WORKSHEET-1

CHAPTER: FUNDAMENTALS OF PARTNERSHIP

SUB TOPICS: PROFIT AND LOSS APPROPRIATION ACCOUNT; CALCULATION ON INTEREST ON CAPITAL; CALCULATION ON INT. ON DRAWINGS

Time allowed: 20 minutes Max. Marks-20

S.N.	QUESTIONS	MARKS
1	Sohan and Mohan are partners sharing profits and losses in the ratio of 2:3 with the capitals of 5,00,000 and 6,00,000 respectively. On 1st January 2022, Sohan and Mohan granted loans of 20,000 and 10,000 respectively to the firm. Determine the amount of loss to be borne by each partner for the year ended 31st March 2022 if the loss before interest for the year amounted to ₹2,500. a) Share of Loss Sohan-1,250 Mohan -₹1,250 b) Share of Loss Sohan-₹ 1,000 Mohan -₹1,500 c) Share of Loss Sohan 820 Mohan-₹1,230 d) Share of Loss Sohan-1,180 Mohan-1,770	1
2	Given below are two statements, one labelled as Assertion (A) and the other labelled as Reason (R) Assertion (A): Rent paid to partner is shown in P & L Appropriation A/c. Reason (R): Rent paid to partner is a charge against the profits. In the context of the above statements, which one of the following is correct? (A) (A) is correct, but (R) is wrong. (B) Both (A) and (R) are correct. (C) (A) is wrong, but (R) is correct. (D) Both (A) and (R) are wrong.	1
3	How much interest will be charged on drawings of 6000 half yearly at the end of each half year if rate on interest on drawings is 6% p.a. however partnership deed is silent regarding any kind of interest? (A) 720 (B) 360 (C) 180 (D) NIL	1
4	A partner withdrew Rs. 4,000 per month in the beginning of every month and interest on drawings was calculated as Rs. 1,560 at the end of accounting year 31stMarch 2025. What is the rate of interest on drawings charged? a) 6% p.a. b) 8% p.a. c) 10% p.a. d) 12% p.a	1
5	Given below are two statements, one labelled as Assertion (A) and the other labelled as Reason (R) Assertion (A): Transfer to reserves is shown in P & L Appropriation A/c. Reason (R): Reserves are not a charge against the profits. In the context of the above statements, which one of the following is correct? (A) (A) is correct, but (R) is wrong. (B) Both (A) and (R) are correct and R is the correct explanation of A (C) (A) is wrong, but (R) is correct. (D) Both (A) and (R) are wrong.	1
6	A partnership firm earned divisible profit of 5,00,000, interest on capital is to be provided to partner is 3,00,000, interest on loan taken from partner is 50,000 and profit -sharing ratio of partners is 5:3. Sequence the following in correct way: 1. Distribute profits between partners 2. Charge interest on loan to Profit and Loss A/c 3. Calculate the net profit Transfer to Profit and Loss appropriation A/C. 4. Provide interest on capital	1

	A. 1 - 2 - 3 - 4 B. 2 - 3 - 4 - 2 C. 2 - 3 - 4 - 1 D. 3 - 1 - 4 – 2	
7	V and M were partners in a firm sharing profits and losses in the ratio of 5:3. Their capitals were Rs.6,00,000 and Rs.3,00,000 respectively. They were entitled to interest on capital @ 10 %. The firm earned profit of Rs.75,000 during the year .The interest on V capital will be (a) 50,000 (b) 60,000 (c) 30,000 (d) 25,000	1
8	Anmol & Yashraj are partners Sharing profits in the ratio of 3:2. Capital account showed balance of ₹1,50,000 and ₹2,00,000 respectively on 1st April 2024 Firm earned a net profit of ₹74,050. Layout of Partnership Deed Interest on Capital @8% p.a., Interest on Drawings Yashraj ₹2400 and Anmol ₹250. Partners have withdrawn amount on different dates. Anmol is entitled to get a Salary ₹1200 p.m. for three quarters. Yashraj is entitled to get a commission @10% . During the year firms record an surplus sale of ₹4,50,000 for which an extra commission @1% each the partners will get. Accounting year ends 31st March every year. Prepare Profit & Loss appropriation Account.	3
9	Read the following information carefully and answer the questions that follow: A and B are partners in 3:2. Their capital balances as on 1st April 2024 amounting to 2,00,000 each. On 1st February, 2025, A contributed an additional capital of 1,00,000. Following are the terms of deed: a) Interest on capital @ 6% per annum b) Interest on drawings @ 8% per annum c) Salary to A 1500 per month d) Commission to B @10% on net profit after charging interest on capital, salary and his commission. Drawings of the partners were 20,000 and 30,000 respectively during the year. Net profit earned by the firm was 2,08,000. Choose the correct option based on the above information: Q1. What is the amount of Interest on capitals of A and B: a) 12,000 each b) 12,000 to A and 13,000 to B c) 13,000 to A and 12,000 to B d) None of the above. Q2. What is the amount of interest on drawings of A and B: a) 1200 and 1800 respectively b) 800 and 1200 respectively c) 1200 and 800 respectively d) 1600 and 2400 respectively Q3. What is the amount of commission payable to B? a) 15000 b) 16500 c) 20800 d) None of these Q4. What is A's share in the net divisible profit? a) 124400 b) 83600 c) 91200 d) 60800	4
10	A and B are partners sharing profit and loss in the ratio 50%:50% and contributed fixed capital of 2,00,000 each and B having current balance of 20000. Accumulated profit 50000 Goodwill in the books 20,000. Partnership deed provides Salary to A 12,000 p.a B's commission 5000 Partnership firms only runs for six months. Firms earned a net profit 25,000. Prepare Partners capital Account. Show working clearly.	6

