SAMPLE QUESTION PAPER 2026-27

SUBJECT: - ACCOUNTANCY 055
CLASS XII

TIME 3 HOURS
MAX. MARKS 80

Marking Scheme

<table>
<tr><th>S.No.</th><th></th><th>Marks</th></tr>
<tr><td></td><td colspan="2">Part A :- Accounting for Partnership Firms and Companies</td></tr>
<tr><td>1.</td><td colspan="2">(A) A's Capital Dr. 1,000
To C's capital A/c 1,000</td><td>1</td></tr>
<tr><td>2.</td><td colspan="2">(A) ₹ 4,000</td><td>1</td></tr>
<tr><td>3.</td><td colspan="2">(B) Both (A) and (R) are true but (R) is not correct explanation to (A).</td><td>1</td></tr>
<tr><td>4.</td><td colspan="2">(D) ₹17,000</td><td>1</td></tr>
<tr><td>5.</td><td colspan="2">(D) Share of loss R ₹ 1,140, and S ₹ 760</td><td>1</td></tr>
<tr><td>6.</td><td colspan="2">(B) ₹ 2,14,800 and ₹ 1,43,200</td><td>1</td></tr>
<tr><td>7.</td><td colspan="2">(C) X ₹19,000 & Y ₹19,000</td><td>1</td></tr>
<tr><td>8.</td><td colspan="2">(D) No effect on revaluation A/c</td><td>1</td></tr>
<tr><td>9.</td><td colspan="2">(A) ₹4,32,000</td><td>1</td></tr>
<tr><td>10.</td><td colspan="2">(B) ₹15,00,000</td><td>1</td></tr>
<tr><td>11.</td><td colspan="2">(A) ₹4,000</td><td>1</td></tr>
<tr><td>12.</td><td colspan="2">(A) Goodwill ₹50,000</td><td>1</td></tr>
<tr><td>13.</td><td colspan="2">(B) (i), (iv), (iii), (ii)</td><td>1</td></tr>
<tr><td>14.</td><td colspan="2">(A) ₹55,000</td><td>1</td></tr>
<tr><td>15.</td><td colspan="2">(B) ₹44,000</td><td>1</td></tr>
<tr><td>16.</td><td colspan="2">(C) D and E</td><td>1</td></tr>
<tr><td>17 A.</td><td colspan="2">JOURNAL
<table>
<tr><th>SN.</th><th>Particulars</th><th>LF</th><th>Debit (₹)</th><th>Credit (₹)</th></tr>
<tr><td>I.</td><td>Bank A/c Dr.
To Realisation A/c
(Being debtors realised)</td><td></td><td>56,000</td><td>56,000</td></tr>
<tr><td>II.</td><td>Realisation A/c Dr.
To Amit's loan A/c
(Being loan settled)</td><td></td><td>25,000</td><td>25,000</td></tr>
<tr><td>III.</td><td>Realisation A/c Dr.
To Cash A/c
(Being creditors paid off)</td><td></td><td>27,000</td><td>27,000</td></tr>
</table>
OR
Case I Expenses borne by firm, paid by partner L.
Case II Expenses borne by partner L, paid by partner P.
Case III Expenses borne by partner P, paid by firm.</td><td>3</td></tr>
<tr><td>17 B.</td><td></td><td></td></tr>
<tr><td>18.</td><td colspan="2">Annual Salary of Each Partner
B (₹2,000 per month) = 2,000×12= ₹24,000
C = ₹16,000 per annum
D (₹4,000 per quarter) = 4,000×4= ₹16,000
Total Salary = 24,000+16,000+16,000= ₹56,000
Profit-sharing ratio = 1:1:1</td><td>3</td></tr>
</table>

Case 1: Net Profit = ₹72,000 - ₹10,000 (Salary to employee)
Profit > Total Salary (₹56,000)
Remaining Profit:
62,000−56,000 = 6,000
This ₹6,000 is divided equally:
6,000÷3 = ₹ 2,000 each

Case 2: Net Profit 35,000 (45,000-10,000) < Total Salary (₹56,000)
When profit is insufficient, available profit is divided in the ratio of actual appropriations which in the given case is 24,000:16,000:16,000, i.e. 3:2:2
So ₹35,000 will be divided in 3:2:2
B's share= 35,000*3/7= **₹ 15,000**
C's share= 35,000*2/7= **₹ 10,000**
D's share= 35,000*2/7= **₹ 10,000**

Case 3: Net Loss = ₹20,000+10,000= ₹ 30,000
In case of loss, no salary is allowed.
Loss is shared equally.
30,000÷3 = **₹ 10,000 each**

19. **3**

I. Number of debentures = Purchase Consideration/ Issue Price
= 6,30,000/90 = 7,000 debenture

II.

JOURNAL

Date	Particulars		LF	Dr. (₹)	Cr. (₹)
	Assets A/c	Dr.		6,00,000	
	Goodwill A/c	Dr.		70,000	
	To liabilities A/c				40,000
	To Crane Ltd.				6,30,000
	(Being business purchased)				
	Crane Ltd.	Dr.		6,30,000	
	Discount on issue of debentures A/c	Dr.		70,000	
	To 10% Debentures A/c				7,00,000
	(Being 7,000 debentures issued at 10% discount)				

20. **3**

Year ending 31st March	**Profit**	**Adjusted Profit**
2022	(1,00,000)	(1,00,000)
2023	30,00,000	30,00,000
2024	16,00,000	16,00,000
2025	17,50,000+3,00,000-70,000	19,80,000
2026	18,50,000-80,000+50,000	18,20,000
		83,00,000

Average Profit = 83,00,000 ÷ 5 = ₹ 16,60,000
Goodwill = Average Profit × 3 years = 16,60,000 x 3 = ₹ 49,80,000

21. **Balance sheet of XYZ Ltd. (Extract)** **4**

Particular	Note No	Amount current year	Amount previous year
Equity and liabilities			
Shareholder funds			
a. Share capital	1	9,26,000	-

Notes to accounts:

Particulars	Amount (₹)
1.Share Capital	
Authorized Share capital	
8,00,000 Equity share of ₹10 each	80,00,000

Issued Share Capital	
1,00,000 Equity Shares of ₹10 each	10,00,000

Subscribed and Called-up Capital:	
Subscribed and fully paid up capital	
90,000 Equity Shares of ₹10 each	9,00,000
Add: forfeited Shares	26,000
	9,26,000

.

22 A. I. S's Commission = 1,10,000*10/110 = ₹10,000 **4**

II. JOURNAL

Date	Particulars		LF	Dr. (₹)	Cr. (₹)
	Profit & loss Appropriation a/c	Dr.		1,10,000	
	To S's Current a/c				55,000
	To D's Current a/c				22,000
	To A's Current a/c				33,000
	(Being profit distributed)				

III. TABLE SHOWING ADJUSTMENT

PARTICULARS	S (₹)	D (₹)	A (₹)	TOTAL (₹)
Commission to be credited	10,000	-	-	10,000
Correct profit	50,000	20,000	30,000	1,00,000
Amount wrongly credited	(55,000)	(22,000)	(33,000)	(1,10,000)
Net effect	**5,000**	**2,000**	**3,000**	**Nil**

JOURNAL

Date	Particulars		LF	Dr. (₹)	Cr. (₹)
	D's Current a/c	Dr.		2,000	
	A's Current a/c	Dr.		3,000	
	To S's Current a/c				5,000
	(Being adjustment of omitted commission)				

22 B.

Dr. Delta's Executor's A/c Cr.

Date	Particulars	(₹)	Date	Particulars	(₹)
31-08-23	To Bank A/c	22,000	31-08-23	By Delta's Capital A/c	3,22,000
31-03-24	To Bank A/c	1,17,500	31-03-24	By Interest A/c	17,500
31-03-24	To Balance c/d	2,00,000			
		3,39,500			3,39,500
31-03-25	To Bank A/c	1,20,000	1-04-24	By Balance b/d	2,00,000
31-03-25	To Balance c/d	1,00,000	31-3-25	By Interest A/c	20,000
		2,20,000			2,20,000
31-03-26	To Bank A/c	1,10,000	1-04-25	By Balance b/d	1,00,000
			31-3-26	By Interest A/c	10,000
		1,10,000			1,10,000

23. **6**

I. JOURNAL

Date	Particulars		LF	Dr. (₹)	Cr. (₹)
a)	Bank A/c	Dr.		67,500	
	To Debenture application and allotment A/c				67,500
	(Being application money on 12% debentures received)				
	Debenture application and allotment A/c	Dr.		67,500	
	Discount on issue of debentures A/c	Dr.		7,500	
	Loss on issue of debentures A/c	Dr.		3,750	
	To 12% Debentures A/c				75,000
	To Premium on redemption of debentures A/c				3,750
	(Being application money transferred to 12% debentures a/c issued at discount 10%, redeemable at 5% premium.)				
b)	Bank A/c	Dr.		96,000	
	To Debenture application and allotment A/c				96,000
	(Being application money on 9% debentures received)				
	Debenture application and allotment A/c	Dr.		96,000	
	Loss on issue of debentures A/c	Dr.		8,000	
	To 9% debentures A/c				80,000
	To Securities premium A/c				16,000
	To Premium on redemption of debentures A/c				8,000
	(Being application money transferred to 9% debentures a/c issued at premium of ₹20, redeemable at a premium of ₹10)				

