizers but the product differed from region to region.

(a) Identify the organisation structure of N-Guard Company.

(b) State any two advantages and two limitations of the structure identified in the above para.

5. Entertainment India Ltd.' has been incorporated with the objective of entertaining people by organising festivals, programmes and other similar events depicting the rich cultural heritage of the country. The company management has renowned personalities from the field of art, literature and culture. They decided to give a platform to young budding musicians, poets and artists. The company

decided its organisational structure by grouping similar jobs together. Thereafter, the heads of different departments were also appointed. Nisha, one of the heads, did an analysis of the number, type and qualification necessary for people to be appointed. The information generated in the process of writing the job description and the candidate profile was used to develop 'Situations vacant' advertisement. This was published in print media and flashed in electronic media. This brought in a flood of response. Explain the other steps which Nisha has to perform to complete the process being discussed above.

6. Based on "Performance Appraisal Report (2016)", the HR manager of 'Gamma Ltd.' adopted the following ways of training for improving the quality of output and providing more job satisfaction to the employees:

(a) Mr. Ganesh was in the company so that he could practise the theoretical knowledge acquired by him from his college.

(b) Mr. Rahul was provided a dummy model of machinery to do practice on it.

(c) Mr. Shekhar was asked to work with an expert for specific period of time so that he learns by observation.

Identify the technique of training discussed in above cases (a, b, c).

Subject: ECONOMICS

1. Do you consider a commercial bank 'creator of money 'in the economy.
2. What is money multiplier? What determines the value of the money multiplier.
3. Explain the significance of the 'Standard of Deferred payment ' function of money.
4. 'Reserve ratio and credit creation are inversely related. 'Do you agree with the statement? Justify your answer with a suitable numerical example.
5. What is meant by Repo Rate? How does the Central Bank use this measure to control inflationary conditions in an economy?6. What is meant by Margin Requirement? How does the Central Bank use this measure to control deflationary conditions in an economy?
7. Read the following text carefully and discuss briefly any two tools of correcting the situation of deflation/recession in the economy.

   The Reserve Bank of India (RBI) cuts Repo Rate to 4.4%, the lowest in at least 15 years. Also, it reduced the Cash Reserve Ratio (CRR) maintained by the banks for the first time in over seven years. CRR for all banks was cut by 100 basis points to release 1.37 lakh crores across the banking system. RBI governor Dr. Shaktikanta Das predicted a big global recession and said India will not be immune. It all depends how India responds to the situation. Aggregate demand may weaken and ease core inflation.

   The Economic Times; March 27th, 2020
8. As per the following news published in The Economic Times on 26th December, 2021:

   'Reserve Bank of India has sold government securities worth 8,710 crore in the secondary market, over the last four weeks, to drain out excessive liquidity.'

   Identify the likely cause and the consequences behind this type of action plan of the Reserve Bank.
9. Read the following text carefully and discuss briefly the relevant function of the Central Bank as indicated.

   The central bank controls the volume of currency and credit in an economy. These notes circulate throughout the country as legal tender money. It has to keep a reserve in the form of gold and foreign securities as per statutory rules against the notes issued by it. It may be noted that RBI issues all curre...
10. Explain the distinction between Statutoy liquidity ratio and Cash reserve ratio.

Subject: ARTIFICIAL INTELLIGENCE

1. Differentiate between classification and detection.
2. What is the significance of pixels in digital images?
3. What are the main challenges faced by computer vision systems?
4. Describe the working process of Computer Vision in detail. What are the major steps involved in analyzing and processing digital images?
5. Discuss the role of Optical Character Recognition (OCR) in Computer Vision. How does it enable machines to extract text from images, and what are its applications?

Subject: PHYSICAL EDUCATION

Which asanas will you suggest for Obesity, Back pain, Hypertension, Asthma, Diabetes?

Explain its procedures, Benefits and contradictions.