WORKSHEET-2

CHAPTER: FUNDAMENTALS OF PARTNERSHIP

SUB TOPICS: PAST ADJUSTMENT AND GURANTEE OF PROFIT

Time allowed: 20 minutes Max. Marks-20

S.N.	QUESTIONS	MARKS
1	A, B and C are partners sharing profits in the ratio of 3:3:2. As per the partnership agreement, C is to get a minimum amount of 80,000 as his share of profits every year and any deficiency on this account is to be personally borne by A & B in 3:2. The net profit for the year ended 31st March, 2025 amounted to 3,12,000. How much of deficiency to be borne by A? a.1,200 b. 2,000 c. 800 d. None of these	1
2	**Assertion (A):** Guarantee of minimum profit may be given to a partner. **Reason(R):** It is compulsory as per Indian Partnership Act, 1932. a) Both (A) and (R) are true and (R) is the correct explanation of (A) b) Both (A) and (R) are true and (R) is not the correct explanation of (A) c) (A) is true, but (R) is false d) (A) is false, but (R) is true.	1
3	P, Q, and R are partners in the ratio of 6 : 4 : 1. In the firm, P has guaranteed R for his minimum profit of 15,000. Firm's profit was 99,000. In the firm profit Ps share will be : (a) 30,000 (b) 15,000 (c) 48,000 (d) 45,000	1
4	**A, B, and C are partner's sharing profits in the ratio of 5:3:2 According to the partnership agreement C is to get a minimum amount of 10,000 as his share of profits every year. The net profit for the year ended 31st March, 2025 amounted to 40,000. How much amount contributed by A?** **a) 1,350 b) 1,250 c) 750 d) 1,225**	1
5	A and V are equal partners with fixed capitals of 5,00,000 and 2,00,000 respectively. After closing the accounts for the year ending 31st March 2025 it was discovered that interest on capitals was provided @ 6% instead of 5% p.a. In the adjusting entry: (a) A will be debited by 1,500 and V will be credited by 1,500; (b) A will be credited by 1,500 and V will be debited by 1,500; (c) A will be debited by 5,000 and V will be debited by 2,000; (d) A will be credited by 5,000 and V will be credited by 2,000;	1
6	A, B, and C are partners in the ratio of 4 : 3 : 2. Salary to A 15,000 and to C 3,000 omitted and profits distributed. For rectification, now A will be credited: (a) 15,000 (b) 1,000 (c) 12,000 (d) 7,000	1
7	When a partner is given guarantee by other partners, loss on such guarantee will be borne by : (a) Partnership firm (b) All the other partners (c) Partners who give the guarantee (d) Partner with highest profit-sharing ratio.	1

