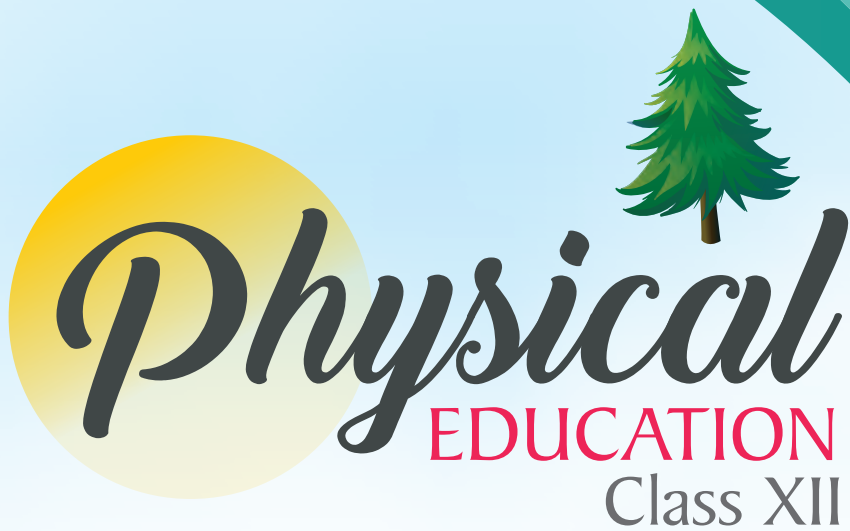


CLASS
XII

Physical EDUCATION



CENTRAL BOARD OF SECONDARY EDUCATION
Academic Unit, Shiksha Sadan, 17, Rouse Avenue, New Delhi-110 002



Physical EDUCATION Class XII



CENTRAL BOARD OF SECONDARY EDUCATION

Academic Unit, Shiksha Sadan, 17, Rouse Avenue, New Delhi-110 002



Physical Education

Class-XII

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AUTHORS

1. Dr. Monika Wasuja, Associate Professor, IGIPES, University of Delhi, Vikaspuri, N Delhi
2. Dr. Tarak Nath Pramanik, Assistant wProfessor, IGIPES, University of Delhi, Vikaspuri, New Delhi
3. Dr. Ajit Kumar, Associate Professor, Amity School of PE & S S, Amity University, Noida, UP
4. Dr. Yatendra Kr. Singh, Associate Professor, LNIPE, Gwalior, (MP)
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6. Dr. Manish Pillai, H.O.D. (PE) St. Francis De Sales School, New Delhi
7. Ms. Usha, TGT (PE) Delhi Public School, Mathura Road, New Delhi
8. Mr. Mayank Sharma, Lecturer (PE) Directorate of Education, Delhi.



THE CONSTITUTION OF INDIA

PREAMBLE

WE, THE PEOPLE OF INDIA, having solemnly resolved to constitute India into a ¹[SOVEREIGN SOCIALIST SECULAR DEMOCRATIC REPUBLIC] and to secure to all its citizens :

JUSTICE, social, economic and political;

LIBERTY of thought, expression, belief, faith and worship;

EQUALITY of status and of opportunity; and to promote among them all

FRATERNITY assuring the dignity of the individual and the² [unity and integrity of the Nation];

IN OUR CONSTITUENT ASSEMBLY this twenty-sixth day of November, 1949, do HEREBY ADOPT, ENACT AND GIVE TO OURSELVES THIS CONSTITUTION.

1. Subs, by the Constitution (Forty-Second Amendment) Act, 1976, sec. 2, for "Sovereign Democratic Republic" (w.e.f. 3.1.1977)

2. Subs, by the Constitution (Forty-Second Amendment) Act, 1976, sec. 2, for "unity of the Nation" (w.e.f. 3.1.1977)

THE CONSTITUTION OF INDIA

Chapter IV A

FUNDAMENTAL DUTIES

ARTICLE 51A

Fundamental Duties - It shall be the duty of every citizen of India-

- (a) to abide by the Constitution and respect its ideals and institutions, the National Flag and the National Anthem;
- (b) to cherish and follow the noble ideals which inspired our national struggle for freedom;
- (c) to uphold and protect the sovereignty, unity and integrity of India;
- (d) to defend the country and render national service when called upon to do so;
- (e) to promote harmony and the spirit of common brotherhood amongst all the people of India transcending religious, linguistic and regional or sectional diversities; to renounce practices derogatory to the dignity of women;
- (f) to value and preserve the rich heritage of our composite culture;
- (g) to protect and improve the natural environment including forests, lakes, rivers, wild life and to have compassion for living creatures;
- (h) to develop the scientific temper, humanism and the spirit of inquiry and reform;
- (i) to safeguard public property and to abjure violence;
- (j) to strive towards excellence in all spheres of individual and collective activity so that the nation constantly rises to higher levels of endeavour and achievement;
- ¹(k) who is a parent or guardian to provide opportunities for education to his/her child or, as the case may be, ward between age of six and fourteen years.

