# KENDRIYA VIDYALAYA SANGATHAN(KOLKATA REGION) FIRST PRE – BOARD EXAMINATION PHYSICS (THEORY) 042 MARKING SCHEME

#### Section A Directions (Q1-Q10) Select the most appropriate option from those given below each question (c) Removing 6.25x10<sup>18</sup> electrons (b) 110 Ω 2 1 3 (a) speed of the particle, 1 4 (c) 4 H 1 (c) Dual nature 5 1 (d) radio waves 6 1 1 7 (d) $160 \Omega$ 8 <sup>56</sup><sub>26</sub>Fe 1 (b) (c ) 60 Hz and 120 Hz. 9 10 (a) f/21 Directions (Q11 -Q15) Fill in the blanks with appropriate answer. CONSTRUCTIVE 1 12 Open 1 13 Flux /field 1 3<sup>rd</sup> orbit/2<sup>nd</sup> exited state. 14 1 KE is 2.5 eV. 15 1 Directions (Q16 -Q20) Answer the following Draw concentric circles with charge at the centre 1 17 No change 1 18 Convex lens 1 OR c=E/B: $B=E/c=6.3/3X 10^8=2.1X10^{-8}T$ 19 Correct Definition 20 1 Low power, long life (any two advantages of LED) Section B $I_1/I_2=4/9$ 21 1+1 $a/b = 2/3 : \frac{Imax}{Imin} = \frac{(a+b)^2}{(a-b)^2} = 25:1$ (Ans.)

	OR	
	Ray diagram showing the image formation by an astronomical telescope	1.5
	Expression of its magnifying power $M = \frac{\beta}{\alpha} = \frac{fo}{fe}$	+0.5
22	Total energy of hydrogen atom in $1^{st}$ excited state =-13.6 eV/ $2^2$ = -3.4 eV.	1
	$KE = 3.4 \text{ eV}. (K.E = \frac{kZe^2}{2r})$	1/2
	$PE = -6.8 \text{ eV} \ (P.E = -\frac{kZe^2}{r})$	1/2
23	I. For Same kinetic energy. $\lambda = \frac{h}{\sqrt{2mE}}$ (1:2)	1+1
	II. Same accelerating stopping potential $\lambda = \frac{h}{\sqrt{2mqV}}$ (1:2 $\sqrt{2}$ )	
24	Definition of the magnetic dipole moment.	0.5+
	Derivation of the expression for the magnetic dipole moment	1.5
25	$R = \frac{\rho l}{A}$ ; $l = 1/\rho$	1
	Resistivity ρ is greater for manganin , hence copper wire is longer.	+1
26	Statement of Lenz's law.	1+1
	Yes; emf will be induced in the rod due to the motion of the straight rod in the earth's magnetic field.(motional emf)	
27	Energy band diagram of p & n type semiconductors.	0.5+0.5
	Difference between p and n type semiconductor OR	0.5+0.5
	$E_0 = h v_0 = hc/\lambda_0 = 6.6X10^{-34}X3X \cdot 10^8/6X10^{-7}x1.6X10^{-19} = 2.06 \text{ eV}$	
	As the energy of the incident radiation is less than the energy gap, can't detect.	1.5+0.5
	Section C	
28	Circuit diagram,+ working principle of Meter Bridge.	1+1
	Precautions (any two)	0.5+0.5
	$R = R_0 \left[ 1 + \alpha (T - T_0) \right]$	0.5
	$R_1 = 200[1 + 0.0031 \times 100] = 200 \times 1.31 = 262 \Omega$	+2
	$R_2 = 100[1 + 0.0068x100] = 100x1.68 = 168\Omega$	+0.5
29	$R_S = R_1 + R_2 = 262 + 168 = 430\Omega$ . (a) Half life of a radioactive element	1+1+1
	(b) decay constant $T_{1/2} = 0.693$ ; $\lambda = 0.693 \times 10^{-3} \text{ sec}^{-1}$	
	λ	
30	time taken 4000 sec  (a) To make the angle between area vector and magnetic field vector perpendicular	0.5+0.5
	+ by using cylindrical magnet	3.5.0.0
	(b) For equations $V=I_g(R+G)$	2
	$V/2=I_g(R'+G)$ Solving we get $R'=R-G/2$	

