

Time Allowed: 3 hours

**SAMPLE QUESTION PAPER - 3
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. Appointment of U Thant as a UN secretary general
 - ii. Appointment of Dag Hammarskjöld as a UN secretary general
 - iii. Appointment of Kurt Waldheim as a UN secretary general
 - iv. Appointment of Trygve Lie as a UN secretary general

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

2. Which of the following is not true about the Kerala model of planning? **[1]**

a) People's Participation in plans at the Panchayat level	b) Focus on big industries and large projects
c) Focus on health and education	d) Focus on land reforms and effective food distribution

a) Communist Party of India

b) Praja Socialist Party

c) Bhartiya Janta Party

d) Bhartiya Jana Sangh

4. What became the central machinery for deciding what track and plan/approach India would adopt for its development? [1]

a) Bombay plan

b) First five year plan

c) Drafting committee

d) Planning commission

5. Match List I with List II regarding the political consequences of globalization earlier and now. [1]

List-1	List-2
(a) Welfare state	(i) Global leaders
(b) Social wellbeing	(ii) Minimalist government
(c) Politically ill-informed about other countries	(iii) Marketing Economy
(d) Political leaders	(iv) Well-informed due to technological advancements

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

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

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

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

6. **Assertion (A):** India was divided into 14 states and 6 union territories by the state Reorganisation Act 1956. [1]

Reason (R): The creation of linguistic provinces has helped a lot in instilling feelings of regionalism in the Indian public.

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. Who was the second prime minister of India? [1]

a) Indira Gandhi

b) V.K. Menon

c) Rajendra Prasad

d) Lal Bahadur Shastri

a) Ram Manohar Lohia

b) K. Kamaraj

c) Indira Gandhi

d) Lal Bahadur Shastri

9. North Atlantic Treaty Organisation (NATO) was led by [1]

a) Britain

b) Japan

c) USSR

d) USA

10. **Assertion (A):** The Berlin wall was built in 1961. [1]

Reason (R): Germany was a friend of allied 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 two new states were carved out of Punjab? [1]

a) Haryana and Himachal Pradesh

b) Haryana and Uttarakhand

c) Punjab and Haryana

d) Uttarakhand and Himachal Pradesh

12. Which of the following known as birth place of SAARC? [1]

a) Dhaka

b) Islamabad

c) Kathmandu

d) New Delhi

SECTION- B (12 MARKS)

13. Mention any four threats, except war, to human security. [2]

14. What was the main reason for the anti-Muslim riots in Gujarat in 2002? [2]

15. What is Resource Geopolitics? [2]

16. What does 'Aaya Ram, Gaya Ram' stand for in Indian politics? [2]

17. State any four events that are responsible for the strained relations between India and China. [2]

18. Explain the nature of Congress dominance after the independence in relation to democracy in other countries. [2]

20. Describe any six criteria for the new membership of Security Council as suggested after 1997. [4]
21. Explain India's stand on environmental issues. What steps have been suggested by India in this respect? [4]

OR

What is meant by **Common but differentiated responsibilities**? How could we implement the idea?

22. Explain positive and negative effects of globalisation. [4]

OR

How has globalisation enhanced the position of a state?

23. What were the main provisions of the Punjab accord? In what way can they be the basis for further tensions between the Punjab and its neighbouring States? [4]

SECTION-D (12 MARKS)

24. **Read the text carefully and answer the questions:** [4]

The acceptance of the principle of linguistic states did not mean, however, that all states immediately became linguistic states. There was an experiment of 'bilingual' Bombay state, consisting of Gujarati- and Marathi-speaking people. After a popular agitation, the states of Maharashtra and Gujarat were created in 1960. In Punjab also, there were two linguistic groups: Hindi-speaking and Punjabi-speaking. The Punjabi-speaking people demanded a separate state. But it was not granted with other states in 1956. Statehood for Punjab came ten years later, in 1966, when the territories of today's Haryana and Himachal Pradesh were separated from the larger Punjab state. Another major reorganisation of states took place in the north-east in 1972. Meghalaya was carved out of Assam in 1972. Manipur and Tripura too emerged as separate states in the same year. The states of Mizoram and Arunachal Pradesh came into being in 1987. Nagaland had become a state much earlier in 1963.

