

**CLASS XII**  
**WORK SHEET ON VALUE ADDED**

**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. Subsidies 200
- 4. Calculate the contribution of firm X to the Net 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 equal to factor income generated by the firm (figures in thousands)**
  - 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
  - j. Profits 130
  - k. Purchase of raw materials 820

1. Consumption of electricity and fuel	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
<b>10. Calculate Value of sales</b>	<b>(Rs.'000)</b>
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. Subsidies	200

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