II. JOURNAL

Date	Particulars		LF	Dr (₹)	Cr (₹)
	Bank A/c	Dr.		4,00,000	
	To Bank Loan A/c				4,00,000

	(Being loan raised from The Development Bank)			
	Debenture Suspense A/c Dr. To 9% Debentures A/c (Being Debentures issued as collateral Security)		5,00,000	5,00,000

Balance Sheet (Extract as per schedule 3)
As at …

Particulars	Note No	Amount current year	Amount previous year
Equity and liabilities Non-Current Liabilities Long-Term Borrowings	1	4,00,000	

Notes to accounts:

Particulars		(₹)
Long-term Borrowings		
9% Debentures	5,00,000	
Less: Debentures Suspense A/c	5,00,000	-
Bank Loan		4,00,000

24. I. (A) A sacrifices 1/10 and B sacrifices 1/10; C gains 1/5 — **6**
II. (C) C's Capital A/c Dr.
To A's Capital A/c
To B's Capital A/c
III. (B) ₹ 30,000
IV. (A) ₹ 25,000
V. (C) Old ratio
VI. (A) ₹ 2,22,500

25 A. JOURNAL — **6**

Date	Particulars	LF	Dr. (₹)	Cr. (₹)
1	Machinery A/c Dr. Furniture A/c Dr. To Premium For Goodwill a/c (Machinery and furniture brought by the partner for premium for goodwill share)		5,000 10,000	 15,000
2	Premium For Goodwill A/c Dr. To A's capital A/c To B's capital A/c (Premium for goodwill distributed between old partners)		15,000	 5,000 10,000

3	Bank A/c Dr. Bad debts A/c Dr. To Debtors A/c (Debts amounting to 10,000 but only paid 50% of the amount)		5,000 5,000	 10,000
4	Revaluation A/c Dr. Provision for doubtful debts A/c Dr. To Bad debts A/c (Bad debts adjusted to provision for doubtful debts a/c and remaining transferred to revaluation account)		4,500 500	 5,000
5	Revaluation A/c Dr. To Provision for doubtful debts A/c To Patents A/c To Stock A/c To Unforeseen liability A/c (Assets and liabilities transferred to revaluation account)		31,500	 3,000 5,000 20,000 3,500
6	A's capital A/c Dr. B's capital A/c Dr. To Revaluation A/c (Loss on revaluation transferred to partners' capital account)		12,000 24,000	 36,000
7	General reserve A/c Dr. To A's capital a/c To B's capital a/c (General reserve transferred to partners capital account)		6,000	 2,000 4,000
8	A' s capital A/c Dr. B's capital A/c Dr. To Profit and loss A/c (Balance of profit and loss account transferred to partners' capital account)		1,000 2,000	 3,000
9	Bank A/c Dr. To Z's capital A/c (Capital brought by the new partner as per the combined capital of old partners)		1,08,000	 1,08,000

Adjusted capital of X = 150,000+5,000+2000-12000-1000 = ₹1,44,000
Adjusted capital of Y=300,000+10,000+4,000-24000-2000 = ₹2,88,000
Z will bring as capital =1/4 (144,000+2,88,000) = ₹1,08,000

Balance Sheet (After Reconstitution)

Liabilities	(₹)	Assets	(₹)
Creditors	30,000	Cash	1,33,000
Outstanding expenses	4,000	Debtors. 30,000 Less: Prov. For doubtful debts (3000)	27,000
Capital accounts X	1,44,000	Stock	1,00,000
Y	2,88,000	Furniture	40,000
Z	1,08,000	Machinery	2,77,500
Unforeseen liabilities	3,500		
	5,77,500		5,77,500

OR

25 B.

Dr. Revaluation A/c Cr.

Particulars	(₹)	Particulars	(₹)
To Provision for Legal Claim	2400	By provision for doubtful debts	200
To Stock	1800	By furniture	2,000
To Partners' Capital A/c		By premises	9,000
A 2,800			
B 2,800			
C 1,400	7,000		
	11,200		11,200

Dr. Partners' Capital A/c **Cr.**

Particulars	**A (₹)**	**B (₹)**	**C (₹)**	**Particulars**	**A (₹)**	**B (₹)**	**C (₹)**
To Goodwill	4,000	4,000	2,000	Balance b/d	92,000	60,000	40,000
To C's capital	500	500		General Reserve	2,000	2,000	1,000
To C's capital	4,500	4,500		By A's capital			4,500
To Bank			10,400	By B's capital			4,500
To C loan			40,000	By Revaluation	2,800	2,800	1,400
To balance c/d	87,800	55,800		By A's capital			500
				By B's capital			500
	96,800	64,800	52,400		96,800	64,800	52,400

26 A. JOURNAL **6**

Date	Particulars	LF	Dr (₹)	Cr (₹)
1	Bank A/c Dr To Equity Share Application A/c (Application money received on 2,70,000 shares)		16,20,000	16,20,000
2	Equity Share application A/c Dr To Equity Share Capital A/c To Bank A/c To Equity Share Allotment A/c To Securities Premium A/c (Share application accepted on 1,20,000		16,20,000	4,80,000 3,00,000 6,00,000 2,40,000

	shares and remaining money adjusted)				
3	Equity Share Allotment A/c To Equity Share Capital A/c To Securities Premium A/c (Allotment money due on 1,20,000 shares)	Dr		6,00,000	 4,80,000 1,20,000
4	Equity Share first call A/c To Equity Share capital A/c To Securities Premium A/c (First call money due on 1,20,000 shares)	Dr		3,60,000	 2,40,000 1,20,000
5	Bank A/c Call in arrears A/c To Equity Share First call A/c (First call received)	Dr Dr		3,56,400 3,600	 3,60,000
6	Equity Share capital A/c Securities Premium A/c To Share Forfeited A/c To Equity share first call A/c (1,200 shares forfeited for non-payment of call money)	Dr Dr		12,000 1,200	 9,600 3,600
7	Bank A/c To Equity Share Capital A/c To Securities Premium A/c (All forfeited shares reissued)	Dr		1,20,000	 12,000 1,08,000
8	Share forfeited A/c To Capital Reserve A/c (Gain on reissue of shares transferred to capital reserve)	Dr		9,600	 9,600

26 B.

OR

I.

Dr. Cash Book Cr.

Particulars	(₹)	Particulars	(₹)
To Share application A/c	15,00,000	By Share application A/c	1,00,000
To Share allotment A/c	70,60,000	By Balance c/d	86,10,000
To Share capital A/c	50,000		
To Securities premium A/c	1,00,000		
	87,10,000		87,10,000

Dr. Share Capital A/c Cr.

Particulars	(₹)	Particulars	(₹)
To Share Forfeited A/c	1,80,000	By Share Application A/c	10,00,000
To Balance c/d	8,70,000	By Bank A/c	50,000
	10,50,000		10,50,000

Dr. Securities Premium A/c Cr.

Particulars	(₹)	Particulars	(₹)
To Share Allotment/Calls in Arrears A/c	15,40,000	By Share Allotment A/c	90,00,000
To Balance c/d	75,60,000	By Bank A/c	1,00,000
	91,00,000		91,00,000

II. Journal Entries

Date	Particulars	LF	Dr. (₹)	Cr. (₹)
1	Securities premium A/c Dr. Share capital A/c Dr. To Share Allotment A/c /calls in arrears A/c To Share forfeited A/c (Being 18,000 shares forfeited for non-payment of allotment)		15,40,000 1,80,000	 15,40,000 1,80,000
2	Bank A/c Dr. To Share capital A/c To securities premium A/c (Being 5,000 forfeited shares reissued at premium)		1,50,000	 50,000 1,00,000
3	Share forfeited A/c Dr. To Capital Reserve A/c (Being profit on reissue transferred to Capital Reserve)		50,000	 50,000

Part B :- Analysis of Financial Statements
(Option – I)

27. (C) ₹ 1,50,000 **1**

28. (A) Both A and R are correct, and R is the correct explanation of A **1**

29. (B) Cash used in investing activities ₹ 8,00,000 **1**

30. (C) Purchase of marketable securities for ₹ 25,000 cash **1**

31 A. **3**

Comparative Income statement
for the year ended March 31, 2026

Particulars	**2025 (₹)**	**2026 (₹)**	**Absolute Change (₹)**	**% Change**
Revenue from operations	20,00,000	40,00,000	20,00,000	100
Expenses				
Cost of Revenue from operations	2,00,000	4,00,000	2,00,000	100
Interest paid	1,00,000	1,00,000	------	----
Total expenses	3,00,000	5,00,000	2,00,000	66.67
IV.Net profit before tax (I-III)	17,00,000	35,00,000	18,00,000	105.88
V.Less: Income tax	8,50,000	17,50,000	9,00,000	105.88
Net profit after Tax (IV-V)	8,50,000	17,50,000	9,00,000	105.88