- (i) Name the original state from which Gujarat was carved out?

a) Saurashtra

b) Bombay

c) Rajputana

d) Junagarh

- (ii) Which year the states of Meghalaya have been carved out from Assam?

c) 1987

d) 1972

(iii) When the Haryana and Punjab have been separated from Punjab?

a) 1966

b) 1978

c) 1956

d) 1960

(iv) Which year the state of Nagaland had come into being?

a) 1987

b) 1963

c) 1956

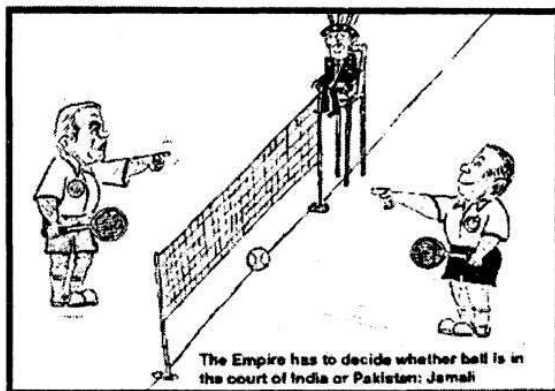
d) 1953

25. In the given outline political map of India, four states have been marked as (A) (B) (C) and (D). Identify these states on the basis of the information given below and write their correct names in your answer book, along with their respective serial number of the information used and the concerned alphabets as per the following format:-

[4]

- i. The latest state of the Indian Union.
- ii. A state where an organization of Dalit Panthers was formed.
- iii. State where the operation blue star was launched.
- iv. State to which the Nizam belonged to.





- i. Interpret the role of two key players who are also interested in the region.
- ii. Is there any commonality between their perspectives?

SECTION-E (24 MARKS)

27. Why was Gorbachev forced to initiate reforms and how did it lead to the disintegration of the Soviet Union? [6]

OR

What is meant by 'Shock therapy'? Assess its consequences on the Post-Communist regimes?

28. Describe the importance and strengths of ASEAN. [6]

OR

Name the pillars and the objectives of the ASEAN Community.

29. Highlight any three areas where consensus has emerged among most of the political parties in India after 1989. [6]

OR

Write an essay on caste oppressions and socio-economic inequalities among backward classes.

OR

Describe the issues of conflict between the Government and the Ruling Party and the Judiciary from 1971-75.

SECTION – A (12 MARKS)
Solutions

1. **(a)** iv, ii, i, iii

Explanation: iv. Appointment of Trygve Lie as a UN secretary general (1946-1952)

ii. Appointment of Dag Hammarskjöld as a UN secretary general (1953-1961)

i. Appointment of U Thant as a UN secretary general (1961-1971)

iii. Appointment of Kurt Waldheim as a UN secretary general (1972-1981)

2.

(b) Focus on big industries and large projects

Explanation: Decentralized planning is designed to involve the peoples through voluntary citizens organization in making plans at the panchayats, blocs, and district level. The 'Kerala model' is the name given to the path of planning and development charted by the State of Kerala. There has been a focus in this model on education, health, land reform, effective food distribution, and poverty alleviation.

3. **(a)** Communist Party of India

Explanation: Communist Party of India

4.

(d) Planning commission

Explanation: Planning commission

5.

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

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

6. **(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.

7.

(d) Lal Bahadur Shastri

Explanation: Lal Bahadur Shastri

8.

(d) Lal Bahadur Shastri

Explanation: Lal Bahadur Shastri

9.

(d) USA

Explanation: USA

10.

(c) A is true but R is false.

Explanation: A is true but R is false.

11. **(a)** Haryana and Himachal Pradesh

Explanation: The decade of 1980s also witnessed major developments in the State of

12. (a) Dhaka

Explanation: South Asian Association for Regional Cooperation (SAARC) was founded/established in **Dhaka** on 8 December 1985. Its secretariat/headquarters is based in Kathmandu, Nepal.

