## **CLASS XII**

## WORK SHEET ON VALUE ADDED

j. Profits

k. Purchase of raw materials

NUMERICAL QUESTIONS	
1. Calculate value added by firm A and firm B	(Rs.lakh)
a. Purchase of firm A from rest of the world	300
b. Sales by firm B	900
c. Purchase by firm A from firm B	500
d. Sales by firm A	1100
e. Export by firm A	300
f. Opening stock of firm A	35
g. Closing stock of firm A	200
h. Changes stock of firm B	300
i. Purchase by firm B from firm A	500
2. Calculate Gross value added at factor cost	(Rs.'000)
a. Domestic Sales	3200
b. Opening stock of inventories	190
c. Closing stock of inventories	120
d. Purchase of raw materials	200
e. Indirect taxes	200
f. Subsidies	180
g. Consumption of fixed capital	80
h. Exports	300
3. Calculate Net Value added at factor cost	(Rs. Lakhs)
a. Value of output	2180
b. Intermediate goods purchased	920
c. Gross domestic fixed capital formation	230
d. Net domestic fixed capital formation	180
e. Subsides	200
4. Calculate the contribution of firm X to the No	et Domestic Product at Factor cost from the
following transaction incurred by the firm.	
a. Sales	320
b. Changes in stock	140
c. Indirect taxes paid	30
d. Subsidies	10
e. Consumption of fixed capital	20
f. Compensation of employees	50
g. Intermediate consumption	120
5. Prove that net value added at factor cost is eq	qual to factor income generated by the firm
(figures in thousands)	2100
a. Domestic sales	2100
b. Closing stock	500
c. Compensation of employees	700
d. Opening stock	350
e. Consumption of fixed capital	250
f. Indirect taxes	100
g. Rent	80
h. Interest	30
i. Subsidies	40

130

820

<ol> <li>Consumption of electricity and fuel</li> </ol>	180
6. Calculate net value added at factor cost	(Rs. '000)
i. Sales.	500
i. Used for self consumption by the producer	. 50
ii. Opening stock.	100
iii. Purchase of raw material.	250
iv. Electricity charges.	15
v. Consumption of fixed capital.	30
vi. Indirect tax.	10
vii. Income tax.	5
viii. Closing stock.	25
7. Calculate Net Value added at Market Prices.	(Rs. in lakhs)
1. Opening Stock	10
2. Net Indirect Taxes	7
3. Subsidy	2
4. Intermediate Cost	12
5. Closing Stock	8
6. Depreciation	5
7. Sales	40
8. Calculate Gross Value Added at factor cost	((Rs. Lakhs)
1. Subsidy.	2
2. Sales.	50
3. Opening Stock.	4
4 Intermediate cost.	20
5. Net indirect taxes.	8
6. Depreciation.	4
7. Closing stock.	0
9 Calculate Value of output	(Rs. '000)
i. Net Value added at factor cost.	500
ii. Purchase of raw material.	250
iii. Electricity charges.	15
iv. Consumption of fixed capital.	30
v. Excised duty.	10
vi. Income tax.	5
10. Calculate Value of sales	(Rs.'000)
a. Net Value added at factor cost	2100
b. Intermediate goods purchased	920
c. Consumption of fixed capital	50
d. Net addition to stock	180
e. Indirect taxes	230
f. Subsides	200
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