31	Definition of capacitive reactance.	0.5
	The graph showing the variation of capacitive reactance with frequency of AC	
	*	
		0.5
	——————————————————————————————————————	
	(i) $C = \frac{\epsilon_0 A}{d}$ decreases, $X_c = 1/wC$ increases, current in the circuit and brightness of the bulb	
	decreases,	1+1
	(ii) $C=KC_0$ increases, $X_c = 1/wC$ deceases, current in the circuit and brightness of the bulb	
	increases,	
	OR	2+1
	Derivation of Power in AC+ correct explanation of the condition	
32	Circuit diagram+working of full wave rectifier	0.5+1.5
	Input and output waveforms.	0.5+0.5
33	Sketch showing of a plane electromagnetic wave	1.5+
	<ul><li>I. UV radiations.</li><li>II. Radio waves.</li></ul>	1.5
	III. Infrared radiations.	
34	I. Definition	1+1+1
	II. Derivation of relation between critical angle and refractive index.	
	III. any one phenomenon based on total internal reflection.	
	Section D	3
25	Section D	3
35	(a) Labeled diagram + principle and working of a cyclotron.	3
35		
35	(a) Labeled diagram + principle and working of a cyclotron. (b) Expression of time period $T = 2\Pi m/qB$	3
35	(a) Labeled diagram + principle and working of a cyclotron.	3 +1
35	(a) Labeled diagram + principle and working of a cyclotron.  (b) Expression of time period $T = 2\Pi m/qB$ (c) $\mathbf{r} = \frac{m v}{B q}$ + correct solution  OR	3 +1 0.5+0.5
35	(a) Labeled diagram + principle and working of a cyclotron.  (b) Expression of time period $T = 2\Pi m/qB$ (c) $\mathbf{r} = \frac{m  v}{B  q}$ + correct solution  OR  (a) Derivation for the force + definition of one ampere.	3 +1 0.5+0.5
35	(a) Labeled diagram + principle and working of a cyclotron.  (b) Expression of time period $T = 2\Pi m/qB$ (c) $\mathbf{r} = \frac{m  v}{B  q}$ + correct solution  OR  (a) Derivation for the force + definition of one ampere.  (b) Magnetic field lines	3 +1 0.5+0.5 2 1
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	(a) Labeled diagram + principle and working of a cyclotron.  (b) Expression of time period T = 2Πm/qB  (c) $\mathbf{r} = \frac{m  v}{B  q}$ + correct solution  OR  (a) Derivation for the force + definition of one ampere.  (b) Magnetic field lines (c) correct solution  Ray diagram + expression for the refractive index +Two diagrams  OR  a) The fringe width of the slit is doubled; the intensity of interfering waves becomes four	3 +1 0.5+0.5 2 1 2
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37	(a) Definition of dipole+ expression for torque + direction of the torque	3
	(b) Potential energy of a dipole	+1
	(c )work done in rotating the dipole from unstable to the stable equilibrium.	+1
	OR	
	(a) Derive an expression for the capacitance	3
	(b) (i) electric field = $E_0/K$ (ii) the energy stored in the capacitor = $1/K$ times $\frac{1}{2}\varepsilon_0 E^2$	+1+1

### KENDRIYA VIDYALAYA SANGATHAN

#### **SAMPLE PAPER - 2019**

**CLASS: XII** 

SUBJECT: ACCOUNTANCY

TIME: 3 HOURS MAX. MARKS: 80

#### General Instructions:

1

D

- (i) This question paper contains two parts A and B
- (ii) Both Part A and Part- B are compulsory.
- (iii) All parts of the questions should be attempted at one place.
- (iv) Show your workings clearly wherever necessary.