8	M & S are partners Sharing profits in the ratio of 3:2. R was admitted for 1/6th share of profit with a minimum guaranteed profit of Rs.10,000. At the close of the first financial year on 31st March 2025, the firm earned profit of Rs. 54,000. Find the share of profit which M, S & R will get. **Prepare Profit & Loss appropriation Account.**	3
9	The partners of the firm A , B & C distributed the profits for the year ended 31st March 2025 Rs.80,000 in the ratio of 3 : 3 : 2 without providing for the following adjustments:- (a) A and C were entitled to a salary of Rs 1,500 p.m. (b) B was entitled for a commission of Rs. 4,000 (c) B and C had guaranteed a minimum profit of Rs.35,000 to A. Any deficiency to be borne by equally by B & C. **Pass necessary journal entry for the above adjustments in the books of the firm. Show your working clearly.**	4
10	On 31st March 2025, the balances in the Capital Account of A, B and V, after making adjustments for profits and drawings were Rs.8,00,000, Rs.6,00,000 and Rs.4,00,000 respectively. Subsequently, it was discovered that interest on capital and interest on drawings had been omitted. The partners were entitled to interest on capital @10% p.a. and were to be charged interest on drawings @6%p.a. The drawings during the year were: A- Rs. 20,000 drawn at the end of each month, B- Rs.50,000 drawn at the beginning of every half year and V – Rs.1,00,000 withdrawn on 31st October 2024. The net profit for the year ended 31st march 2025 was Rs.1,50,000. The profit-sharing ratio was 2: 2: 1. **Pass necessary adjusting entry for the above adjustments in the books of the firm. Also show your working clearly.**	6

WORKSHEET-3

CHAPTER: CHANGE IN PROFIT SHARING RATIO AMONG THE EXISTING PARTNERS

SUB TOPICS: CHANGE IN RATIO AND ITS EFFECT ON ACCUMULATED PROFIT AND LOSS AND REVALUATION OF ASSETS AND LIABILITIES

Time allowed: 20 minutes Max. Marks-20

S.N.	QUESTIONS	MARKS
1.	Red, Blue and White were partners in a firm sharing profits in the ratio 1:2:2. They decided to share future profits in the ratio of 7:5:3 with effect from 1st April, 2019. Their Balance Sheet as on that date showed a balance of ₹22,500 in Deferred Revenue Expenditure Account. The amount to be debited respectively to the capital accounts of Red, Blue and White for writing off Deferred Revenue Expenditure will be (A) ₹7,500, ₹7,500 and ₹7,500 (C) ₹10,500, ₹7,500 and ₹4,500 (B) ₹4,500, ₹9,000 and ₹9,000 (D) 11,250, Nil and 11,250	1
2.	Assertion (A): Change in profit sharing ratio leads to dissolution partnership and not the firm. Reason (R): Change in profit sharing ratio leads to dissolution of old firm and a new firm comes into existence. In the context of the above two statements, which of the following is correct Codes: (A) Both (A) and (R) are correct and (R) is the correct reason of (A) (B) Both (A) and (R) are correct but (R) is not the correct reason of (A) (C) Only (A) is correct. (D) Both (A) and (R) are wrong.	1
3.	AK, BK and CK are sharing profits in the ratio of 2:1:1. They have decided to share future profits in the ratio of 3:2:1. Find out the gainer partner. a. Both AK is the gainer partner and CK is the gainer partner b. CK is the gainer partner c. BK is the gainer partner d. AK is the gainer partner	1
4.	P and Q are sharing profit and losses equally. With effects from current year, they decided to share profits in the ratio of 4:3. Calculate individual partner's gain and Sacrifice a. P gains 1/12 th share and Q sacrifices 1/14 th share b. P gains 1/14 th share and Q sacrifices 1/14 th share c. P gains 1/10 th share and Q sacrifices 1/14 th share d. P gains 1/15th share and Q sacrifices 1/14 th share	1
5.	Due to change in the profit sharing ratio, Anisha's gain is 1/5th while Hari's sacrifice is 1/5th. They decided to adjust the following without affecting book values, by passing a single adjustment entry: General Reserve Rs. 20,000	1