OR

31 B.

Common Size Statement of Profit and Loss

for the year ended March 31, 2026

Particulars	2026 (₹)	% Change of Revenue from operation
Revenue from operations	6,00,000	100
Other incomes	30,000	5
Total Revenue	6,30,000	105
Expenses		
Cost of Revenue from operations	4,00,000	66.67
Indirect Expenses (2,00,000 x 25%)	50,000	8.33
Total expenses	4,50,000	75
IV.Net profit before tax (I-III)	1,80,000	30
V.Less: Income tax	54,000	9
Net profit after Tax (1V-V)	1,26,000	21

32. **3**

Items	head	Sub - head
I. Warranty claims payable	Current Liabilities	Other current liabilities
II. Preliminary expenses written off	Expenses in statement of Profit & loss account	Other Expenses
III. Interest Accrued but not Due on Debentures.	Current Liabilities	Other current liabilities

33 A. **4**

I. Decrease in Quick Ratio

Reason: Quick Assets decrease while Quick Liabilities remain unchanged

II. Increase in Quick Ratio

Reason: A new Quick Asset (insurance receivable) is created, received with in operating cycle

III. Increase in Quick Ratio

Reason: Quick Assets will increase as cash will be received in 12 months.

IV. Decrease in Quick Ratio

Reason: Quick Assets decrease (Bank reduced by 80,000), while Quick Liabilities remain unchanged.

OR

33 B.

Current ratio = Current Assets/Current Liabilities

Current Assets = Liquid assets + Closing inventory+ Prepaid expenses =75,000+ 11,000+2,000 = 88,000

Current ratio = 88,000/60,000 = 1.47:1

Inventory Turnover ratio = Cost of revenue from operation/Average inventory

Cost of revenue from operation = Opening Inventory + Purchases + Direct expenses – Closing inventory = 7,000+3,50,000+10,000+40,000-11,000

= ₹ 3,96,000

Average inventory = (7,000+11,000)/2 = ₹ 9,000

Inventory Turnover ratio = 3,96,000/9,000 = 44 times

34. **Cash Flow Statement** **6**

for the year ended 31st March 2026

Particulars	Amounts	(₹)
A. Cash Flow from Operating Activities		
Net Profit before Tax and Extraordinary Items		75,000
Adjustments for non-cash and non-operating items:		
Add: Depreciation	33,000	
Amortization of goodwill	36,000	
Loss on sale of Machinery	1,000	
Interest on debentures	10,250	
Less: Gain on sale of land	(20,000)	60,250
Operating profit before working capital changes		1,35,250
Less: Increase in Current Assets and Decrease in Current Liabilities		
Trade Receivables	(20,500)	
Trade Payables	(12,500)	(33,000)
Cash generated from operation		1,02,250
Less: Tax paid		(38,500)
Net Cash flow in Operating Activities		**63,750**
B. Cash Flow from Investing Activities		
Sale of Machinery	3,000	
Purchase of Machinery	(1,47,000)	
Purchase of land	(2,00,000)	
Sale of land	2,20,000	
Net Cash used in Investing Activities		**(1,24,000)**

Working Notes:

Dr. **Machinery A/c** **Cr.**

Particulars	(₹)	Particulars	(₹)
To Balance b/d	5,00,000	By Accumulated Depreciation A/c	8,000
To Bank A/c	1,47,000	By Bank A/c	3,000
		By Loss on sale of machinery A/c	1,000
		By balance c/d	6,35,000
	6,47,000		6,47,000

Dr. **Accumulated Depreciation A/c** **Cr.**

Particulars	(₹)	Particulars	(₹)
To Machinery A/c	8,000	By Balance b/d	75,000
To Balance c/d	1,00,000	By Statement of profit & loss	33,000
	1,08,000		1,08,000

	Net profit before tax and extraordinary item: **(₹)** Surplus i.e. change in closing balance and opening balance = 50,000 Add: Provision for tax = 25,000 75,000	
	Part B :- Computerised Accounting **(Option – II)**	
27.	(B) Correct # REF ! Error	**1**
28.	(C) Using $ sign	**1**
29.	(D) Array	**1**
30.	(B) Numbers and letters are assigned in consecutive order	**1**
31 A.	**(i) Contra Voucher** A **Contra Voucher** is used to record transactions involving **cash and bank accounts only**. It is prepared when: • Cash is deposited into bank • Cash is withdrawn from bank • Transfer from one bank account to another **(ii) Post-dated Voucher** A **Post-dated Voucher** is a voucher prepared on the current date but entered in the books on a **future date**. It is used when: • Payment or receipt is scheduled for a future date • Post-dated cheques are issued or received The entry is recorded only on the specified future date. **(iii) Receipt Voucher** A **Receipt Voucher** is used to record **cash or bank receipts**. It is prepared when: • Cash is received from customers • Cheque is received • Any other amount is received **OR** **Advantages of Pivot Table Report** 1. **Summarizes large data quickly** 2. **Easy data analysis** (totals, averages, counts etc.) 3. **Flexible arrangement** (rows and columns can be rearranged easily) 4. **Quick comparison of data** 5. **Automatic calculations** 6. **Time-saving and user-friendly**	**3**
32.	**Three limitations of Computerised Accounting System**: 1. **High Initial Cost** Installation of hardware, software, and training of staff requires significant investment. 2. **Risk of Data Loss** Data may be lost due to system failure, virus attack, hacking, or power breakdown if proper backup is not maintained. 3. **Dependence on Skilled Personnel** Trained staff is required to operate and maintain the system. Lack of technical knowledge may lead to errors.	**3**

33 A.	**Data Validation** is a feature in MS Excel that controls the type of data entered into a cell. It ensures that users enter **correct and specific data** according to predefined rules. For example: • Allowing only whole numbers between 1 and 100 • Allowing only dates within a certain range • Creating a drop-down list of allowed values It helps in maintaining **accuracy and consistency** of data. OR	**4**

33 B.	The **Error Alert tab** in Data Validation allows you to:
	• Display an error message when invalid data is entered
	• Prevent incorrect data entry
	• Choose the type of alert:
	  ○ **Stop** (Prevents entry completely)
	  ○ **Warning** (Allows entry after warning)
	  ○ **Information** (Shows message but allows entry)
	It helps in controlling wrong inputs effectively.	

34.	The formula =SUM(B2B3) will display a **#NAME? error**. **Reason:** Excel shows **#NAME?** error when: • The formula contains incorrect syntax. • A range operator (:) is missing between cell references. In =SUM(B2B3), the colon **(:)** between B2 and B3 is missing. **Steps to Correct the Error:** 1. Select the cell showing the error. 2. Click on the **Formula Bar**. 3. Correct the formula by inserting a colon between the cell references: =SUM(B2:B3) 4. Press **Enter**. The formula will now correctly calculate the sum of cells B2 and B3. **Correct Formula:** =SUM(B2:B3)	**6**

SAMPLE QUESTION PAPER 2026-27

SUBJECT: - ACCOUNTANCY 055
CLASS XII

TIME 3 HOURS

MAX. MARKS 80

GENERAL INSTRUCTIONS:

1. This question paper contains 34 questions. All questions are compulsory.
2. This question paper is divided into two parts, Part A and B.
3. Part - **A is compulsory for all candidates**.
4. Part - B has two options i.e. **(i) Analysis of Financial Statements and (ii) Computerised Accounting.** Students must attempt **only one** of the given options.
5. Questions 1 to 16 and 27 to 30 carry 1 mark each.
6. Questions 17 to 20, 31and 32 carry **3** marks each.
7. Questions from 21 ,22 and 33 carry **4** marks each
8. Questions from 23 to 26 and 34 carry **6** marks each
9. There is no overall choice. However, an internal choice has been provided in 2 questions of **three marks**, 2 questions of **four marks** and 2 questions of **six marks.**

Part - A

<table>
<tr><td></td><td colspan="2">Part A :- Accounting for Partnership Firms and Companies</td><td></td></tr>
<tr><td>1.</td><td colspan="2">A, B and C are partners sharing profits in the ratio of 4:3:2. W.e.f. 1st April 2026 they decided to share future profits in the ratio of 1:1:1. On the date of reconstitution, Workmen Compensation Reserve appears in the books of the firm at ₹27,000, and the liability on account of compensation to workmen is calculated at ₹36,000. Partners decided not to alter the books of accounts. What entry will be passed to effect the above-mentioned change?
<table>
<tr><td>(A)</td><td>A's Capital Dr.
To C's capital A/c</td><td>1,000</td><td>
1,000</td></tr>
<tr><td>(B)</td><td>C's Capital A/c Dr.
To A's Capital A/c</td><td>1,000</td><td>
1,000</td></tr>
<tr><td>(C)</td><td>Workmen Compensation Reserve A/c Dr.
To A's Capital A/c
To B's Capital A/c
To C's Capital A/c</td><td>27,000</td><td>
12,000
9,000
6,000</td></tr>
<tr><td>(D)</td><td>Workmen Compensation Reserve A/c Dr.
Revaluation A/c Dr.
To Workmen Compensation Claim A/c</td><td>27,000
9,000</td><td>