# PART A: ACCOUNTING FOR NPO, PARTNERSHIP FIRMS AND COMPANIES (60 MARKS)

2 B 1 3 C 1 4 A 1 5 D 1 6 B 1 7 D 1 8 C 1 9 Life membership Fee 1 10 Employees Stock Option Plan grants options to its employees to subscribe for shares of company at a predetermined price. This option is a right but not an obligation. This option is only for those employees who fulfil the prescribed terms and conditions.  11 Reserve Capital 1 12 D 1 13 Shareholder's fund-share capital-added as a last item 1 14 A 27 500 to 200 at 500 and 46 500 an			
4 A 1 5 D 1 6 B 1 1 7 D 1 8 C 1 9 Life membership Fee 1 1 Employees Stock Option Plan grants options to its employees to subscribe for shares of company at a predetermined price. This option is a right but not an obligation. This option is only for those employees who fulfil the prescribed terms and conditions.  11 Reserve Capital 1 12 D 1 13 Shareholder's fund-share capital-added as a last item 1	2	В	1
5 D 1 6 B 1 7 D 1 8 C 1 9 Life membership Fee 1 1 Employees Stock Option Plan grants options to its employees to subscribe for shares of company at a predetermined price. This option is a right but not an obligation. This option is only for those employees who fulfil the prescribed terms and conditions.  11 Reserve Capital 1 12 D 1 13 Shareholder's fund-share capital-added as a last item 1	3	С	1
6 B 1 7 D 1 8 C 1 9 Life membership Fee 1 10 Employees Stock Option Plan grants options to its employees to subscribe for shares of company at a predetermined price. This option is a right but not an obligation. This option is only for those employees who fulfil the prescribed terms and conditions.  11 Reserve Capital 1 12 D 1 13 Shareholder's fund-share capital-added as a last item 1	4	A	1
7 D 1  8 C 1  9 Life membership Fee 1  10 Employees Stock Option Plan grants options to its employees to subscribe for shares of company at a predetermined price. This option is a right but not an obligation. This option is only for those employees who fulfil the prescribed terms and conditions.  11 Reserve Capital 1  12 D 1  13 Shareholder's fund-share capital-added as a last item 1  14	5	D	1
8 C 1 9 Life membership Fee 1 1 10 Employees Stock Option Plan grants options to its employees to subscribe for shares of company at a predetermined price. This option is a right but not an obligation. This option is only for those employees who fulfil the prescribed terms and conditions.  11 Reserve Capital 1 12 D 1 13 Shareholder's fund-share capital-added as a last item 1 14	6	В	1
9 Life membership Fee 1  10 Employees Stock Option Plan grants options to its employees to subscribe for shares of company at a predetermined price. This option is a right but not an obligation. This option is only for those employees who fulfil the prescribed terms and conditions.  11 Reserve Capital 1  12 D 1  13 Shareholder's fund-share capital-added as a last item 1  14	7	D	1
Employees Stock Option Plan grants options to its employees to subscribe for shares of company at a predetermined price. This option is a right but not an obligation. This option is only for those employees who fulfil the prescribed terms and conditions.  1 Reserve Capital  1 Shareholder's fund-share capital-added as a last item  1 3	8	С	1
Employees Stock Option Plan grants options to its employees to subscribe for shares of company at a predetermined price. This option is a right but not an obligation. This option is only for those employees who fulfil the prescribed terms and conditions.  11 Reserve Capital  12 D  13 Shareholder's fund-share capital-added as a last item  1 1	9	Life membership Fee	1
12 D 13 Shareholder's fund-share capital-added as a last item 14	10	shares of company at a predetermined price. This option is a right but not an obligation. This option is only for those employees who fulfil the prescribed	1
13 Shareholder's fund-share capital-added as a last item 1  14		Reserve Capital	1
14	12	D	1
14   0.07 500 + 40 000 45 000 00 000 0 40 500		Shareholder's fund-share capital-added as a last item	
3,97,500 + 18,000 - 45,000 - 60,000 = 3,10,500	14	3,97,500 + 18,000 - 45,000 - 60,000 = 3,10,500	3

1

	Total subscription due = 375	1,000 =	= 3,75,000				
	Subscription outstanding = 3,75,00	0 – 3,10,50	0 = 64,500				
	OR						
15	Rs.13,500	000					
15	Average profit = 68,000-8000 = 60,						4
	Normal profit = 3,50,000 X 12/100						
	Super profit= 60,000 - 42,000 =18	3,000					
	Goodwill = 18,000 X 2 = 36,000						
		OR					
		Journal	Entry				4
	Date Particulars				А	.mt(Dr.)	
			Amt	(Cr.)			
	Z's Capital A/cDr.			135			
	To X's Capital A	c/c			120		
	To Y's Capital A	/c			15		
	(Int. on drawings omitte	ed, Now Ad	justed)				
	Particulars	Х	Υ	Z	Tota	Π	
	Int. on Drawings to be charged @ 5% p.a. for 6 months (Dr.)	375	315	300	990	)	
	adjustment of profits (Cr.)	445	330	165	990		
	Net adj.	120 Cr.	15 Cr.	135 Dr.		-	
16							
	Realisation A/c		dr				
	To A's Capital A/c						
	(For agreed commission allow	ed to partne	er)				
	A's Capital A/c		dr				

	B's Capital A/c		dr				
	To Deferred advertis	sement Expend	iture A/c				
	(For distribution of differe	ed advertisemen	nt expenditure be	etween			
	partners in 5:2 ratio)						
	Cash A/c		dr				
	To Realisation A/c						
	(For amount realized fror	m unrecorded co	omputer)				
	Realisation A/c		dr				
	To Cash A/c						
	(For outstanding expense	es paid off)					
	11	mark for each c	orrect journal en	ntry			
17	Harry,s Capital account						
	To Harry,s Executor	80250	By Bal		5000	00	
			By Reserve		4000	)	
			By Hero		1200	00	
			By Heera		8000	)	
			By revaluatio	n	5000	)	
			By PL Susper	nse	1250	)	
		80250			8025	50	
	Revaluation	profit 30000.					
18							4
			Journal Entrie	es			
	Statement of P/L				3,00,000		
	To DRR					3,00,000	

