

Time Allowed: 3 hours

**SAMPLE QUESTION PAPER - 4
SUBJECT- ACCOUNTANCY (028)
CLASS XII (2023-24)**

Maximum Marks: 80

General Instructions:

1. The question paper consists of five sections (A, B, C, D and E) with 30 questions in total.
2. All questions are compulsory.
3. Question numbers 1-12 are multiple choice questions of one mark each.
4. Question numbers 13-18 are of 2 marks each. Answers to these questions should not exceed 50-60 words each.
5. Question numbers 19-23 are of 4 marks each. Answers to these questions should not exceed 100-120 words each. There is an internal choice in two of the 4 marks questions
6. Question numbers 24-26 are passage, cartoon and map-based questions. Answer accordingly.
7. Question numbers 27-30 are of 6 marks each. Answers to these questions should not exceed 170-180 words.
8. There is an internal choice in 6 marks questions.

SECTION – A (12 MARKS)

1. Arrange the following in chronological order- **[1]**
 - i. Antonio Manuel de Oliveira Guterres as President of the Socialist International.
 - ii. Antonio Manuel de Oliveira Guterres appointed as a UN secretary general.
 - iii. Antonio Manuel de Oliveira Guterres served as former Prime Minister of Portugal.
 - iv. Antonio Manuel de Oliveira Guterres was the United Nations High Commissioner for Refugees.

a) iv, ii, i, iii	b) iii, i, iv, ii
c) iii, ii, i, iv	d) iv, iii, ii, i
2. In which state the people protest against the proposed Korean POSCO plant? **[1]**

a) UP	b) Andhra Pradesh
c) Orissa	d) Karnataka
3. An Electronic Voting Machine (EVM) is used to record: **[1]**

c) pressure groups preferences

d) voters preferences

4. Which of the following is a primary feature of the Second Five-Year Plan? [1]
- a) Stressed on agrarian sector b) Stressed on Small-scale industries
- c) Stressed on Dams and Irrigation d) Stressed on heavy industries

5. Match List I with List II regarding the cultural consequences of globalization. [1]

List-1	List-2
(a) Cultural Homegenisation	(i) Imposition of Western culture on the rest of the world
(b) US Hegemony	(ii) Cultures seeking to buy into the dominant American dream
(c) McDonaldisation	(iii) Each culture becoming more different and distinctive
(d) Cultural Heterogenisation	(iv) Uniform culture

a) (a)-(iii), (b)-(i), (c)-(iv), (d)-(ii)

b) (a)-(i), (b)-(iv), (c)-(iii), (d)-(ii)

c) (a)-(iv), (b)-(i), (c)-(ii), (d)-(iii)

d) (a)-(iii), (b)-(iv), (c)-(i), (d)-(ii)

6. **Assertion (A):** The partition of the country proved everyone's worst tears. There were serious questions about the future of India. [1]

Reason (R): British government decided to give independence to India.

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.