SECTION- B (12 MARKS)

13. The four threats to human security are :

- i. Global poverty
- ii. Terrorism
- iii. Migration
- iv. Human rights violation

14. In February-March 2002 large scale violence took place against Muslims in Gujarat because:

- i. At Godhra station, a bogey of Sabarmati Express train was set on fire which was full of Karsevaks. They were returning from Ayodhya.
- ii. Suspecting the hand of Muslims in setting fire to the bogey large-scale violence against Muslims began in Gujarat from the next day.

15. Resource Geopolitics is about who gets what, when, where, and how. It is concerned with the allocation of distribution of natural resources among the nation states of the global arena. They have been the focus of inter- state rivalry and western geopolitical thinking about resources have been dominated by the relationship of trade, war and power, at the core of which are overseas resources and maritime navigation.

16. 1. The phrase 'Aaya Ram, Gaya Ram' implied amazing feat of floor crossing achieved by Gaya Lal, an MLA in Haryana, in 1967.
2. He changed his party thrice in fortnight, from Congress to United Front, back to Congress and then within nine hours to United Front again.
3. This incident became the subject of numerous joke and cartoon. Later, the Constitution was amended to prevent defections.
4. Now, the Constitution has been amended to prevent this practice under 'Anti Defection Law'.

17. Events that are responsible for the strained relations between India and China were as:

- i. The annexation of Tibet by China.
- ii. Political Asylum given to Dalai Lama by India.
- iii. The border dispute between India and China.
- iv. The Chinese invasion, 1962.

18. The dominance of one party in the different countries of the world was ensured by compromising democracy i.e., as in China, Cuba and Syria. But in India, Congress was dominant in the multiparty system where all other parties had the freedom to participate in the democratic system. Its dominance strengthened democracy in India.

SECTION-C (20 MARKS)

- ii. The UN convention for the suppression of unlawful acts against the Safety of Civil Aviation (1971).
- iii. The UN convention for the suppression of unlawful seizure of Aircraft (1970).
- iv. The UN convention on the prevention and punishment of crimes against international protected people (to outlaw attacks of senior government officials and diplomats) (1973).
- v. The UN convention against the taking of Hostages.
- vi. The UN convention on the physical protection of Nuclear Material (1980)
- vii. The UN protocol for the suppression of unlawful acts of violence at airports serving international civil aviation supplementary to the convention for the suppression of unlawful acts against the safety of civil aviation (1988).
- viii. The UN convention for the suppression of unlawful acts against the safety of maritime navigation (1988).

20. A new member, as suggested after 1997, should be:

- i. A major economic power.
- ii. A substantial contributor to the UN budget.
- iii. A nation that respects democracy and human rights.
- iv. A big nation in terms of its populations.
- v. A major military power.
- vi. A country that would make the Council more representative of the world's diversity in terms of geography, economic system, and culture.

21. India plays a dominating role among the Asian countries on environmental issues:

- i. India signed and ratified the 1997 Kyoto Protocol in August 2002. India followed the 'principle common but differentiated responsibility' because India is the view that the major responsibility of curbing emission rests with the developed countries, which have accumulated emissions over a long period of time.
- ii. India's international negotiating position relies heavily on principles of historical responsibility, as enshrined in UNFCCC. Neither does it seem fair to impose restrictions on India when the country's rise per capita carbon emissions by 2030 is likely to still represent less than half the world average of 3.8 tonnes in 2000.
- iii. The government is also keen to launch a National Mission on Biodiesel, using about 11 million hectares of land to produce biodiesel by 2011-2012. And India has one of the largest renewable energy programmes in the world.
- iv. The Indian government is already participating in global efforts through a number of programmes i.e. National Auto fuel Policy, The Electricity Act 2003, The Energy Conservation Act, 2001 etc.