_					
	Debenture Redemption Investment A/C	Dr.	3,00,000		
	To Bank A/C (Being Invested is made)			3,00,000	
	Bank A\c	Dr.	3,00,000		
	To Debenture Redemption Investment A/c (Being investment encashed)			3,00,000	
	12% Debentures A/c	Dr.	20,00,000		
	To Debenture holders A/c (Being amount due to the debenture holders)			20,00,000	
	Debenture holders A/c	Dr.	20,00,000		
	To Bank A/c (Being amount paid to debenture holders)			20,00,000	
	Debenture Redemption Reserve Dr.		5,00,000		
	To General Reserve (Being DRR transferred to General Reserve)			5,00,000	

# 19 Income and Expenditure A/c for the year ended31st December,2019

Expenditure	Rs.	Income	Rs.
To Salaries 16,000	-	By Subscriptions 35,000	-
Add: outstanding 4,000	20,000	Add: Outstanding <u>5,500</u>	40,500
To Office Expenses	3,500	By Donations	5,000
To Depreciation on Sports	-	By Entrance Fees	8,000
Equipments	8,500		
To Telephone Charges	2,400		
To Electricity Charges	3,200		
To Travelling expenses	3,200		
10 Travelling expenses	6,500		
To Surplus			

	9,400		
	53,500	53,500	

## Balance Sheet as on 31st Dec2019

liabilities		Assets	
Capital fund:		Cash	3,400
Opening 21000		Sports Equipments	
+surplus 9,400		34,000-8,500	25,500
o/s salaries	30,400	o/s subscription	
	4,000		5,500
	34,400		34,400

## **Balance Sheet total 34,400**

OR

Opening Capital Fund Rs. 47,000, Deficit Rs. 48,620 total of closing Balance sheet Rs. 75,000.(1+3+2=6)

20

a)	Machinery	95000	
	To Vendor		95000
	Vendor	95000	
	Discount	5000	
	To 14% Debn		100000
b)	Bank	25000	
	To Bank Loan		25000
	Debenture Suspense	30000	
	To Debentures		30000
c	Loss on issue debn 135000 (2marks for two		
	entries)		

OR

DRI=15000/ 1.5 MARKS for each correct entry

6

21 Revaluation A/c 8

Rs.	Particulars	Rs.
1,500	By Pro. for Dout. Debts	2,000
1,150	By Cap A/c (Loss)	
	P : 990	
1,000	R : <u>660</u>	1,650
3,650		3,650
	1,500 1,150 1,000	1,500 By Pro. for Dout. Debts 1,150 By Cap A/c (Loss) P: 990 1,000 R: 660

## Partner's Capital A/c

Particulars	Р	R	Q	Particulars	Р	R	Q
ToRev. A/c	990	660		ByBalanceb/	35,000	30,000	
To Invest.	6,000	4,000		d	,,,,,,,	4,000	
To Balance				BW.C.Fund	6,000		23,450
c/d	40,310	30,040	23,450	By Cash		700	
				ByPremium	6,300		
	47,300	34,700	23,450		47,300	34,700	23,450

# Balance Sheet of P, R and Q

Liabilities	Rs.	Assets	Rs.
Capital A/c		Machinery	33,000
P 40,310		Stock	21,850
R 30,040		Debtors	19,000
Q <u>23,450</u>	93,800	Furniture	13,500
Creditors	36,000	Investments	10,000
Outstanding Bill for	1,000	Cash	33,450
Repairs			
	1,30,800		1,30,800

## OR

## Revaluation A/c

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Furniture	6,000	Land & Building	22,000
Rent Outstanding	1,500	Provision for bad debts	500
Capital A/c (profit)			

Bhavin	5,000		
Ankit	5,000		
Kartik	5,000	15,000	
		22,500	22,500

# Partner's Capital A/c

				-			
Particulars	Bhavi	Ankit	Kartik	Particulars	Bhavi	Ankit	Kartik
	n				n		
Ankit's Cap.	5,000		5,000	Balance b/d	60,00	40,00	30,00
A/c				Reserve	0	0	0
Ankit's Loan				Profit & Loss A/c	10,00	10,00	10,00
A/c		67,00		Revaluation A/c	0	0	0
To Cash	15,00	0		Bhavin's Cap.	2,000	2,000	2,000
Balance c/d	0		57,00	Kartik's Cap. A/c	5,000	5,000	5,000
	57,00		0	By Cash		5,000	
	0					5,000	
							15000
	77,00	67,00	47,00		77,00	67,00	47,00
	0	0	0		0	0	0