36,000</td></tr>
<tr><td></td><td></td><td></td><td></td></tr>
</table></td><td>1</td></tr>
<tr><td>2.</td><td colspan="2">Aman and Suman are partners sharing profits and losses in the ratio of 3:2. Their capitals as on 1st April 2025 were ₹2,00,000 and ₹3,00,000 respectively. After the division of Net profits of ₹3,00,000 for the year 2025-26 among the partners, and adjustment of drawings, their capital balances on 31st March 2026 were: Aman ₹3,00,000 Suman ₹4,00,000. The accountant omitted to charge interest on drawings. If the firm wants to charge interest on drawings @10% p.a. Interest on Aman's drawings would be:
(A) ₹ 4,000 (B) ₹ 8,000
(C) ₹ 40,000 (D) ₹ 80,000</td><td>1</td></tr>
</table>

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

3.	**(A) Assertion**: Issue price more than face value received on issue of shares is credited to securities premium account but not to statement of profit and loss. **(R) Reason**: In case of forfeiture of shares, securities premium not received is debited. (A) Both (A) and (R) are true and (R) is correct explanation to (A). (B) Both (A) and (R) are true but (R) is not correct explanation of (A). (C) (A) is false but (R) is correct. (D) (A) is correct but (R) is false.	**1**
4.	A Ltd. invited applications for 50,000 shares of ₹10 each at par. Applications were received for 80,000 shares. Shares were allotted on a pro-rata basis to applicants of 60,000 shares. If application money was ₹3 per share and allotment money was ₹4 per share, how much amount will be received on allotment from an applicant who applied for 6,000 shares? (A) ₹ 20,000 (B) ₹ 24,000 (C) ₹ 21,000 (D) ₹ 17,000	**1**
5.	R and S are partners sharing profits and losses in the ratio of 3:2. Their capitals are ₹3,00,000 and ₹1,00,000 respectively. On 1st January 2026, the firm granted loans of ₹24,000 to R and ₹6,000 to S at 10% p.a. The loss before charging interest for the year ended 31st March 2026 was ₹2,650. Calculate the share of loss to be borne by each partner after accounting for interest on loans. (A) Share of loss R ₹ 2,040, and S ₹ 1,360 (B) Share of loss R ₹ 3,390, and S ₹ 2,260 (C) Share of loss R ₹ 1,590, and S ₹ 1,060 (D) Share of loss R ₹ 1,140, and S ₹ 760	**1**
6.	A, B and C were partners sharing profits and losses in the ratio of 5:3:2. A died on 1st October 2025. The loss till the date of death was calculated at ₹ 75,000. Goodwill is to be valued at two years' purchase of the average profits of the last three years. The profits for the last three years were ₹3,28,000; ₹3,46,000; and ₹4,00,000. Calculate the amount payable by B and C to A's executor towards goodwill. (A) ₹ 1,79,000 and ₹ 1,79,000 (B) ₹ 2,14,800 and ₹ 1,43,200 (C) ₹ 4,29,600 and ₹ 2,86,400 (D) ₹ 2,23,750 and ₹ 1,34,250	**1**
7.	X, Y, and Z are partners in a firm sharing profits and losses in the ratio 4:3:3. Z is guaranteed a minimum profit of ₹ 50,000 per annum, the deficiency, if any, is to be borne by X and Y equally. The firm's profit for the year ended 31st March 2026 is ₹40,000. The amount of deficiency to be borne by X and Y respectively will be: (A) X ₹25,000 & Y ₹25,000 (B) X ₹21,714 & Y ₹16,286 (C) X ₹19,000 & Y ₹19,000 (D) X ₹5,000 & Y ₹5,000	**1**

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

8.	L and M were partners sharing profits in the ratio of 5:3. They admitted N as a new partner and on the date of admission, firm had Investments of ₹3,00,000 and Investment Fluctuation Reserve of ₹40,000. On the same date; • M took over 40% of investments at ₹1,10,000. • The remaining investments were revalued at ₹1,50,000. Identify the effect on the Revaluation Account. (A) Credited ₹10,000 (B) Debited ₹10,000 (C) Credited ₹5,000 (D) No effect on revaluation A/c	**1**
9.	Ravinder and Savita were partners sharing profits in the ratio of 3:2. Kavita was admitted for 1/5th share in profits and she brought ₹3,00,000, including ₹30,000 towards goodwill. After adjusting for goodwill, revaluation of assets and liabilities, and reserves, calculate Savita's adjusted capital on the basis of Kavita's capital and profit-sharing ratio. (A) ₹4,32,000 (B) ₹5,00,000 (C) ₹3,00,000 (D) ₹6,00,000	**1**
10.	Machinery was appearing in the books at ₹12,00,000. It was found to be undervalued by 20%. At what amount the machinery will be shown in the Balance Sheet of the reconstituted firm? (A) ₹14,00,000 (B) ₹15,00,000 (C) ₹12,00,000 (D) ₹16,00,000	**1**
11.	Tanya Ltd. issued 1,00,000 equity shares of ₹10 each at a premium of ₹2 per share. The amount was payable as follows: ₹4 on Application (including ₹1 premium) ₹5 on Allotment (including ₹1 premium) and ₹3 on Call. Applications were received for 95,000 shares, which were duly allotted. Ravi, holding 3,000 shares, failed to pay the allotment, so his shares were forfeited just after allotment. Later, 2,000 of these shares were reissued at ₹9 per share as fully paid up. What amount will be transferred to Capital Reserve? (A) ₹ 4,000 (B) ₹ 7,000 (C) ₹ 10,000 (D) ₹ 6,000	**1**
12.	Aarav Ltd. acquired the business of Mehul Ltd. as per the following agreement: • Assets of ₹ 20,00,000 were taken over at ₹18,00,000 • Liabilities of ₹ 2,80,000 were taken over at ₹2,50,000 The purchase consideration was discharged by: • Issuing 12,000 equity shares of ₹100 each at a premium of 25% • ₹1,00,000 through bank draft. The amount of Goodwill/ Capital Reserve arising on acquisition will be: (A) Goodwill ₹50,000 (B) Capital Reserve ₹50,000 (C) Goodwill ₹1,50,000 (D) Capital Reserve ₹1,50,000	**1**
13.	Choose the correct sequence of events in case of retirement of a partner. (i) Preparation of revaluation A/c. (ii) Transfer of amount due to retiring partner to retiring partner's loan A/c. (iii) Preparation of capital A/c to calculate amount due to retiring partner. (iv) Treatment of goodwill. (A) (iv), (i), (ii), (iii) (B) (i), (iv), (iii), (ii) (C) (iii), (ii), (i), (iv) (D) (ii), (iv), (i), (iii)	**1**

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

14.	A, B, and C are partners sharing profits in the ratio of 5:3:2. On dissolution, a creditor of ₹40,000 accepts ₹30,000 in full settlement. Another creditor of ₹ 15,000 is paid in full. What amount will be transferred to the Realisation Account to close the creditors A/c? (A) ₹55,000 (B) ₹45,000 (C) ₹70,000 (D) ₹40,000	**1**
15.	Ritika Ltd. issued 1,000 equity shares of ₹80 each at a premium of ₹10 per share. Application and allotment money of ₹50 (including ₹6 premium) per share was called, and the entire amount was duly received. What will be amount reflecting in the Subscribed but not fully paid-up capital: (A) ₹50,000 (B) ₹44,000 (C) ₹56,000 (D) NIL	**1**
16.	Which of the following items is not transferred to the Realisation Account at the time of dissolution of a firm? A. Goodwill appearing in the books. B. Employees Provident Fund C. Provision for doubtful debts D. General reserve E. Debit Bank Balance (A) D only (B) A, B and C (C) D and E (D) B, D and E	**1**
17 A.	Amit, Akash and Ayush decided to dissolve their firm. Pass necessary journal entries for the following transactions after transferring all assets (except Cash and Bank) and outside liabilities to the Realisation Account: I. Debtors amounted to ₹82,000. Provision for Doubtful Debts was ₹6,000. Debtors of ₹12,000 went bad. The remaining debtors were taken over by a debt collection agency at 80% of book value. II. Amit agreed to pay his wife's loan of ₹20,000 in settlement of loan of ₹25,000 given to Amit. III. Creditors amounted to ₹40,000 were payable after three months. Creditors worth ₹10,000 were given furniture costing ₹8,000 in full settlement. The remaining creditors allowed a discount of 10% irrespective of the time period.	**3**
	OR	
17 B.	L, B and P are partners. They decided to dissolve the firm. In each of the following situations identify the incidence (borne by) of expenditure of dissolution and the paying identity (paid by) related to dissolution expenses of a firm:	