<table>
<tr><td></td><td>Profit and Loss Account (Dr.) ₹30,000
The necessary adjustment entry will be
A) DR.Anisha's capital account by ₹2,000 and Credit Harit's capital by Rs. 32,000
B) Dr. Anisha's capital account by 10,000 and Credit Harit's capital byRs. 10,000
C)Dr. Harit's capital account by 2.000 and Credit Anisha's capital by Rs.2,000
D) Debit Harit's capital account by 10,000 and Credit Anisha's capital by 10,000</td><td></td></tr>
<tr><td>6.</td><td>X,Y and Z share profits as 5 : 3 : 2. They decide to share their future profits as 4 : 3 : 3 with effect from April 1, 2024,. On this date the following revaluations have taken place:
<table>
<tr><td></td><td>BOOK VALUE</td><td>REVISED VALUE</td></tr>
<tr><td>INVESTMENT</td><td>22,000</td><td>25,000</td></tr>
<tr><td>PLANT AND MACHINERY</td><td>25,000</td><td>20,000</td></tr>
<tr><td>LAND AND BUILDING</td><td>40,000</td><td>50,000</td></tr>
<tr><td>OUTSTANDING SALARY</td><td>5,600</td><td>6,000</td></tr>
<tr><td>SUNDRY DEBTORS</td><td>60,000</td><td>50,000</td></tr>
<tr><td>SUNDRY CREDITORS</td><td>70,000</td><td>60,000</td></tr>
</table>
Pass necessary adjustment entry to be made because of the above changes in the values of assets and liabilities. However old values will continue in the books.</td><td>3</td></tr>
<tr><td>7.</td><td>Reeha, Meenu and Sara were partners in a partnership firm sharing profim and losses in the ratio of 2:2: 1. With effect from Ist April, 2023, they agreed to share profits and losses equally. On that date, there was a General Reserve of ₹50,000 in the books of the firm. It was agreed that:
Goodwill of the firm be valued at 3,00,000.
(4) Profit on revaluation of assets and re-assessment of liabilities amounted to 30,000
Pass necessary journal entries for the above transactions in the books of the firm.</td><td>4</td></tr>
<tr><td>8.</td><td>A. B and C are partners sharing profit and loss in the of 5:3:2. A was unable to devote time to business due to his other commitments. Hence adjustment was required in the agreed terms of partnership. They decided to share future profit in the ratio 2:5:3
Following balances appeared in their books:
Advertisement Suspense A/c (Dr) Rs. 15,000
Workmen Compensation Reserve RS. 90,000
Investment Fluctuation Reserve Rs. 60,000
investments at Cost Rs. 5,00,000
It was agreed that
(i) Goodwill should be valued at three year's purchase of super profits. Firm’s average profits are Rs. 1,00,000. Capital invested in the business is 8,00,000 and normal rate of return is 10%
(ii)Claim on account of Workmen's Compensation has been estimated at Rs. 80,000
Based on the above information, choose the correct options:</td><td>4</td></tr>
</table>

	Q.1. In respect of goodwill: a) Credit A by ₹30,000; B by ₹18,000 and C. by 12,000 b) Credit A by 12,000; B by ₹300,000 and C' by ₹ 18,000 c) Credit A by 18,000, Debit B by 12,000 and C by ₹6,000c d) Debit A by 18,000, Credit B by 12,000 and C by 6,000 Q2. In respect of Advertisement Suspense Account a) Will be written off in new ratio b) Will be carried forward in the books c) Will be adjusted in sacrificing/ Gaining Ratio d) Will be written off in old ratio Q3. In respect of Workmen Compensation: a) Cr. A by ₹5,000 ,B by 3,000 and C by ₹2,000 b) Cr. A by ₹2,000 ,B by ₹5,000 and C by ₹3,000 c) Cr. A by ₹3,000, Dr. B by ₹2,000 and Dr. C by 1,000	
9.	Ram, Shyam and Hari were in partnership sharing profits in the ratio of 3: 2 : 1. The Balance Sheet as at 31.3.2023 was as follows:	4

BALANCE SHEET AS ON 31.3.23

LIABILITIES	AMOUNT	ASSETS	AMOUNT
BILL PAYABLE	20,000	CASH	40,000
CREDITORS	20,000	BILL RECEIVABLE	5,000
GENERAL RESERVE	30,000	DEBTORS	15,000
RAM'S CAPITAL	50,000	STOCK	50,000
SHYAM'S CAPITAL	30,000	MACHINERY	20,000
HARI'S CAPITAL	25,000	FURNITURE	30,000
		GOODWILL	15,000
	1,75,000		1,75,000

On 1.4.2023 partners decided to share profits equally. For this purpose, it was further agreed that.

1. Goodwill of the firm should be valued at Rs 30,000.
2. Furniture and Machinery is to be revalued at Rs 25,000 and Rs 35,000 respectively.
3. Value of Stock is to be reduced by Rs 4,000.

You are required to give necessary journal entries to give effect to the above arrangement.