## **Balance Sheet of Bhavin and Kartik**

Liabilities	Amount	Assets	Amount
	(Rs.)		(Rs.)
Creditors	60,000	Cash	18,000
Rent Outstanding	1,500	Stock	20,000
Ankit's Loan A/c	67,000	Furniture	22,000
Capital A/c :		Debtors	40,500
Bhavin	57,000	Land and Building	1,42,000
Kartik	57,000		
	2,42,500		2,42,500

22	a) Bank A/c Dr.	7,50,000	
	To Share application A/c	7,50,000	
	b) Share application A/c Dr.	7,50,000	8
	To Share capital A/c	5,00,000	
	To Share allotment A/c	2,50,000	
	c) Share allotment A/c Dr.	5,00,000 (½)	
	To Share Capital A/c	2,00,000	
	To Securities premium	3,00,000	
	d) Bank A/c Dr.	2,49,500	
	To Share allotment A/c	2,49,500	

e)	Share capital A/c					
			1,400			
	Securities premium .		600	4.500		
	To Share Forfeit			1,500		
	To Calls in arrea	ar A/c		500		
f)	Share First & Final ca	all A/c Dr.	2,99,400	(	(1)	
,	To Share Capital		, ,	2,99,400		
g)	Bank A/c	Dr.	2,99,400	(1/2)		
	To Share Share F	irst & Final cal	I A/c	2,99,400		
h)	Bank A/c	Dr.	1,800			
,	Share forfeiture A/c		•	00		
	To Shara Capital	Λ/ο		2.0	00	
:\	To Share Capital A		1 200	2,0	00	
i)	To Capital Reserv		1,300	1,300		
	10 Capital Nesciv	6746		1,000		
I mark f	or all other correct entr	ry)				
		01	5			
		Ol	· ·			
Jo	ournal entries in the b	ooks of Saras	swati Ltd.			
Jo	ournal entries in the b	ooks of Saras	swati Ltd.			
	ank A/c	Dr	swati Ltd.	12 00 000	(1)	
Ba	ank A/c To Share Applicat	Dr ion A/c	·. 12,00,000 —	12,00,000	(1)	
Ba	ank A/c <u>To Share Applicat</u> nare Application A/c	Dr <u>ion A/c</u> Dr			, ,	
Ba	ank A/c <u>To Share Applicat</u> nare Application A/c  To Share Capital	Dr <u>ion A/c</u> Dr A/c	·. 12,00,000 —	6,00	, ,	
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Bi SI Bi Ci	ank A/c  To Share Applicate hare Application A/c  To Share Capital A  To Share Allotment  To Share Capital A  To Share Capital A  To Share Allotment  To Share Capital A  To Share Capital A	Dr  ion A/cDr  A/c mium A/c nt A/c Dr  A/c Dr. 3,56, nt A/c Dr. 3,6 nt A/c ll A/c Dr  A/c A/c	r. 6,00,000 7. 3,56,400 7. 8,00,000	6,00 2,00,000 2,40 1,60 6,00 3,56	,000 ,000 ,000 ,000 ,400	(½)
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Ba SI Ba Ca SI	ank A/c  To Share Applicate hare Application A/c  To Share Capital A  To Share Allotment To Bank A/c  hare Allotment A/c  To Share Capital A  ank A/c  To Share Allotment  or  ank A/c  alls in Arrear A/c  To Share Allotment  hare First and Final Cat  To Share Capital A  ank A/c  ank A/c	Dr  ion A/c  A/c mium A/c nt A/c  D  A/c  Dr.3,56, nt A/c  Dr. 3,6 nt A/c  II A/c  A/c  D	r. 6,00,000 r. 6,00,000 400 r. 3,56,400 600 r. 8,00,000 r. 7,92,000	6,00 2,00,000 2,40 1,60 6,00 3,56 3,60 8,00	,000 ,000 ,000 ,000 ,400	(½) (1) (½)
Ba SI Ba Ca SI	ank A/c  To Share Applicate hare Application A/c  To Share Capital A  To Share Allotment  To Share Capital A  To Share Capital A  To Share Allotment  To Share Capital A  To Share Capital A	Dr  ion A/c  A/c mium A/c nt A/c  D  A/c  Dr.3,56, nt A/c  Dr. 3,6 nt A/c  II A/c  A/c  D	r. 6,00,000 r. 6,00,000 400 r. 3,56,400 600 r. 8,00,000 r. 7,92,000	6,00 2,00,000 2,40 1,60 6,00 3,56	,000 ,000 ,000 ,000 ,400	(½) (1)