Case I	Realisation A/c Dr. To L's Capital A/c (Being realisation expenses recorded)	10,000	10,000
Case II	L's Capital A/c Dr. To P's Capital A/c (Being realisation expenses recorded)	10,000	10,000
Case III	P's Capital A/c Dr. To Cash A/c (Being realisation expenses recorded)	10,000	10,000

18.	B, C and D are partners sharing profits in the ratio of 1:1:1. As per the partnership deed salary is allowed to the partners as follows: • B is entitled to a salary of ₹ 2,000 per month. • C is entitled to salary of ₹ 16,000 p.a.	**3**

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	• D is entitled to a salary of ₹ 4,000 per quarter. Amit, an employee of the firm was entitled to a salary of ₹ 5,000 on half yearly basis which was omitted to be provided. Calculate the amount of profits to be given to each partner by way of appropriation in each of the following cases, when the profit/loss before the above adjustments is: Case 1. Profit of ₹ 72,000 Case 2. Profit of ₹ 45,000 Case 3. Loss of ₹ 20,000	
19.	Drum Ltd. decided to expand its operations by acquiring the business of Crane Ltd. and agreed to take over assets worth ₹6,00,000 and liabilities worth ₹40,000 at an agreed purchase consideration of ₹6,30,000 The purchase consideration was discharged by issuing 10% Debentures of ₹100 each at 10% discount to Crane Ltd. On the basis of above information: **I.** Calculate the number of debentures issued to discharge the purchase consideration. **II.** Pass necessary journal entries in the books of Drum Ltd.	**3**
20.	Calculate goodwill of the firm on the basis of 3 years' purchase of the average profits of the last five years which were as follows: Year Amount (₹) 31st March 2022 – (1,00,000) 31st March 2023 – 30,00,000 31st March 2024 – 16,00,000 31st March 2025 – 17,50,000 31st March 2026 – 18,50,000 Additional Information: (i) On 1st January 2025, a fire broke out which resulted into a loss of goods of ₹3,00,000. A claim of ₹ 70,000 was received from the insurance company. (ii) During the year ended 31st March 2026, the firm realised ₹ 80,000 from sale of scrapped machinery. (iii) For the year ending 31st March 2026, wages of ₹ 50,000 were debited twice inadvertently by the accountant of the firm.	**3**
21.	XYZ Ltd. was registered with an authorised capital of ₹ 80,00,000 divided into 8,00,000 equity shares of ₹ 10 each. The company offered 1,00,000 shares for public subscription at ₹ 2 premium. Share was payable as ₹ 3 on application (including ₹ 1 premium), ₹ 6 (including balance premium) on allotment and balance on call. Public had applied for 1,25,000 shares out of which applications for 5,000 shares were rejected and remaining were allotted on pro-rata basis. All the money has been duly received except allotment and call money on 10,000 shares held by Raja. His shares were forfeited. Show the Share Capital head as it would appear in the balance sheet and also prepare Notes to Accounts for the same.	**4**
22 A.	S, D and A are partners, sharing profits in the ratio of 5 : 2 : 3. Their fixed capitals are: S – ₹1,00,000 D – ₹50,000 A – ₹50,000	**4**

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

As per the partnership deed, S is entitled to a commission of 10% of net profit after charging such commission.
However, while preparing the accounts for the year ended 31st March 2026, this commission was not provided. The net profit of the firm was ₹1,10,000.
On the basis of above information:

I. Calculate the correct amount of commission payable to S.
II. Pass the necessary journal entry that the accountant would have passed for distribution of profits without providing commission to S.
III. Pass the necessary adjusting journal entry at the beginning of the next year to rectify the above-mentioned error.

OR

22 B. Alpha, Beta and Delta were partners. On 31st August 2023, Delta died and after all the adjustments an amount of Rs.3,22,000 was payable to his executors. It was agreed to pay Rs.22,000 immediately and balance in 3 equal instalments together with interest @10%p.a. on 31st March 2024, 31st March 2025 and 31st March 2026, Prepare Delta's Executors account till it is finally paid off.

23. I. Pass necessary journal entries for 'Issue of Debentures' in the following cases: **6**

a) Arman Ltd. issued 750, 12% Debentures of ₹100 each at a discount of 10% redeemable at a premium of 5%
b) Sohan Ltd. issued 800, 9% Debentures of ₹100 each at a premium of 20 per debenture redeemable at a premium of ₹10 per Debenture.

II. X Ltd. obtained a loan of ₹4,00,000 from "The Development Bank". The company issued 5,000; 9%. Debentures of ₹100 each as a collateral security for the same. As per the policy the company effects these transactions through journal. Show journal entries and prepare the extract of balance sheet.

24. A, B and C are partners sharing profits and losses in the ratio of 4:3:3. **6x1 =6**
They decided to change their profit-sharing ratio to 3:2:5 with effect from 1st April 2026.

Balance Sheet of A, B and C
as at 31st March 2026

Liabilities	Amount (₹)	Assets	Amount (₹)
Creditors	1,20,000	Land & Building	4,00,000
General Reserve	90,000	Machinery	2,00,000
Profit & Loss A/c	60,000	Stock	1,50,000
A's Capital	3,00,000	Debtors	1,00,000
B's Capital	2,50,000	Cash	1,70,000
C's Capital	2,00,000		
	10,20,000		10,20,000

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

Additional Information:
1. Goodwill of the firm is valued at ₹1,50,000.
2. Land & Building is revalued at ₹4,50,000.
3. A provision for doubtful debts @5% is to be created on debtors.
4. An unrecorded liability of ₹20,000 is discovered.

Based on the above information answer the following MCQs:

I. The net sacrifice made by partners (in terms of share of profit) is:
A) A sacrifices 1/10 and B sacrifices 1/10; C gains 1/5
B) A gains 1/10; B gains 1/10; C sacrifices 1/10
C) A sacrifices 1/10; B gains 1/10; C gains 1/5
D) A gains 1/10, B gains 1/10; C sacrifices 1/5

II. Which of the following journal entries is correct for treatment of goodwill?

(A) A's Capital A/c Dr.
To C's Capital A/c

(B) A's Capital A/c Dr.
B's Capital A/c Dr.
To C's Capital A/c

(C) C's Capital A/c Dr.
To A's Capital A/c
To B's Capital A/c

(D) C's Capital A/c Dr.
A's Capital A/c Dr.
To Goodwill A/c

III. The amount of goodwill to be compensated by gaining partner(s) is:
(A) ₹45,000
(B) ₹30,000
(C) ₹75,000
(D) ₹1,50,000

IV. The net gain on revaluation will be:
(A) ₹25,000
(B) ₹20,000
(C) ₹5,000
(D) ₹30,000

V. General Reserve and Profit & Loss Account will be distributed in:
(A) New ratio
(B) Gaining ratio
(C) Old ratio
(D) Sacrificing ratio

VI. After all adjustments, the balance of C's capital will be?
(A) ₹2,22,500
(B) ₹2,35,000
(C) ₹3,00,000
(D) ₹3,50,000

25 A. X and Y were partners sharing profits in the ratio of 1: 2. Their Balance Sheet as at 31st March 2026 was as follows: **6**

Liabilities	₹	Assets	₹
Creditors	30,000	Cash	20,000
Outstanding Expenses	4,000		

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

Capitals:			Debtors	40,000	
X	1,50,000		Less: Prov. for doubtful debts	500	39,500
Y	3,00,000	4,50,000	Stock		1,20,000
General Reserve		6,000	Furniture		30,000
			Machinery		2,72,500
			Patents		5,000
			Profit and Loss A/c		3,000
		4,90,000			4,90,000

They agreed to admit Z for 1/4th share on 1st April 2026 on the following terms:

i. Goodwill of the firm was valued at ₹60,000 and Z was to bring in a new and updated machinery costing ₹ 5,000 as a part payment against his share of premium for goodwill and the furniture for the balance of his share of goodwill premium.
ii. ₹ 10,000 were receivable from a debtor who was declared insolvent, only 50% of the amount could be recovered in cash by selling his assets.
iii. Provision for doubtful debts to be raised to 10% of the value of revised debtors.
iv. Patents were valueless.
v. Stock was found to be overvalued by 20%.
vi. ₹ 3,500 be provided for an unforeseen liability.
vii. Z to bring in capital equal to 1/4th of the combined capital of X and Y after all adjustments.

Pass required journal entries on the admission of Z and also prepare Balance Sheet of the reconstituted firm.