OR

Common but differentiated responsibilities mean that the state shall cooperate in the spirit of global partnership to conserve, protect and restore the health and integrity of

- i. The Rio-Summit held in June 1992 produced conventions dealing with climate change, biodiversity, forestry and recommended a list of developed practices called Agenda 21.
- ii. The Kyoto Protocol, an international agreement setting targets for industrialised countries to cut their greenhouse gas emissions. Certain gases like Carbon dioxide, Methane, Hydro-fluoro carbons etc. are considered at least partly responsible for global warming - the rise in global temperature which may have catastrophic consequences for life on Earth. The protocol was agreed to in 1997 in Kyoto in Japan, based on principles set out in UNFCCC.

22. The positive effects of globalisation are as:

1. Increase in the volume of trade in goods and services.
2. It attracts private foreign capital investment.
3. Promotes world peace and unity.
4. Give access to a larger market.

The negative effects of globalisation are as:

1. It has widened income disparities by making the rich richer and the poor more poorer.
2. Gradually, globalisation is also a reason for depletion of flora and fauna in country.
3. It creates job insecurity.
4. Causes fluctuation of prices.

OR

Globalisation enhanced the position of a state as:

- i. The primacy of the state continues to be the unchallenged basis of a political community. It has still the power to raise the issue of old jealousy with its neighbouring state or country with the international forum.
- ii. The state continues to discharge its essential functions like law and order and national security.
- iii. It consciously withdraws from certain domains from which it wishes to.
- iv. The state can collect information about its citizens more quickly and in real-time than before.

23. The election in 1984, the new Prime Minister Rajiv Gandhi initiated a dialogue with Akali leaders. Punjab Accord, also known as the Rajiv Gandhi - Longowal Accord was an agreement signed between the then Prime Minister Rajiv Gandhi and Harchand Singh Longowal, the then President of Akali Dal in July 1985. It was agreed that Chandigarh would be transferred to Punjab, a separate commission would be appointed to resolve the border dispute between Punjab and Haryana, and a tribunal would be set up to decide the sharing of Ravi-Beas river water among Punjab, Haryana, and Rajasthan. The agreement also provided for compensation to and better treatment of those affected by the militancy in Punjab.

- i. Militancy and counter-insurgency violence led to excesses by the police and violations of human rights.
- ii. Politically, it led to a fragmentation of the Akali Dal.
- iii. The central government had to impose president's rule in the State and the normal electoral and political process was suspended.
- iv. To restore the political process in the atmosphere of suspicion and violence was not easy.
- v. Militancy was eventually eradicated by the security forces. The alliance of Akali Dal and the BJP scored a major victory in 1997.

SECTION-D (12 MARKS)

24. Read the text carefully and answer the questions:

The acceptance of the principle of linguistic states did not mean, however, that all states immediately became linguistic states. There was an experiment of 'bilingual' Bombay state, consisting of Gujarati- and Marathi-speaking people. After a popular agitation, the states of Maharashtra and Gujarat were created in 1960. In Punjab also, there were two linguistic groups: Hindi-speaking and Punjabi-speaking. The Punjabi-speaking people demanded a separate state. But it was not granted with other states in 1956. Statehood for Punjab came ten years later, in 1966, when the territories of today's Haryana and Himachal Pradesh were separated from the larger Punjab state. Another major reorganisation of states took place in the north-east in 1972. Meghalaya was carved out of Assam in 1972. Manipur and Tripura too emerged as separate states in the same year. The states of Mizoram and Arunachal Pradesh came into being in 1987. Nagaland had become a state much earlier in 1963.

(i) **(b)** Bombay

Explanation: Bombay

(ii) **(d)** 1972

Explanation: 1972

(iii) **(a)** 1966

Explanation: 1966

(iv) **(b)** 1963

Explanation: 1963

25.	i	Telangana	A
	ii	Maharashtra	C
	iii	Punjab	D
	iv	Hydrabad	B

26. i. China and USA are the two key players in the region. Sino-Indian relations have improved significantly over the last ten years. As shown in the cartoon (I), two

issues (i.e. border issue) with India.