7. Article 51 of the Indian Constitution lays down some provisions regarding [1]

a) Promotion of international peace and security

b) Fundamental Duties

c) Powers of Prime Minister

d) Fundamental Rights

8. Shastri was the country's Prime Minister from: [1]

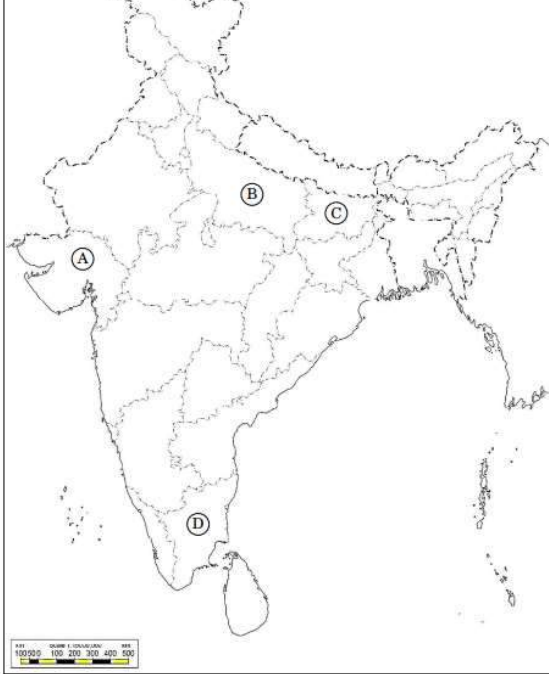
c) 1964 to 1966

d) 1962 to 1965

9. Why the no-confidence motion against the government was moved in 1963? [1]
- a) Because of the Indo Pak war b) Because of the Indo China war
c) Because of the farm protests d) None of these
10. **Assertion (A):** India's Relations with Russia are an important aspect of India's foreign policy. [1]
Reason (R): India maintained good Relations with all the post-communist countries.
- 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.
11. Which of the following country has also faced a secessionist movement from Basques like India? [1]
- a) Poland b) Germany
c) Norway d) Spain
12. Nepal was a constitutional monarchy till: [1]
- a) 2003 b) 2004
c) 2005 d) 2006

SECTION- B (12 MARKS)

13. Under the traditional view of security why most threats to a country's security come from outside its borders? [2]
14. State any two changes that took place in Indian politics after 2014. [2]
15. Who are indigenous people? What institutions do they follow? [2]
16. Highlight any two reasons that you think are responsible for the split in the Congress Party in 1969. [2]
17. Which two differences between India and China led to an army conflict in 1962? [2]



26. Observe the cartoon given below, and answer the following :

[4]



- Name the two leaders.
- Imagine any two problems they might be discussing.
- Mention the outcome of their discussion.

SECTION-E (24 MARKS)

27. If the Soviet Union had not disintegrated and the world had remained bipolar, how would that situation have affected the world politics?

[6]

OR

The transition from communism to capitalism was not a smooth one. Comment.

OR

Examine the changing Indo-China relations.

29. Write an essay on North-East politics. **[6]**

OR

In the midst of severe competition and many conflicts in 1989, a consensus appeared to have emerged among most parties. Explain any three points.

30. Explain any six factors responsible for the defeat of the Congress Party in 1977 elections. **[6]**

OR

Write a brief note on the students' agitation in Bihar in 1974.

Solutions

1.

(b) iii, i, iv, ii

Explanation: iii. Antonio Manuel de Oliveira Guterres served as the former Prime Minister of Portugal from 1995 to 2002

i. Antonio Manuel de Oliveira Guterres as President of the Socialist International from 1999 to 2005.

iv. Antonio Manuel de Oliveira Guterres was the United Nations High Commissioner for Refugees during 2005-2015

ii. Antonio Manuel de Oliveira Guterres was appointed as a UN secretary-general in January 2017

2.

(c) Orissa

Explanation: People facing displacement by the proposed POSCO-India steel plant in Jagatsinghpur district staged a demonstration outside the Korean company's office.

They were demanding cancellation of the memorandum of understanding signed between the company and the Orissa government one year ago.

3.

(d) voters preferences

Explanation: These days we use an Electronic Voting Machine (EVM) to record voters' preferences. Towards the end of the 1990s, the Election Commission started using the EVM. By 2004 the entire country had shifted to the EVM.

4.

(d) Stressed on heavy industries

Explanation: The Second FYP stressed on heavy industries. It was drafted by a team of economists and planners under the leadership of P. C. Mahalanobis.

5.

(c) (a)-(iv), (b)-(i), (c)-(ii), (d)-(iii)

Explanation: a)-(iv), (b)-(i), (c)-(ii), (d)-(iii)

6.

(b) Both A and R are true but R is not the correct explanation of A.

Explanation: Both A and R are true but R is not the correct explanation of A.

7. **(a)** Promotion of international peace and security

Explanation: Promotion of international peace and security

8.

(c) 1964 to 1966

Explanation: Shastri was the country's Prime Minister from **1964 to 1966**. During Shastri's brief Prime Ministership, the country faced two major challenges. While India

also faced a war with Pakistan in 1965. Shastri's famous slogan 'Jai Jawan Jai Kisan', symbolised the country's resolve to face both these challenges.

9.

(b) Because of the Indo China war

Explanation: Because of the Indo China war

10. **(a)** Both A and R are true and R is the correct explanation of A.

Explanation: Both A and R are true and R is the correct explanation of A.

11.

(d) Spain

Explanation: First and the most elementary lesson is that regional aspirations are very much a part of democratic politics. Expression of regional issues is not an aberration or an abnormal phenomenon. Spain faces a secessionist movement from the Basques and so does Sri Lanka from Tamils.