WORKSHEET-1

CHAPTER: NATURE AND SIGNIFICANCE OF MANAGEMENT

SUB. TOPICS:

a. Management - concept, objectives, and importance.

b. Management as Science, Art and Profession.

Time allowed: 20 minutes Max.mark-20

Q1	**Assertion (A): Management aims to achieve organizational goals efficiently and effectively.** **Reason (R): Efficiency in management refers to doing the right tasks to achieve goals.** **Options:** a) Both A and R are true, and R is the correct explanation of A. b) Both A and R are true, but R is not the correct explanation of A. c) A is true, but R is false. d) A is false, but R is true.	1
Q2	A manager applies theoretical knowledge creatively to solve unique problems in the organization. Which aspect of management is highlighted in this scenario?	1
Q3	**Case:** An individual obtains a formal management degree and joins a professional association before taking up a managerial role. Which aspect of management is depicted here?	1
Q4	**ABC Ltd. has been facing challenges in meeting its production targets. The management decided to implement new strategies to improve efficiency and effectiveness.** **a. Which aspect of management is ABC Ltd. focusing on by implementing new strategies?** **b. By aiming to meet production targets, which management objective is ABC Ltd. addressing?**	1
Q5	Mr. Anil, a production manager, was able to complete his team's target before the deadline. However, he used more resources than allocated, resulting in increased costs. Identify whether Mr. Anil was effective, efficient, or both. Justify your answer.	3
Q6	XYZ Corporation is expanding its operations into new markets. The senior management team believes that while they are skilled at making strategic decisions, they often face challenges in executing those decisions at lower levels of the organization. Middle managers report a lack of alignment between the organization's goals and the day-to-day activities of the workforce. Discuss the nature of management as a science, art, and profession. How can these aspects help XYZ Corporation align its strategies and operations?	3
Q7	LMN Ltd. is an organization with three layers of management: top-level	4

	(executives), middle-level (department heads), and lower-level (supervisors). The communication between the levels is poor, causing delays in decision-making and confusion among employees. How can LMN Ltd. improve communication and coordination between the different levels of management?	
Q8	Kriti Pvt. Ltd. is a growing e-commerce company. The CEO, Mr. Verma, believes that the key to success lies in effective management. He ensures that the company uses its resources efficiently and achieves its objectives like customer satisfaction, employee welfare, and profitability. Recently, he implemented a new system where employees are encouraged to work in teams and use time-saving technologies. a) Identify and explain the concept of management as applied in the above case. b) Explain any three objectives of management highlighted in the case. c) What is the significance of efficiency and effectiveness in this context?	6

WORKSHEET-2

CHAPTER: NATURE AND SIGNIFICANCE OF MANAGEMENT

SUB. TOPIC: *Levels and Functions of management, Coordination.*

TIME: 20 MIN. MAX MARKS: 20 Marks

Q1	**Assertion (A):** Coordination is considered the essence of management. **Reason (R):** Coordination is a separate function performed by a particular level of management. **Options:** a) Both A and R are true, and R is the correct explanation of A. b) Both A and R are true, but R is not the correct explanation of A. c) A is true, but R is false. d) A is false, but R is true.	1
Q2	Match the management levels with their typical titles: Column A (Management Level) Column B (Typical Titles) A. Top-Level Management 1. Department Head, Branch Manager B. Middle-Level Management 2. Supervisor, Foreman C. Lower-Level Management 3. CEO, Managing Director	1
Q3	Assertion (A): Top-level management is responsible for setting the organization's overall objectives. Reason (R): Top-level managers handle day-to-day operational tasks. **Options:** a) Both A and R are true, and R is the correct explanation of A. b) Both A and R are true, but R is not the correct explanation of A. c) A is true, but R is false. d) A is false, but R is true.	1
Q4	Match the functions of management with their descriptions: Column A (Function) Column B (Description) A. Planning 1. Arranging resources to achieve objectives B. Organizing 2. Recruiting and training personnel C. Staffing 3. Deciding in advance what needs to be done D. Directing 4. Guiding and supervising employees E. Controlling 5. Monitoring performance and making corrections	1
Q5	ABC Ltd. is a manufacturing company. The CEO has noticed that while their production process is efficient, employees often lack clear direction, and there is little coordination between departments. The company has recently grown and expanded into new markets, but there is confusion about roles, tasks, and goals among staff. How can ABC Ltd. improve coordination among departments and better direct its employees to ensure a more effective management structure?	3
Q6	XYZ Corp. is facing challenges in achieving its business goals. The top management has not developed clear goals for the departments, and there is a lack of clarity in how resources are being allocated. As a result, the company is	3