	Bank A/cDr. 7,92,000	
	Calls in Arrear A/c Dr. 8,000	
	To Share First and Final Call A/c 7,92,000	
	Share Capital A/c Dr. 20,000	
	To Share Allotment A/c 3,600	
	To Share First and Final Call A/c 8,000	
	To Share Forfeiture A/c 8,400 (1)	
	or	
	Share Capital A/c Dr. 20,000	
	To Calls in Arrear A/c 11,600	
	To Share Forfeiture A/c 8,400	
	Bank A/c Dr. 13,500	
	Share Forfeiture A/c Dr. 1,500	
	To Share Capital A/c 15,000 (1)	
	Share Forfeiture A/c Dr. 4,800	
	Share Foliation 7vo	
	To Capital Reserve A/c 4,800 (1)	
	PART B: FINANCIAL STATEMENTS ANALYSIS	8
	(20 MARKS)	
23	State whether cash deposited in bank will result in inflow, outflow or no flow of cash	
	while preparing Cash Flow Statement.	
	No Flow	
		1
		'
24	Under which type of activity will you classify 'Sale of shares of another company' while	
	preparing the Cash Flow Statement.	
	Investing Activity.	
		1
25	Which of the following is not the Tool of Financial Statement Analysis	
25	Which of the following is not the Tool of Financial Statement Analysis	
	(a) Common Size Statement	
	(b) Revaluation A/c	
	(c) Cash Flow Statement	
	(d) Accounting Ratio	
	В	1
26	C	
20		
27	Quick Ratio = LA/CL	1
	1.8=LA/30,000	
	$I A = \Box 54,000 : Inventory = CA I A = 90,000,54000 = \Box 26,000$	
	$LA = \Box 54,000$ ; Inventory = $CA - LA = 80,000 - 54000 = \Box 26,000$	

28	One of the objectives of 'Financial Stat firm to repay its debt and assessing th position of the firm.' State two more of	ne short tern	n as well as	the long tern		
	Any one correct objective					1
29	A business had its current ratio of 3:1. If their Current Ratio.	they pay so	me of their c	urrent liability	then it will	
	(a) Increase					1
30	Current Ratio= current assets / current I	iabilities				
	3 = current assets/	3, 50,000				
	Current assets = 3 x 3, 50,000					
	= 10, 50,000					
	Liquid ratio = liquid assets / curr	rent liabilities	5			
	1.75 = liquid assets / 3, 5	0,000				
	Liquid assets = 1.75 x 3, 50,000	)				
	= 6, 12,500					
	Stock = current assets – liquid a	assets				
	= 10, 50,000 - 6, 12,500					
	= 4, 37,500					
	OR					
	Average Stock = Rs. 64,000 (1/2M)					
	Quick Assets= Rs. 90,000					
	Opening Stock= Rs. 59,000 (1/2M)					
	Current Assets= Rs. 1,59,000 (2 1/2 M)					
	Closing Stock= Rs. 69,000 (1/2M)					
31	Comparati	ive Income s	tatement			4
	Particulars 2	2018	2019	Absolute Change	% Change	
	Revenue from operations	8,00,000	9,00,000	1,00,000	12.50	
	Less: cost of Revenue from operations	4,80,000	4,50,000	30,000	6.25	