1. Ins. by the constitution (Eighty - Sixth Amendment) Act, 2002 S.4 (w.e.f. 12.12.2002)

भारत का संविधान

उद्देशिका

हम, भारत के लोग, भारत को एक सम्पूर्ण ¹प्रभुत्व-संपन्न समाजवादी पंथनिरपेक्ष लोकतंत्रात्मक गणराज्य बनाने के लिए, तथा उसके समस्त नागरिकों को:

सामाजिक, आर्थिक और राजनैतिक न्याय,
विचार, अभिव्यक्ति, विश्वास, धर्म

और उपासना की स्वतंत्रता,
प्रतिष्ठा और अवसर की समता

प्राप्त कराने के लिए
तथा उन सब में व्यक्ति की गरिमा

²और राष्ट्र की एकता और अखंडता
सुनिश्चित करने वाली बंधुता बढ़ाने के लिए

दृढ़संकल्प होकर अपनी इस संविधान सभा में आज तारीख 26 नवम्बर, 1949 ई० को एतद्वारा इस संविधान को अंगीकृत, अधिनियमित और आत्मार्पित करते हैं।

1. संविधान (बयालीसवां संशोधन) अधिनियम, 1976 की धारा 2 द्वारा (3.1.1977) से “प्रभुत्व-संपन्न लोकतंत्रात्मक गणराज्य” के स्थान पर प्रतिस्थापित।
2. संविधान (बयालीसवां संशोधन) अधिनियम, 1976 की धारा 2 द्वारा (3.1.1977) से “राष्ट्र की एकता” के स्थान पर प्रतिस्थापित।

भाग 4 क

मूल कर्तव्य

51 क. मूल कर्तव्य - भारत के प्रत्येक नागरिक का यह कर्तव्य होगा कि वह -

- (क) संविधान का पालन करे और उसके आदर्शों, संस्थाओं, राष्ट्रध्वज और राष्ट्रगान का आदर करे;
- (ख) स्वतंत्रता के लिए हमारे राष्ट्रीय आंदोलन को प्रेरित करने वाले उच्च आदर्शों को हृदय में संजोए रखे और उनका पालन करे;
- (ग) भारत की प्रभुता, एकता और अखंडता की रक्षा करे और उसे अक्षुण्ण रखे;
- (घ) देश की रक्षा करे और आह्वान किए जाने पर राष्ट्र की सेवा करे;
- (ङ) भारत के सभी लोगों में समरसता और समान भ्रातृत्व की भावना का निर्माण करे जो धर्म, भाषा और प्रदेश या वर्ग पर आधारित सभी भेदभाव से परे हों, ऐसी प्रथाओं का त्याग करे जो स्त्रियों के सम्मान के विरुद्ध हैं;
- (च) हमारी सामासिक संस्कृति की गौरवशाली परंपरा का महत्त्व समझे और उसका परिरक्षण करे;
- (छ) प्राकृतिक पर्यावरण की जिसके अंतर्गत वन, झील, नदी, और वन्य जीव हैं, रक्षा करे और उसका संवर्धन करे तथा प्राणी मात्र के प्रति दयाभाव रखे;
- (ज) वैज्ञानिक दृष्टिकोण, मानववाद और ज्ञानार्जन तथा सुधार की भावना का विकास करे;
- (झ) सार्वजनिक संपत्ति को सुरक्षित रखे और हिंसा से दूर रहे;
- (ञ) व्यक्तिगत और सामूहिक गतिविधियों के सभी क्षेत्रों में उत्कर्ष की ओर बढ़ने का सतत प्रयास करे जिससे राष्ट्र निरंतर बढ़ते हुए प्रयत्न और उपलब्धि की नई उंचाइयों को छू ले;
- ¹(ट) यदि माता-पिता या संरक्षक है, छह वर्ष से चौदह वर्ष तक की आयु वाले अपने, यथास्थिति, बालक या प्रतिपाल्य के लिये शिक्षा के अवसर प्रदान करे।

1. संविधान (छयासीवां संशोधन) अधिनियम, 2002 की धारा 4 द्वारा प्रतिस्थापित।



PREFACE

The continuous and efficient functioning of an organization requires utmost care and immense responsibility at various levels. The knowledge of the logistics of every department, including the cost of basic items of stationery like paper clips to nitty-gritties of the biggest deals, are a prerequisite at the managerial level for the success of any organization. In addition, the determination of the cost per unit of the product and the price at which it should be offered to the customers is of vital importance for the sustenance and growth of any organization.

With the increasing competition and the rapid inflow of new ideas in the market the organizations are compelled to give in to cost reduction besides keeping prices at the minimum so as to retain the customers. The ultimate objective is to earn adequate profit and eliminate avoidable costs.

Cost Accounting plays an important role in facilitating the analysis of interplay of cost, selling price and profit. Cost Accounting uses different costing methods across various industries. for example, construction companies which work on the basis of contract use contract costing, pharmaceutical companies which produce medicines in batches make use of batch costing, transport companies and other service organizations use service costing and companies requiring various interlinked processes utilize process costing.

Realizing the enormous demand for the skilled manpower in the country, CBSE is constantly embracing effective measures to provide accessible training and development & skills in the youth across the country. To persistently stimulate the enrichment of competency based skills development, CBSE has initiated various Skill Competency based Skill Courses as per NEP 2020 at Senior Secondary Level aimed to educate and enable youth to warrant their future employability. The current student handbook on Cost Accounting for Class XI has been prepared keeping in view the importance of knowledge of application of costing methods and techniques to different industries thus, making the students readily acceptable by different sectors of the economy with comparatively more ease than before. The text has been written in a simple language and reader friendly manner. The Convener and his team deserves appreciation for their contribution.

Constructive and helpful suggestions from readers for the improvement of the book are welcome.

Chairman
Central Board of Secondary Education



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