OR

25 B. A, B and C were partners in a firm sharing profits in 2:2:1 ratio. On 31.3.2026, C retires from the firm. On the date of C's retirement, the Balance Sheet of the firm was as follows:

Balance Sheet of A, B and C

as at 31.3.2026

Liabilities	Amount (₹)	Assets	Amount (₹)
Creditors	54,000	Bank	45,000
General Reserve	10,000	Debtor 12,000	
Outstanding Rent	4,400	Less: Provision for doubtful debts 800	11,200
Provision for Legal Claim	12,000	Stock	18,000
Capitals:		Furniture	8,200
A 92,000		Premises	1,80,000
B 60,000		Goodwill	10,000
C 40,000	1,92,000		
	2,72,400		2,72,400

On C's retirement the goodwill of the firm was valued at ₹ 45,000.

After retirement the accountants of the firm worked out the following balance sheet, but they misplaced the papers on which Revaluation A/c and Partners' Capital were worked out.

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

Balance Sheet of A and B (After C's retirement)

as at 31.3.2026

Liabilities	Amount (₹)	Assets	Amount (₹)
Creditors	54,000	Bank	34,600
General Reserve	5,000	Debtor 12,000	
Outstanding Rent	4,400	Less: Provision for doubtful debts 600	11,400
Provision for Legal Claim	14,400	Stock	16,200
C's Loan	40,000	Furniture	10,200
Capitals:		Premises	1,89,000
A 87,800			
B 55,800	1,43,600		
	2,61,400		2,61,400

On the basis of above information, you are required to help the accountants of the firm in preparing Revaluation A/c, and Partners Capital Accounts of the reconstituted firm.

26 A. Lacchoo Ltd. invited applications for 1,20,000 equity shares of ₹10 each at a premium of ₹ 4 per share, payable as – **6**

₹6 on Application (including ₹2 premium)

₹5 on Allotment (including ₹1 premium)

Balance on First & Final Call.

Applications were received for 2,70,000 shares, out of which applications for 10,000 shares were rejected and the allotment was made on a pro-rata basis to the remaining applicants.

Mr. Parivesh, who was allotted 1,200 shares, failed to pay call money. His shares were forfeited after due notice. Later, these shares were reissued at ₹ 100 per share as fully paid-up.

Pass necessary Journal Entries in the books of Lacchoo Ltd.

OR

26 B. Neha Tech Ltd. has authorised capital of ₹ 20,00,000 divided into shares of face value of ₹ 10 each. Company decided to issue 1,00,000 equity shares at a value of ₹ 100 each. The entire face value was payable on application and the entire premium money was payable on allotment.

Applications were received for 1,50,000 shares.

Allotment was made on the following basis:

(i) Applicants of 10,000 shares were sent letters of regret.

(ii) To applicants for another 10,000 shares – Shares were fully allotted

(iii) Remaining applicants were allotted shares on a pro rata basis.

A shareholder who was allotted 18,000 shares belongs to category (iii), failed to pay allotment money and his shares were duly forfeited. Later on, 5,000 shares were reissued as fully paid on a premium of 200%.

You are required to give:

I. Cash Book, Share Capital A/c and Securities Premium A/c.

II. Journal entries for forfeiture and re-issue of shares.

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	Part B :- Analysis of Financial Statements **(Option – I)**	
27.	A company had the following balances in their books of accounts: Particulars | 31st March, 2026 (₹) | 31st March, 2025 (₹) Work in Progress | 1,00,000 | 90,000 Finished Goods | 80,000 | 1,10,000 Stock in Trade | 90,000 | 80,000 Raw Material | 20,000 | 10,000 What will be the amount of Cost of Materials Consumed if purchases of raw materials amounted to ₹ 1,60,000 and purchase of stock-in-trade amounted to ₹ 2,00,000? (A) ₹ 1,90,000 (B) ₹ 3,40,000 (C) ₹ 1,50,000 (D) ₹ 3,50,000	**1**
28.	Assertion (A):Current Ratio can never be less than Liquid ratio. Reason (R): Current Ratio includes all current assets, including inventory and prepaid expenses. (A) Both A and R are correct, and R is the correct explanation of A (B) Both A and R are correct, but R is not the correct explanation of A (C) A is correct but R is incorrect (D) A is incorrect but R is correct	**1**
29.	Vivek Consultancy Private Limited purchased furniture for ₹20,00,000 paying 60% by issue of equity shares of ₹10 each and the balance by a cheque. This transaction will result in: (A) Cash used in Investing activities ₹20,00,000 and Cash generated from financing activities ₹ 12,00,000. (B) Cash used in investing activities ₹ 8,00,000. (C) Cash used in investing activities ₹ 20,00,000. (D) Cash generated from financing activities ₹ 12,00,000.	**1**
30.	Which of the following is **not** a cash flow from investing activities? (A) Sale of 2,500 shares (held as investment) for ₹ 15 each (B) Purchase of equipment for ₹ 500 cash (C) Purchase of marketable securities for ₹ 25,000 cash (D) Sale of land for ₹ 28,000 cash	**1**
31 A.	Prepare a Comparative Statement of Profit and Loss of Uttu Machineries Ltd. for the year ended 31st March 2026 from the following information: **PARTICULARS** | **31st March 2026 (₹)** | **31st March 2025 (₹)** Revenue From Operations | 40,00,000 | 20,00,000 Cost of Revenue from Operations | 4,00,000 | 2,00,000 Wages | 6,00,000 | 4,00,000 Interest paid | 1,00,000 | 1,00,000 Tax Rate | 50% | 50% **OR**	**3**

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

31 B.

Prepare Common Size Statement of Profit and Loss for the year ended March 31, 2026

PARTICULARS	31st March 2026 (₹)
Revenue from Operations	6,00,000
Indirect Expense	25% of gross profit
Cost of Revenue from Operations	4,00,000
Other incomes	30,000
Income tax	30%

32. Under which main head and sub - head of the financial statements are the following items classified or shown: **3**

I. Warranty claims payable.

II. Preliminary expenses written off.

III. Interest Accrued and Due on Debentures.

33 A. Quick Ratio of Alpha Traders is 1.2 : 1. Given that their operating cycle is of 8 months, state with reasons whether the following transactions will increase, decrease, or not affect the Quick Ratio: **4**

I. Bills Receivable ₹40,000 were dishonoured and treated as bad debts.

II. Stock worth ₹25,000 was destroyed by fire; insurance company admitted claim of ₹18,000 receivable within 6 months.

III. Furniture having book value ₹60,000 was sold for ₹52,000; sale proceeds to be received in 11th month from the date of sale.

IV. 12% Debentures of ₹2,00,000 were issued at a premium of 10% to a supplier of machinery costing ₹ 3,00,000 and balance was settled through cheque.

OR

33 B. From the given information, calculate the following ratios:

I. Current ratio

II. Inventory Turnover ratio

Information Revenue from operations (Net sales) ₹ 5,00,000, opening inventory ₹7,000, closing inventory ₹ 4,000 more than the opening inventory, net purchase is 70% of revenue from operations, operating expenses ₹ 30,000, liquid assets ₹ 75,000, wages ₹ 10,000, salaries ₹ 20,000, carriage inwards ₹ 40,000, prepaid expenses ₹2,000, current liabilities ₹ 60,000, 9% debentures ₹ 3,00,000, long - term loan from bank ₹ 1.00,000, equity share capital ₹ 10,00,000 and 8% preference share capital ₹2,00,000.

34. From the following Balance Sheet of Krishang Ltd. as at 31st March 2026, calculate **Cash Flow from Operating Activities and Investing Activities.** **6**

Balance Sheet of Krishang Ltd. as at 31st March 2026

Particulars	Note No.	31-03-2026 (₹)	31-03-2025 (₹)
I. Equity and Liabilities			
1. Shareholders' Funds			
(a) Share Capital		6,00,000	5,50,000
(b) Reserves and Surplus	1	1,50,000	1,00,000
2. Non- Current Liabilities			

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

(a) Long term Borrowings	2	1,20,000	85,000
3. Current Liabilities			
(a) Trade Payables		89,500	1,02,000
(b) Short - term Provisions	3	25,000	38,500
Total		9,84,500	8,75,500
II. Assets			
1. Non- Current Assets			
(a) Fixed Assets/Property Plant and Equipment and Intangible Assets			
(i) Tangible Assets/Property, Plant and Equipment	4	5,35,000	4,25,000
(ii) Intangible Assets	5	20,000	56,000
2. Current Assets			
(a) Current Investments		1,20,000	75,000
(b) Trade Receivables		1,52,500	1,32,000
(c) Cash and Cash Equivalents		1,57,000	1,87,500
Total		9,84,500	8,75,500

Notes to Accounts:

Note No.	Particulars	31-03-2026 (₹)	31-03-2025 (₹)
1	Reserves and Surplus		
	Surplus i.e. Balance in Statement of Profit and Loss	1,50,000	1,00,000
		1,50,000	1,00,000
2	Long-term Borrowings		
	10% Debentures	1,20,000	85,000
		1,20,000	85,000
3	Short - term Provisions	25,000	38,500
	Provision for Tax	25,000	38,500
4	Tangible Assets/Property, Plant and Equipment		
	Machinery	6,35,000	5,00,000
	Less: Accumulated Depreciation	(1,00,000)	(75,000)
		5,35,000	4,25,000
5	Intangible Assets		
	Goodwill	20,000	56,000
		20,000	56,000

Additional Information:

i. A piece of machinery costing ₹12,000 on which accumulated depreciation was ₹8,000 was sold for ₹3,000.

ii. 10% Debentures were issued on 1st October 2025.

iii. On 1st May, 2025, Land was purchased of ₹ 2,00,000 for investment purpose but due to financial requirements the company had to sell it on 31st January 2026 for ₹ 2,20,000.