		Gross profit	3,20,000	4,50,000	1,30,000	40.63	
		Loop Administrative even and a	64,000	67,500	3,500		5.47
		Less Administrative expenses					
		Net profit before tax	2,56,000	3,82,500	1,26,500	49	9.41
		Less: Income tax	1,28,000	1,95,250	63,250	49	9.41
		Less. Income tax					
		Net profit after Tax	1,28,000	1,95,250	63,250	49	9.41
	(P	rovide ½ for each correct step)					
32		Casl	h Flow State	<u>ment</u>			6
		Particulars		Amount	Amount (F	Rs.)	
				(Rs.)			
		Cash Flow from Operating Activit	<u>ies</u> :				
		Net Profit Before Tax			3	31,000	(1)
		Add: Non Cash & Non Operating	<u>=xps</u>		_	70 000	
		Depreciation				70,000 <b>01,000</b>	
		Less : Non Operating Income			,	71,000	
		Profit on sale of Fixed Assets		2,000	0		
		Profit on sale of Investments		500		2,500	
		<b>OPERATING PROFIT BEFORE W</b>	ORKING		<del>-</del>	98,500	
		CAPITAL CHANGES					
		<b>Changes in Working Capital:</b>					
		Decrease in Creditors		(34,000	<b>′</b>		(1/2)
		Increase in Debtors		(2,45,000	•		(1/2)
		Decrease in Stock		30,000			(1/2)
		Less Tay Paid			(1,50,500)		
		Less : Tax Paid  NET CASH FLOW FROM C			_	74,000 <b>4,500</b> )	(1/2)
		NET CASITI LOW I KOWI C	ACTIVITY		(2,2	4,300)	(1/2)
		<b>Cash Flow from Investing Activity</b>	<u>/:</u>				
		Sale of Fixed Asset					
		Sale of Investments		12,000			
		Purchase of Investments	INIVECTING	8,500		0.500	(4 . 4 %
		NET CASH FLOW FROM	ACTIVITY	(18,000	2	2,500	(1+1/2
		<b>Cash Flow from Financing Activit</b>	<u>y :</u>	2,70,000	<u>o</u>		(1/2)
		Raising of Loan					
		NET CASH FLOW FROM FINANCI			2,70,00	00	
		NET C	ACTIVITY ASH FLOW			18,000	
		Add : Opening Balance of Cash a				19,000 19,000	
		Equivalents	na vasn		',*	13,000	
		Closing Balance of Cas	h and Cash		1,9	97,000	(1)
		_	Equivalents			•	`
					1		

	Fixed A	ssets A/c	
Balance b/d	4,00,000	Cash (Sale)	12,000
Profit & Loss A/c (profit)	2,000	Depreciation (Bal. Fig)	70,000
		Balance c/d	3,20,000
	4,02,000		4,02,000
	Investm	nents A/c	
Balance b/d	Investm 50,000		8,500
Balance b/d Profit & Loss A/c (profit)	1	Cash (Sale)	·
	50,000	Cash (Sale)	8,500 60,000

# KENDRIYA VIDYALAY SANGATHAN KOLKATA REGION PRE BOARD EXAM (SESSION: 2019-20)

# **CLASS-XII**

## SUBJECT-HISTORY (027)

# **Marking Scheme**

1-B
2-Rakhal das Banerji.
3- The <b>resolution</b> of Poorna Swaraj or complete independence was taken up.
4-V.S. Sukthanker.
5-B
6-Stone, metal and clay
7-B
8-C
9-A
10-Perfect crop(cash crop).
11-D
12-C
13- Pt. J.L.Nehru
14-Shimla and Darjeeling
15- D
16-B
17-B
18-A
19-A
20-Sanchi Stupa OR Shahjahan Begum of Bhopal
Q 21- 1-By studying artifacts of the archaeology such as seals, houses pots etc

- 2-On the basis of evidences related with different occupations of the archaeologists (or archaeo-botanist or archaeo-zoologist) indicate that people of different occupations or the different socio-economic positions in Harappan cities
- 3-Study of Burials to find out socio-economic differences.
- 4- From archaeological evidences classifying the people in two category-rich and poor.
- 5-Archaeologists on the basis of occupational evidences say that the weavers, farmers, hunters, gatherers, fishermen, traders, artisans used to live in these cities.
- Q 22-1-They criticize the conservative social beliefs in society.
- 2- They did not believe in the cast system of society.
- 3-They do work for integration of whole society.
- 4-They used local languages to preach their views.
- 5-They emphasized that the path of salvation lay in the devotion to God and obedience to his will.

Or

- 1-The alvar and nayanar saints popularized bhakti movement in South India during 6th to 8th century.
- 2-They influenced the Bhakti movement in Tamil.
- 3-they came from different caste and followed different professions.
- 4- They preached the path of surrendering oneself to God.
- 5-These saint poets travelled from place to place, singing hymns in praise of different Gods.
- 6-The Chola kings built temples at places visited by these saints.
- 7- Between the fifth and ninth century, in the Tamil-speaking region of South India, these saints revitalized the Indian religious milieu, sparking a renewal of devotional worship throughout the subcontinent.
- Q 23- Ans. (a) Only a Sepoy mutiny -
- (i) The main ground for the uprising had been prepared by the soldiers.
- (ii) Important and immediate causes of the revolt was the use of greased cartridges.
- (iii) The revolt did not spread throughout the country.