- ii. The second cartoon shows the role of the USA in the South Asian region. The US has good relations with both India and Pakistan and therefore works as a moderator in India-Pakistan relations. In the cartoon, the US has been shown as a referee in a tennis match between India and Pakistan.

Both China and the USA want to have economic ties i.e. trade and commerce in the region in this age of liberalisation and globalisation.

SECTION-E (24 MARKS)

27. The factors that forced Gorbachev to initiate the reforms in the USSR were as given below:

- i. The Soviet system became bureaucratic and authoritarian, making life very difficult for the citizens.
- ii. Lack of democracy and the absence of freedom of speech stifled people. As a result of it, people often expressed their dissent in jokes and cartoons.
- iii. There was control of one party i.e., the Communist Party of the Soviet Union had tight control over all institutions and was unaccountable to the people.
- iv. The party refused to recognise the urge of people in the fifteen republics had no right to manage their own affairs including their cultural affairs.
- v. Russia was one of the fifteen republics that together constituted the USSR, in reality, Russia dominated everything, and people from other regions felt neglected and often suppressed.
- vi. In the arms race, the Soviet Union managed to match the US from time to time, but at great cost. The Soviet Union lagged behind the West in technology, infrastructure (e.g. transport, power) and in fulfilling the political or economic aspirations of citizens.

OR

The dissolution of the USSR was correlated with the downfall of communism in the countries which were members of the socialist bloc. These countries were under the huge influence to change their economic model to Capitalism. These post-Soviet countries underwent a process of transition from an authoritarian socialist system to a democratic capitalist system. The model of transition came to be called 'Shock Therapy'. It was a sudden change. It was facilitated by the World Bank and IMF, the Bretton Woods institutions.

The term 'Shock Therapy' meant the transitional model from being a socialist country to a capitalist country influenced by the World Bank and the IMF.

Four consequences of 'Shock Therapy' were:

- 1. 'Shock Therapy' proved to be a real shock for the Soviet economy. It brought ruin to the communist economies and the people of the region. Some countries struggled as

2. It led to the collapse of the state-controlled industrial units and high scale privatization of the government enterprises and subsequent auctioning of the state-owned industries which were called the 'largest garage sale' in world history. Government entities were sold at nominal rates which saw a condition of hyperinflation due to the policies of industrialists for their profit.
 3. The value of Russian currency, Ruble declined dramatically with a soaring rate of inflation pushing people into poverty.
 4. The old system of social welfare was pushed to ashes with government withdrawing subsidies. It worsened the condition of poor people as they became poorer. It also led to a lack of facilities for the poor people of the country.
 5. It widened the gap between rich and poor. It further reinforced the economic divide.
28. The importance and strengths of ASEAN are as:
- i. ASEAN is rapidly growing into a very important regional organisation. Its Vision 2020 has defined an outward-looking role for ASEAN in the international community.
 - ii. It has followed a policy of negotiations over conflicts in the region. ASEAN has mediated the end of the Cambodian conflict, the East Timor crisis, and meets annually to discuss East Asian cooperation.
 - iii. The current economic strength of ASEAN, especially its economic relevance as a trading and investment partner to the growing Asian economies makes this an attractive proposition. India has signed FTAs with two ASEAN members, Singapore and Thailand.
 - iv. ASEAN's strength lies in its policies of interaction and consultation with member states, with dialogue partners, and with other non-regional organisations. It is the only regional association in Asia that provides a political forum where Asian countries and the major powers can discuss political and security concerns.

OR

- a. The pillars of the ASEAN Community are the ASEAN Security Community, the ASEAN Economic Community, and the ASEAN Socio-Cultural Community. ASEAN was established in 1967 by five countries of this region Indonesia, Malaysia, the Philippines, Singapore, and Thailand.
- b. The objectives of the ASEAN Community were primarily to:
 - i. Accelerate economic growth and through that social progress and cultural development.
 - ii. Promote regional peace and stability based on the rule of law and the principles of the United Nation's Charter.
 - iii. ASEAN countries have celebrated what has become known as the 'ASEAN Way', a form of interaction that is informal, non-confrontationist and cooperative. The respect for national sovereignty is critical to the functioning of ASEAN.