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	Part B: Computerised Accounting (Option – II)	
27.	Identify the error which will be displayed on screen when the set of co-ordinates that a cell occupies on a worksheet is invalid. (A) Correct a # NAME ? Error (B) Correct # REF ! Error (C) Correct a # N/A Error (D) Correct a ##### Error	**1**
28.	How are 'absolute cell reference' and 'mixed cell reference' identified in Excel ? (A) Using # sign (B) Using ~ sign (C) Using $ sign (D) Using £ sign	**1**
29.	What is used to build single formula with multiple results in Excel ? (A) Derived value (B) Vectors (C) Round() (D) Array	**1**
30.	A sequential code refers to code applied to some documents where: (A) Account heads are assigned to documents (B) Numbers and letters are assigned in consecutive order (C) Special names are given to accounts (D) Documents are arranged in special sequence	**1**
31 A. 31B.	Explain the following: (I) Contra voucher (II) Post-dated voucher (III) Receipt voucher OR State the advantages of 'Pivot Table Report'.	**3** **3**
32.	State any three limitations of Computerised Accounting System.	**3**
33 A. 33 B.	What is meant by 'data validation'? What is facilitated by 'Error Alert tab'? OR What is meant by internal margin while using MS Excel? State the options available.	**4**
34.	=SUM(B2B3) will give an error while using spreadsheet. Identify the error and state the steps to correct it.	**6**

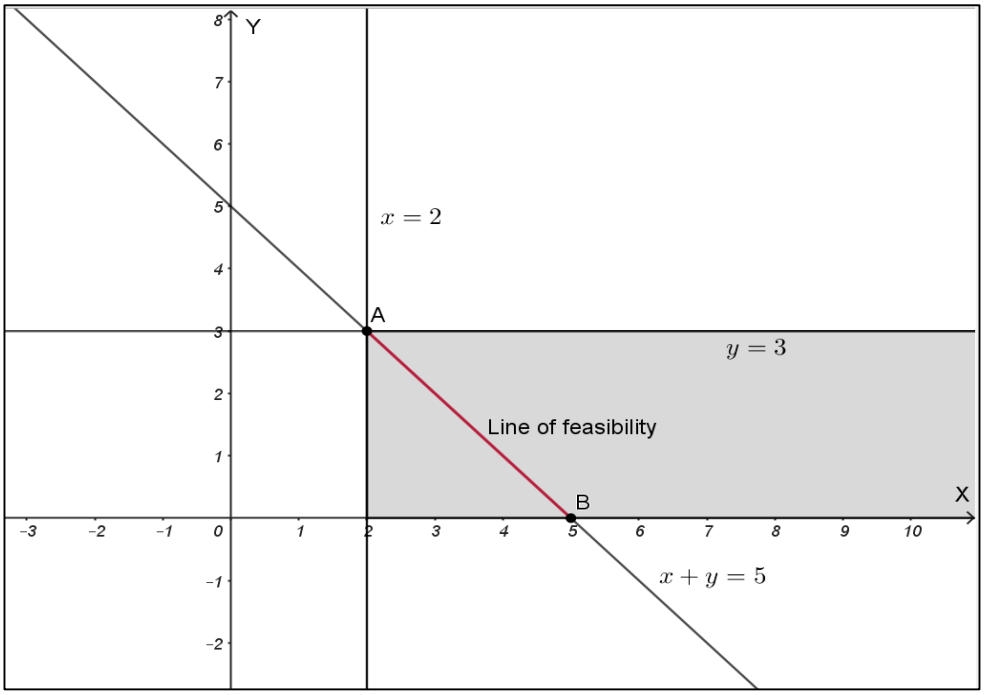
Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

APPLIED MATHEMATICS (CODE-241)
MARKING SCHEME
CLASS- XII (2026-27)

SECTION – A (Solutions of MCQs of 1 Mark each)

Q. No.	ANS	HINTS/SOLUTIONS	Marks
1.	**(D)**	$a + c < b + c$ □dd□□□ the □□□e □□□ □er t□ □□th □de□ □□□□ □□e□□□□t□ □re□er□e□ the □□e□□□□t□□re□□rd□e□□ □□□hether the □dded □□□ □er □□ □□□t□□e □r □e□t□□e□	**1**
2.	**(A)**	**5: 2** • □e□□e□□ □M□□□ r□□t□□□□□ $\frac{4}{4+5} = \frac{4}{9}$ • □e□□e□□ □M□□□ r□□t□□□□□ $\frac{5}{5+1} = \frac{5}{6}$ • T□r□et M□t□re □M□□□ r□□t□□□□ $\frac{5}{5+4} = \frac{5}{9}$ Re□□□red r□t□□ $= \frac{\frac{5}{6} - \frac{5}{9}}{\frac{5}{9} - \frac{4}{9}} = \frac{5}{18} : \frac{1}{9} = 5 : 2$	**1**
3.	**(B)**	**64** □ 3×3 □□□ □etr□□ □ □tr□□ □ □□□e □□the □r□ $\begin{bmatrix} a & b & c \\ b & d & e \\ c & e & f \end{bmatrix}$ There □re □ □□□□e e□tr□e□ □□ th□□ □ □tr□□ a, b, c, d, e, f. □□□h □□the□e e□tr□e□ □□□ □e e□ther □ □r □□□ ∴ □□□ □er □□□□□ □ etr□□ □ □tr□e□ □ □□□e $2^6 = 64$	**1**
4.	**(B)**	**450 km** □et d □□ □e the □e□□th □□ the r□□e□□□r□e□ □et S_A, S_B □□d S_C □e the □□□□t□□t □□eed□ □□□□r□ A, B □□d C re□□e□t□e□□ $S_A \square S_B = d : d - 45 \square S_B \square S_C = d : d - 50$ □□d $S_A \square S_C = d : d - 90$ □□□ □$\frac{S_A}{S_C} = \frac{S_A}{S_B} \times \frac{S_B}{S_C}$ $\Rightarrow \frac{d}{d-90} = \frac{d}{d-45} \times \frac{d}{d-50}$ $\Rightarrow (d-45)(d-50) = d(d-90) \quad \Rightarrow d^2 - 95d + 2250 = d^2 - 90d$ $\Rightarrow 5\,d = 2250 \quad \Rightarrow d = 450\,km$	**1**
5.	**(B)**	**2** $\frac{dy}{dx} = \frac{dy/dt}{dx/dt} = \frac{2t}{1/t} = 2t^2 \Rightarrow \frac{d^2y}{dx^2} = \frac{d}{dt}\left(\frac{dy}{dx}\right) \times \frac{dt}{dx} = 4t \times t = 4t^2$ $\Rightarrow \left.\frac{d^2y}{dx^2}\right]_{t=\frac{1}{\sqrt{2}}} = 2$	**1**