- (iv) The revolt did not enjoy the cooperation and support of the common people.
- (b) First war of Independence Lakhs of artisans, farmers and soldiers struggled united against the British rule.
- (c) Hindu and Muslim took actively part in the movement.
- (d) The masses took active part in the struggle against the British at almost all centres of uprisings.
- (e) It had country wide presence. (Any three relevant points)
- Q 24- The American civil war affected the lives of ryots in following way:
- 1-Earlier British was heavily dependent on America for supply of Raw Cotton .British started looking for the alternative source of supply.
- 2-Established Cotton supply Association in 1857 and Manchester cotton Company in 1859. Objective was to encourage cotton production in all parts of the world especially India.
- 3-Merchants gave advances to urban Sahukars who in turn extended credit to rural money lenders to acquire more cotton.
- 4-This development had a major impact on the peasants in the Deccan who suddenly had access to limitless credit. Rich peasants benefitted by these developments but for the large majority of peasants' cotton expansion meant heavier debt.
- 5-When the civil war ended, exports of Indian cotton declined and cotton prices dropped .The moneylenders began to restrict advances to the peasants and demanded payment of debts. Revenue were also increased .When peasant once again turned to moneylender, he refuse to give them loans. This led to impoverishment in peasantry and outbreak of peasant revolt in Deccan.
- Q 25- 1-Central administration, Mantri parishad to advice
- 2-Two capitals- pataliputra and rajgir, and provincial centres taxila Ujjayini, Tosali, suvarnagiri.
- 3-Empire divided into district, than into villages, district head- sthanika and village head-Gramika.
- 4-30 members of six sub committees consisting of five member each. IST committee-infantry, II committee cavalary, III committee war elephants, IV committee transport and V committee -navy.
- 5-Transport committee had the responsibility to arrange bullock cart to carry equipment, procuring food for soldier and fodder for animals, and recruiting servant and artisans to look after the soldiers.

6-Ashoka even appointed new department to propagate dhamma, Dhamma mahamatta.

OR

The sixteen Mahajanapadas Magadha alone was ultimately successful in the experiment of building an empire in India. The causes that favored Magadha may be summed up as follows:

- 1- Magadha had an advantage of geographical position, for the iron mines were located around Rajgir and Pataliputra. Iron was necessary for an all round advancement.
- 2- Magadha's capital Pataliputra was located in a very advantageous position, mvulnerajle because of natural barrier.
- 3- Magadha geographically was located at the centre of the Gangetic plain. This fertile area could produce enough surpluses to help its rulers to fill in the treasury.
- 4- Magadha's success was also due to appearance of several energetic and ambitious rulers who deployed all their means to extend and strengthen Magadha.

### Q 26- Regulation of rural society by panchayats and headmen:

- 1-Panchayat assembly of elders of village, usually important people of the village with hereditary right over their property.
- 2-In oligarchy, the panchayats represented various castes and communities in village. The decisions made by these panchayats were binding on the members.
- 3-Panchayat headed by headmen known as Muqaddam or Mandal Headmen supervised the preparation of village accounts
- 4-The panchayats derives its funds from contributions made by individual to common financial pool.
- 5-Expenses for entertaining revenue officials community welfare activity such as tiding over natural calamities etc. were met from these funds
- 6-Important function of the panchayat was to ensure that caste boundaries among the various communities in the villages were upheld.
- 7-Imposing fines and expulsion from caste and community etc.

#### OR

- 1-During the Mughal period, the women worked equal to men.
- 2-The responsibilities were divided between both men and women in the agrarian sector.

- 3-Men tilled and ploughed, whereas women sowed, weeded, threshed and winnowed the harvest. Since women were also involved in the field, there was no segregation of work between the home (housewife) and the outside world (dominated by men).
- 4- there were certain biases that did exist during that time as well. It was related to the biological functions of women. For instance, during the time of menstruation, women were not allowed to touch agricultural tools.
- 5-Women were also employed in artistic work such as spinning yarn, sifting and kneading clay for pottery, and embroidery.
- 6-Women were the child bearers and an important resource in the agrarian society. But due to the high mortality rate among women, remarriages were also allowed

## Q 27- Economic Causes:-

- 1-Drain of wealth
- 2-Destruction of Indian industries, trade & commerce.
- 3-Exorbitant rate of land revenue.
- 4-Resumption of Inami or rent-free lands.
- 5-Unemployment and poverty among the masses

#### **Political and Administrative causes**

- 1-Imperialist policy of the British administrators.
- 2-Doctrine of Lapse
- 3-Abolition of pensions and Titles.
- 4-Disrespect to the Mughal Emperor.
- 5-Annexation of Awadh
- 6-Misuse of Subsidiary alliance.

Q 28- See the passage

Q 29- - See the passage

Q 30-- See the passage

Q 31.2 A-Jhansi B-Kolkata/Bairakpur C- Meerut/Delhi

## Answer for visually impaired candidates

Q 31.1 (i)Agra (ii)Fatehpur Sikri (iii)Delhi

Q 31.2 (i)Kolkata (ii)Amritsar (iii)Dandi.