Socio-Cultural Community were established. The objective of ASEAN Security Community is to uphold peace so that outstanding territorial disputes are not escalated into armed confrontations.

29. A broad agreement has emerged among most parties on crucial issues. In the midst of severe competition and many conflicts, a consensus appears to have emerged among most parties. This consensus consists of the following elements.

- Agreement on new economic policies.
- Acceptance of the political and social claims of the backward castes (OBCs)
- Acceptance of the role of the State level parties in the governance of the country.
- Emphasis on pragmatic considerations rather than ideological positions.

(explain any three points)

OR

Caste oppression and socio-economic inequalities among backward classes:

The social structure of India is to a large extent based on caste structure and caste identities. As the narrow sectional loyalties based on caste had done much harm to the country during the British rule, the Congress Party decided to check its evil effects after independence.

It is well-known that the basis of electoral politics is the manipulation of votes.

As a result of the introduction of Universal Adult Franchise even those social groups who stand very low in the social hierarchy and are economically backward, have come to realise that they yield enormous power. They have become conscious of their importance because various political parties compete to solicit their support.

It is not caste alone which influences politics. Politics also transforms the caste and affects its solidarity and hierarchy. A caste, conscious of its social stratification strives to better its positions for the sake of modernising life of its members and thereby saving itself from the onslaughts of social injustice.

Caste in the State Politics: According to **Michael Brecher** caste plays a major role in the state and local politics but it is marginal at the all-India level. Though no state of the Indian Union has been immune from the impact of caste politics, it has been more in Bihar, Kerala, Tamil Nadu, Andhra Pradesh, Maharashtra, etc.

Evaluation of the Role of Caste: From the above discussion it is clear that caste continues to be a paramount factor in Indian politics. At the same time, it cannot be denied that the role of caste has been decried as a fissiparous threat to national unity. It has encouraged the people to put group loyalty above merit and competence, and selfishness above public well-being. All this has jeopardised the liberal democratic values.

30. Reasons behind the emergence of the Janta Party in 1977:

- i. The non-democratic character of the Congress Government.

- iii. To ensure that the non-Congress votes would not be divided.
 - iv. By giving the slogan of Save Democracy, the Janta Party made this election into a referendum on Emergency
 - v. Jaya Prakash Narayan became the symbol of restoration of democracy.
 - vi. Middle sections of North India was moving away from Congress for whom Janata Party became a platform.
- (explain any THREE)

OR

The conflict between Ruling Party - Its Government and Judiciary of the country: Before the declaration of Emergency in 1975 the Indira Congress Government and the ruling party (known as New Congress or Indira Congress) had several differences with the judiciary of the country.

- i. Three constitutional issues had emerged:
 - a. First of all, can the Parliament abridge the Fundamental Rights of Indian citizens? The Supreme Court said it cannot.
 - b. Secondly, can the Parliament curtail the right to property by making an amendment? Again the court said that Parliament cannot amend the Constitution in such a manner that rights are curtailed.
 - c. Thirdly, the Parliament amended the Constitution saying that it can abridge fundamental rights for giving effect to Directive Principles. But the Supreme Court rejected this provision also. This led to a crisis as far as the relations between the government and the judiciary were concerned.
- ii. Conflict with judiciary due to several issues culminated in the famous Kesavananda Bharti Case. In this case, the Court gave a decision that there are some basic features of the Constitution and the Parliament cannot amend these features. Two developments further added to the tension between the judiciary and the executive. Immediately after the Supreme Court's decision in 1973 in the Kesavananda Bharti case, a vacancy arose for the post of the Chief Justice of India. It had been a practice to appoint the senior most judge of the Supreme Court as the Chief Justice. But in 1973, the government set aside the seniority of three judges and appointment became politically controversial because all the three judges who were superseded had given ruling against the stand of the government.