12.

(d) 2006

Explanation: In April **2006**, there were massive, country-wide, pro-democracy protests in Nepal. The struggling pro-democracy forces achieved their first major victory when the king was forced to restore the House of Representatives that had been dissolved in April 2002.

SECTION- B (12 MARKS)

13. Under the traditional view of security most threats to a country's security come from outside its borders because the international system is a rather brutal arena in which there is no central authority capable of controlling behaviour. Within a country, the threat of violence is regulated by the government. In world politics, there is no world government or any other acknowledged central authority. The UN is there but it is a creature of its members and has authority only to the extent that the member states allow it to have authority.

14. The phase of coalition politics which began in 1989 was followed by a new trend of government formation in which regional parties played a crucial role (by supporting or participating) in forming ruling alliances (e.g., National Front in 1989, the United Front in 1996 and 1997, the NDA in 1997). This trend, however, got changed in 2014 when the BJP got a clear majority on its own.

The BJP-led coalition of 2014 was largely different its predecessor coalition governments.

- **Surplus majority coalition:** Where the previous coalitions were led by one of the national parties, the NDA III coalition was not only steered by a national party, i.e., BJP it was also dominated by BJP with an absolute majority of its own in Lok Sabha. It was also called a 'surplus majority coalition'.

dominated coalition.

15. The Indigenous people are inheritors and practitioners of unique cultures and ways of relating to people and the environment. The UN defines it as comprising the descendants of peoples who inhabited the present territory of a country at the time when persons of a different culture or ethnic origin arrived there from other parts of the world and overcame them. The indigenous populations follow the 'World Council of Indigenous People'.
16. The two reasons that are responsible for the split in the Congress Party in 1969 are as:
 - i. Presidential candidate was announced by the Syndicate without consulting the Prime minister, Indira Gandhi.
 - ii. Syndicate assumed PM Indira Gandhi as puppet in their hand which provoked her to revolt.
17. The differences between India and China that led to an army conflict in 1962 were:
 - i. When China annexed Tibet in 1950, serious conflict arose. It removed a historical buffer between two nation and India did not oppose this openly.
 - ii. Another border dispute arose when China claimed Aksai Chin Area and NEFA (much of the state in Arunachal Pradesh) within the Indian territory.
18. Coalition government is a government which is formed by different political parties coming together on the basis of common minimum programme. A coalition government is a cabinet of parliamentary government in which several parties cooperate. In this two or more party form alliance to contest elections. It generally happens when no party gets a majority in the parliament and several parties join together to prove their majority.
In 1977, the first time coalition government was formed at the centre under the PM Morarji Desai.

SECTION-C (20 MARKS)

19. Human Security is about the protection of people more than the protection of states.
 - i. All proponents of human security agree that its primary goal is the protection of individuals. The narrow concept of human security focuses on violent threats to individuals. The broad concept of human security argues that the threat agenda should include hunger, disease and natural disasters.
 - ii. Human security policy, they argue, should protect people from these threats as well as from violence. In its broadest formulation, the human security agenda also encompasses economic security and 'threats to human dignity'. Put differently, the broadest formulation stresses what has been called 'freedom from want' and 'freedom from fear' respectively.
20. India desires to be a permanent member of the UN Security Council but many countries question the issue of India's inclusion as a permanent member.

- Some countries are arguing that with India's inclusion, emerging powers such as: Brazil, Germany, Japan and South Africa will also demand for their inclusion on the basis of their unrepresentative structure. And all this makes India's inclusion a difficult task. The view of some other members is that the conflict between India and Pakistan will make Indian membership ineffective.

21. Environment :It signifies the relationship between nature and scale of development. It is based on the concept of ecological balance which states that proper care should be taken during the process of industrialisation, so that minimum harm is caused to nature.

Differences between 'Global North' and 'Global South' are :

Global North	Global South
Global North defined as the richer, more developed region of the globe.	Global South defined as the poorer, less developed region or developing region.
The developed countries want to discuss the environmental issue as it stands now and want everyone to be equally responsible for ecological conservation.	The developing countries feel that much of the ecological degradation in the world is the product of industrial development undertaken by developed countries. If they have caused more degradation, they must also take more responsibility.
95% of the North has enough food and shelter.	It lacks appropriate technology.
Global emissions of greenhouse gases has originated in developed countries.	Developing countries are still relatively low in per capita emissions of greenhouse gas.