	struggling with inefficiencies and a lack of focus. What management functions should XYZ Corp. focus on to improve its organizational efficiency and ensure goals are met effectively?	
Q7	PQR Corporation has noticed that despite having a clear strategic plan, the execution is often inconsistent. There is no clear process to ensure that tasks are being coordinated properly across different departments. As a result, the execution of the plan is slow, and the company is missing deadlines. How can PQR Corporation improve coordination across departments to ensure that its strategic plans are executed more efficiently?	4
Q8	DEF Solutions is facing issues with their management functions, particularly in terms of planning and controlling. The company has not set clear long-term goals, and the lack of control systems has led to resource wastage and missed deadlines. The company also struggles to align employee efforts with the organizational objectives. Analyse the challenges DEF Solutions faces in planning, organizing, staffing, directing, and controlling. What should the company do to improve its management processes and ensure better alignment between goals and execution?	6

WORKSHEET-3

CHAPTER: PRINCIPLES OF MANAGEMENT

Time : 20 Minutes **Max. Marks 20**

Q1	Read the following statements: Assertion and Reason. Choose one of the correct alternatives given below: Assertion(A): If Mohan , an employee of production department is asked to go slow in production to maintain quality standard by the production manager and sales manager instructs the employee to fasten the production to meet the pending orders. In the situation , employee will get confused as to whose instruction must be followed by him. Reason(R) : Unity of command means one employee received order from one superior and should be accountable to one superior only. (A) Both Assertion (A) and Reason(R) are true and Reason (R) is correct explanation of Assertion (A) (B) Both Assertion (A) and Reason(R) are true and Reason (R) is not correct explanation of Assertion(A) (C) Assertion(A) is true but Reason(R) is false (D) Assertion(A) is false but Reason(R) is true	1
Q2	**Statement I:** Scientific methods of production must be selected to develop standard. To set up standard the manager must may use of work studies techniques which include time study ,motion study and fatigue study. **Statement II :** standardization means only quality standards but ignores standard size, type, weight , measures etc. (A)Statement I is correct and Statement II is not correct. (B) Statement I is correct and Statement II is also correct. (C) Statement I is not correct and Statement II is correct. (D) Statement I and Statement II both are incorrect.	1
3	Which principle of management emphasizes that "Employee turnover should be minimized to maintain organizational efficiency"? a) Stability of personnel b) Remuneration of employees c) Equity d) Esprit de Corps	1
4	Henri Fayol advises managers to exhibit exemplary behaviour and avoid misusing their powers for personal gain. Which principle is being described? a) Remuneration of employees b) Centralization and decentralization c) Subordination of individual interest to the general interest d) Unity of direction	1

5	Sanjeev Ltd. was engaged in the business of manufacturing electronic component. It's business was expanding due to increased demand for AC. The competition was also increasing. In order to keep its market share intact, the company directed its workforce to work overtime. But this resulted in many problems. Due to increased pressure of work the efficiency of workers declined. Sometimes, the subordinates had to work for more than one superiors. The workers were becoming indiscipline. The spirit of teamwork had begun decline. Identify any three principles of management (as given by Henry Fayol) which were being violated, quoting the lines from the above case.	3
6	Hina & Hitesh are typists in a company having the same educational qualification. Hina is getting Rs. 3000 per month and Hitesh is getting Rs. 4000 per month as salary for the same work hours. Which principle of management is violated in this case? Name the principle and explain it.	3
7	 (a)From the above picture, identify and explain the principle of management and its two positive effects.	4
8	Gauri has been appointed as the chief organizer of a cultural event. She decides to execute her work by putting into practice the various techniques of scientific management. On the basis of several observations, she is able to determine that the standard time taken by the security officer at the gate to check the credentials of each visitor is 30 seconds. So she decides to employ two persons on this job for every function along with the other necessary supporting staff. She considers the fact that every day, the functions will take place in three shifts of four hours each, therefore it is important to give breaks to the supporting staff even in a single shift to take her/his lunch etc. Moreover, on introspection, she determines that the best way to distribute refreshment boxes to the visitors will be to hand it over to them at the exit gate as it would help to save time and eliminate any kind of confusion. In the context of the above case: Identify and explain the various techniques of work study which have been put into practice by Gauri.	6