OR

Commons are those resources which are not owned by anyone but rather shared by a community. Similarly, there are some areas or regions of the world which are located outside the sovereign jurisdiction of any one state, and therefore require common governance by the international community. These are known as Global Commons. Hence, those areas which are situated beyond a sovereign jurisdiction of any one state and they need united control by the international community are called as global commons.

Coordination over the global commons is difficult. There are some revolutionary agreements such as 1959 Antarctic Treaty, 1987 Montreal Protocol, and the 1991 Antarctic-Environmental Protocol.

Examples of global commons in global context are :

iii. Ocean floor

iv. Outer space

22. Impact of Globalisation on India:

i. More new jobs have been created in MNCs like cell phones, fast food etc.

ii. India has opened up its market, from being the protective economy, it has now opened up to foreign investment.

iii. Foreign Direct investments have also been increased.

iv. It has invited the inflow of private foreign capital and export-oriented activities.

India's impact on globalisation:

i. Through responding to the 1991 financial crisis, the Indian economy was liberalised to attract foreign direct investment.

ii. with its large English speaking population, there has been a lot of outsourcing to India in the form of a call centre.

iii. Banking operations by private Sectors were permitted to expand in the country.

iv. To promote globalisation, India has adopted an open economy.

OR

The economic consequences can be understood through following points :

i. Globalisation has increased trade in commodities across the globe. The restrictions imposed by different countries on the imports of other countries have been reduced.

ii. It focuses on the development of some elite groups of the society.

iii. The restrictions on the movement of capital across countries have also been reduced. Thus, investors in rich countries can invest their money in other countries particularly developing countries, where they get better returns.

iv. Economic globalisation enhances the disparities among the different classes of the society.

v. Globalisation has led to spread of ideas such as internet and computer related services.

vi. Globalisation also increases the role of WTO, World Bank and IMF.

vii. Economic globalisation leads to consumerism which enhances the market's role in society.

viii. Globalisation has led to increase in the movement of people. For example, about 300.000 Indians are working in Silicon Valley in USA.

23. In July 1985, Rajiv Gandhi reached an agreement with Harchand Singh Longowal, then the President of the Akali Dal. The main outcome of Rajiv Gandhi-Longowal accord in July 1985 was as:

i. It agreed that Chandigarh would be transferred to Punjab.

ii. A separate commission to be appointed to resolve a border dispute between Punjab and Haryana.

iv. To withdraw the Armed forces special power Act in Punjab.

SECTION-D (12 MARKS)

24. Read the text carefully and answer the questions:

On the 15th August 1947, Mahatma Gandhi did not participate in any of the Independence Day celebrations. He was in Kolkata in the areas which were torn by gruesome riots between Hindus and Muslims. He was saddened by the communal violence and disheartened that the principles of ahimsa (non-violence) and satyagraha (active but non-violent resistance) that he had lived and worked for, had failed to bind the people in troubled times. Gandhiji went on to persuade the Hindus and Muslims to give up violence. His presence in Kolkata greatly improved the situation, and the coming of independence was celebrated in a spirit of communal harmony, with joyous dancing in the streets. Gandhiji's prayer meetings attracted large crowds. But this was short-lived as riots between Hindus and Muslims erupted once again and Gandhiji had to resort to a fast to bring peace. Finally, on 30 January 1948, one such extremist, Nathuram Vinayak Godse, walked up to Gandhiji during his evening prayer in Delhi and fired three bullets at him, killing him instantly.

(i) **(a)** Kolkata

Explanation: Kolkata

(ii) **(c)** Nathuram Godse

Explanation: Nathuram Godse

(iii) **(b)** Magical

Explanation: Magical

(iv) **(d)** Sardar Patel

Explanation: Sardar Patel

Serial number of the information used	Concerned alphabet in the map	Name of the State
(i)	C	Bihar
(ii)	A	Gujarat
(iii)	D	Tamil Nadu
(iv)	B	Uttar Pradesh

26. a. Indian Prime Minister Dr. Manmohan Singh and General Musharraf of Pakistan.
b. Problem of Kashmir and problem of terrorism.
c. India and Pakistan stuck to their respective state's position on Kashmir. Both countries agreed to solve their conflicts with peaceful and mutual talks. The bus services, train services and air services have been resumed between the two countries.

the following manner:

- i. **Impact of USA:** The USA would not have become so powerful and its hegemony would not have been established. It would not be interfering in the world affairs more unilaterally.
- ii. **The Way towards the Third World War:** The world would have headed towards a Third World War if there was no disintegration of USSR. The war would have been more devastating and destructive.
- iii. **Formation of new Countries:** The disintegration of USSR led to the independence of many countries which were part of erstwhile USSR. This would have not been possible without the disintegration.
- iv. **USA's position in the United Nation Organisation:** After the disintegration of the Soviet Union, USA's position in the UNO also became very strong. Almost all the decisions in UNO were taken under the influence of USA. This situation could have been different if there was no collapse of USSR.
- v. **The Rise of secessionist Movement:** Most of the former Soviet Republics which are passing through conflicts and Civil Wars, would not have gone through this agony.
- vi. **The Accumulation of Nuclear Weapons:** Accumulation of nuclear weapons would have continued endlessly.
- vii. **The relevance of the Non-Alignment Movement:** The Non-Alignment movement would have been more relevant if there would have not been the disintegration of USSR.

OR

After the Russian Revolution of 1917, a new type of political-economic system was established in Russia. In Russia, means of production and distribution were placed under the state control. The dictatorship of the Communist Party existed in U.S.S.R. With the disintegration of the Soviet Union there was a collapse of communism. After the collapse of Communism, the process of change in these countries started from an authoritarian socialist system to a democratic capitalist system. But the transition from Communism to Capitalism was not a smooth one due to the following reasons:

- i. It brought ruin to the economies and disaster upon the people of the entire region.
- ii. About 90% of the State-controlled industries were sold to individuals and companies. But in Russia, there was a big shortage of persons who could efficiently handle private companies.
- iii. There were huge inflation and prices rose very high. Moreover, the value of Russian currency Rouble declined and foreign loan on Russia had risen to 160 billion dollars.
- iv. Majority of the people became a very poor and old system of social security, as well as health services, were completely paralysed.
- v. A priority of the political system changed and democratic institutions were not soundly built.

challenge the unipolar world. China's economic success since 1978 has made it great power. China has been the fastest growing economy since the reforms first began there. It is projected to overtake the US as the world's largest economy by 2040. It has enormous influence in regional affairs. The strength of its economy, together with other factors such as population, land mass, resources, regional location, and political influence makes it a powerful country.

Similarly, India had adopted the policy of liberalisation and globalisation. It has made tremendous progress. India along with China views itself as rising powers in global politics and can challenge the unipolar world. If India and China are able to lead a coalition of countries, this coalition would more powerful and may succeed in their aim.

OR

The India-China relations examined are as below:

Friendly relations:

- i. After the Chinese Revolution in 1949, India was one of the first countries to recognise the communist government.
- ii. Prime Minister Nehru and Chinese Premier Zhou Enlai adopted Panchsheel, the Five Principles of Peaceful Co-existence on 29 April 1954.

Conflict of 1962 and Post-Cold Era marked a major change in Indo-China relations.

Indo-China Conflict of 1962: Soon after independence, both states were involved in differences arising from the Chinese takeover Tibet in 1950 and the final settlement of the Sino-Indian border. In 1962, border dispute regarding territorial claims in Arunachal Pradesh and in Aksai Chin region of Ladakh, in which India suffered military reverses. This had an impact on relations between both of them. Till 1976, no progress was seen in the betterment of their relations, but after that, they improved slowly. The change in China's leadership allowed both countries to improve their relations. Border issues resolution was also started in 1981.

Indo-China Relation After Cold War: The end of the cold war marked significant changes in India and China relations. Their relations now have a strategic as well as an economic dimension. Both India and China consider themselves as rising powers in international politics.

After the visit of Rajiv Gandhi to China in December 1988, both governments tried to maintain 'peace and silence' on the border. They have also signed agreements on cultural exchange and cooperation in science and technology and opened four border posts for trade. Trade between India and China grew at 30% per year since 1999. Bilateral trade between India and China has increased from 338 million dollars (1992) to more than 18 billion dollars (2006). At the global level, India and China have adopted similar policies in international economic institutions like the World Trade Organisation.

up of Pakistan's nuclear programme. Leaders from both countries frequently visit each other nation and this way, they are becoming familiar with each other. Increasing transportation and communication links, and common economic interests and global concerns should establish a more positive and sound relationship the two most populous counties of the world.

29. A significant feature of the economics and politics of the North-East states may be mentioned for an understanding of the complexity of the situation in the region. Further, integrally linked with the issue of economic underdevelopment of the North-East, it is 'the unabated influx of foreign nationals into the North-East'. The All-Assam Students Union and the Assam Gana Parishad has launched a big movement against the influx of Bangladeshis in Assam.

A disturbed North-East has witnessed violent and armed struggles against the Union Government and also violent inter-tribal struggles within all the seven states of the NorthEast. On August 9, 1993, the Minister of State for Home, Rajesh Pilot, had to order the despatch more battalions of security forces to contain the ongoing bloody conflict between Nagas and Kukis which has serious repercussions for law and order in Manipur. Meghalaya's capital Shillong witnessed serious riots by the 'locals' against the 'outsiders'.The Bodo and the Karbi tribes are involved in a struggle for autonomy in Assam.

Thus, two kinds of movements are going on in the North-East. First, the armed groups are secessionists and they want to break up the unity of the country. Social discontent is quite widespread in North-East and if appropriate solutions are not found, alienated groups always take to armed insurgency.

A new development in North-East has been the emergence of an educated middle class in all the seven states of the North-East. The reservation policy for the tribals in educational institutions has created a 'tribal elite' who experience the non-availability of opportunities in their small states.

The Union Government has to play a very active and positive role in the political economy of North-East. First, it is the sole responsibility of the Union Government to protect North-East from the influx of foreigners. Second, the Union Government has to directly intervene against armed and secessionist movements in the North-East. Third, the Union Government should effectively coordinate the activities of economic development of the whole region of the North-East. Some of the states like Arunachal Pradesh or Mizoram are too small to deal with inter-state economic projects for development.

OR

In the midst of severe competition and conflicts, a consensus appears to have emerged among most parties consisting of following four elements:

2. All political parties supported the reservation of seats for backward classes in education and employment and even to ensure the OBCS to get adequate share of power.
 3. Role of state-level parties was accepted in the governance of the country.
 4. Coalition politics has shifted the focus of political parties from ideological differences to power-sharing arrangements. Hence most of the NDA did not agree with the Hindutva ideology of BJP, still, they come together to form a government and remained in power for full term.
30. In January 1977, after 18 months of emergency, the government decided to hold the elections. Accordingly, all the leaders and activists were released from jails. The decision was quick, parties did not have enough time for preparation. The Janata Party which had formed during the pre-emergence period by a coalition of various anti-Congress and anti-emergency parties decided to fight against Congress. The result of 1977 came out with a big surprise to the country. For the first time since, independence, the Congress party was defeated in the Lok Sabha. The Congress could win only 154 seats in the Lok Sabha. Its share of popular votes fell to less than 35%. The Janata Party and its allies won 330 out of the 542 seats in the Lok Sabha; Janata party itself won 295 seats and thus enjoyed a clear majority. The main reason behind the Congress defeat in 1977 was:
- i. Its anti-democratic decisions.
 - ii. Imposition of emergency had a negative impact on the image of Congress.
 - iii. During the emergency, Congress had used harsh measures like demolition, the forced sterilisation, forced relocation and displacements etc. That is why people decided not to elect Congress representative to the next Lok Sabha election and the Janata Party, who gave public a bright look of democracy and was sympathetic towards public, was elected.
 - iv. The middle castes from North India were beginning to move away from the Congress and the Janata Party became a platform for many different groups of people to come together.
 - v. It can be said that voters punished anti-democratic government.

OR

In March 1974 students came together in Bihar against rising prices, food scarcity, unemployment and corruption. After a point they invited Jayaprakash Narayan, who had given up active politics and was involved in social work, to lead the student movement. He accepted it on the condition that the movement will remain nonviolent and will not limit to Bihar. Thus the students' movement assumed a political character and had national appeal. People from all walks of life now entered the movement. Jayaprakash Narayan demanded the dismissal of Congress government in Bihar and gave a call for a total revolution in the social, economic and political spheres in order to

Parliament. Both Bihar and Gujarat agitations were seen as anti-Congress. These were considered protests against the leadership of Indira Gandhi.