6.	**(D)**	**The future value of perpetuity is undefined.**	**1**
7.	**(C)**	**3** Here $y = (a + b)\log(x + c) - de^{x+k}$ □□□ □e □r□tte□ □□ $y = A\log(x + c) - de^{x}.\ e^{k}$ $\Rightarrow y = A\log(x + c) - Be^{x}$ □□here $a + b = A$ □□d $d.e^{k} = B$. □e□r□□ the □□□e□ d□□ere□t□□□e□□□t□□□ h□□ three □r□tr□r□ □□□□t□□t□□□□ t□ □rder □□ □	**1**
8.	**(D)**	$\mathbf{40(e^2 - e^1)}$ □□□re□□e □□ re□e□□e = $\int_2^4 20e^{0.5x}dx = \frac{20\,e^{0.5x}}{0.5}\Big]_2^4 = 40\,(e^2 - e^1)$	**1**
9.	**(C)**	**Principal component increases and interest component decreases.**	**1**
10.	**(B)**	**8 %** $P = \frac{R}{i} \quad \Longrightarrow 40000 = \frac{3200}{i} \qquad \Longrightarrow i = 0.08$ $\Longrightarrow\ r = 0.08 = 8\ \%$	**1**
11.	**(B)**	$\mathbf{5e^{-5}}$ Me□□ r□te □er $100\ cm^2 = 2$ □□r $250\ cm^2$ □□ e□□ $\lambda = \frac{2}{100} \times 250 = 5$ $P(X = 1) = e^{-5} \times \frac{5^1}{1!} = 5e^{-5}$	**1**
12.	**(D)**	**Neither I nor II**	**1**
13.	**(B)**	**Y is more consistent than X** □□r□□□e □e□□re□ □□re□d□d□□er□□□ □r□□d □e□□ Lower Variance → More Consistent □□□the □□□e□ □□□er t□ □e□□ Higher Variance → Less Consistent (values more spread out) □□□e □ h□□ □□er □r□□□e□t□ □□□e□ □re □ re t□ht□ □□□tered □r□□d the □e□□ □□□□ □□ □ □re □□□□□te□t th□□ □□	**1**
14.	**(B)**	**Minimum**	**1**
15.	**(C)**	**We are 99% confident that the calculated interval of (501.125, 508.875) grams contains the true mean weight μ.**	**1**
16.	**(C)**	$\mathbf{\frac{2}{3}}$ $2 \times 6_{C_4} \times p^4 \times q^2 = 3 \times 6_{C_3} \times p^3 \times q^3$ $\Longrightarrow 30\,p^4q^2 = 60\,p^3q^3$ $\Longrightarrow p = 2q$ $\Longrightarrow p = 2(1 - p)$ $\therefore p = \frac{2}{3}$	**1**

17.	**(A)**	$\frac{1}{2}$ $\frac{P(X=r)}{P(X=n-r)} = \frac{n_{C_r} p^r q^{n-r}}{n_{C_{n-r}} p^{n-r} q^r} = \left(\frac{p}{q}\right)^{2r-n}$ □h□h □□□□e □□de□e□de□t □□n □□d r □□□□ □he□ $\frac{p}{q} = 1$ □e□□$p = q = \frac{1}{2}$	**1**
18.	**(C)**	**A line segment**  The □e□□□□e re□□□□ □□ the □□e □e□□ e□t $x + y = 5$□	**1**
19.	**(C)**	**Assertion (A) is true but Reason (R) is false.** $\|2.adj\ (A)\| = 2^3 \|adj(A)\| = 8 \times 4^2 = 128$. □□□□□□ert□□□ □□ tr□e□□here□□ Re□□□□ □□ □□□e □□ $\|k\ A\| = k^n \|A\|$	**1**
20.	**(D)**	**Assertion (A) is false but Reason (R) is true.** T□□ d□□tr□□t□□□□ □□□ h□□e □□□e □e□□ □□t d□□ere□t □□r□□□e□ □□□□□□ert□□□ □□ □□□□e □here□□ Re□□□□ □□ tr□e□	**1**

Section –B

[This section comprises of solution of very short answer type questions (VSA) of 2 marks each]

21(A).	□□x □□ □□ □dd □te□er □□ $x = 2n + 1$□□here $n \in Z$ □□□ t□ □h□□ $x^2 \equiv 1(mod8)$ □□□□der□ $(2n+1)^2 = 4n^2 + 4n + 1 = 4n(n+1) + 1 = 4(2m) + 1$ $\because$ □r□d□□t □□t□□ □□□□e□□t□e □te□er□ □□ □□□□e□e□ $\Rightarrow x^2 = (2n+1)^2 = 8m + 1 \equiv 1(mod8) \Rightarrow x^2 \equiv 1(mod8)$ $\because 8m + 1$ e□□e□re□ □□der □ □he□ d□□ded □□ □□	**1** **1**
	OR	

21(B).	□ □□e□ $(3)^{333} \equiv x\,(mod 11)$ □t□ □□d x□ □ e h□□e□ $3^5 \equiv 243\,(mod 11) \equiv 1\,(mod\,11)$ $\Rightarrow 3^5 \equiv 1(mod 11) \quad \Rightarrow (3^5)^{66} \equiv 1^{66} mod 11 \equiv 1\, mod 11$ $\Rightarrow 3^{330} \equiv 1(mod 11) \quad \Rightarrow 3^{330} \times 3^3 \equiv 27(mod 11) \quad \Rightarrow 3^{333} \equiv 27(mod 11)$ $\Rightarrow 3^{333} \equiv 5(mod 11) \quad \therefore x = 5$	½ **1** ½
22.	□□der □□e□r de□re□□□t□□□□$D = \frac{C-S}{n}$ $\Longrightarrow D = \frac{120000-10000}{10}$ $\Longrightarrow D = \frac{110000}{10} = 11000$ The □□□□□□de□re□□□t□□□ □□₹ 11000□ □□the e□d □□□ □e□r□the □□□□ □□□□e $= (C - 6D) = 120000 - 6(11000)$ $= ₹\,54000$	 ½ ½ **1**
23.	D□t□□□e □□□ered □□□tre□□ □□d d□□ □□tre□□ □□ □□ e□□h □de□ □et □□eed □□□ □□ □□ t□□□□ter □e x □□ h □□d □□eed □□the □tre□□ □□ □ □□ h The□ □□eed d□□ □□tre□□ $= (x + 4)$ □□ h □□d □□eed □□□tre□□ $= (x - 4)$ □□ h □□□□rd□□□ t□ □□e□t□□□□ $\frac{12}{x+4}$ □ $\frac{12}{x-4} = 4$ $\Longrightarrow \frac{1}{x+4}$ □ $\frac{1}{x-4}$ □ $\frac{1}{3} \quad \Longrightarrow \frac{x-4+x+4}{(x+4)(x-4)}$ □ $\frac{1}{3}$ $\Longrightarrow 6x = x^2 - 16 \quad \Longrightarrow \quad x^2 - 6x - 16 = 0$ $\Longrightarrow (x - 8)(x + 2) = 0$ $\Longrightarrow x = 8$ □r $x = -2$ □□t $x \neq -$□ $\therefore x = 8$ □□ h□ He□□e □□eed □□□ □□ □□ t□□□□ter □□ □ □□ h□	 ½ ½ ½
24(A).	□ □□e□ $P(X = 2) = P(X = 3)$ $\Longrightarrow e^{-m}\frac{m^2}{2!} = e^{-m}\frac{m^3}{3!}$ $\Longrightarrow 3m^2 = m^3$ $\therefore m = 3$ □□□□ e□□ = □□r□□□□e = $m = 3$	 ½ **1** ½
	OR	
24 (B).	□□□ R□te □er □ □ □□te□ $= 20 \times \frac{6}{60} = 2$ tr□□□□ $\therefore m = 2$ □□□ □r□□□□□□t□ □□e□□□t□□ □ tr□□□□ $= (X = 2) = e^{-2}\frac{2^2}{2!}$ $= 2 \times 0.1353 = 0.2706$	½ ½ **1**

25.	□□□□t□□□ □□□□ □□ $\frac{x}{6}+\frac{y}{6}=1$ □e□ $x+y=6$	½
	□□□□t□□□ □□□D □□ $\frac{x}{8}+\frac{y}{4}=1$ □e□ $x+2y=8$	½
	□□□□t□□□ □□□□ □□ $\frac{x}{4}+\frac{y}{8}=1$ □e□ $2x+y=8$	½
	□□□□tr□□t□ □re□ $x+y\leq 6, x+2y\geq 8, 2x+y\geq 8$	½

Section –C

[This section comprises of solution of short answer type questions (SA) of 3 marks each]

26(A)	□□e□ $S(t)=\frac{4t^2+1}{t}, t>0$ □□r □□d□□□ □□ter□□□ □□r □□□re□□□□□ □r de□re□□□□□ □et'□ □□d $S'(t)$. $S(t)=\frac{4t^2+1}{t}=4t+\frac{1}{t}$ $\Rightarrow \quad S'(t)=4-\frac{1}{t^2}$ □ $\frac{4t^2-1}{t^2}$ □ $\frac{(2t-1)(2t+1)}{t^2}$	**1**
	Now for decreasing □ $S'(t)\leq 0 \Rightarrow (2t-1)(2t+1)\leq 0 \Rightarrow -\frac{1}{2}\leq t\leq \frac{1}{2}$ □□ $t>0 \quad \therefore$ □□r $0<t\leq\frac{1}{2}$ □ $S(t)$ □□ de□re□□□□□□	**1**
	⇒ □□r □□t h□□□□□□the □□e□□□□ d□□□the □r□□e □□the □□□ de□re□□ed□	
	Now for increasing □ $S'(t)\geq 0 \Rightarrow (2t-1)(2t+1)\geq 0$ $\Rightarrow t\leq -\frac{1}{2}$ *and* $t\geq\frac{1}{2}$ □□ $t>0 \quad \therefore$ □□r $t\geq\frac{1}{2}$ □ $S(t)$ □□ □□□re□□□□□□	**1**
	⇒ □□ter the □□r□t h□□□□□□the □□e□□□□ d□□□the □r□□e □□the □□□ □e□t □□□re□□□□□□	
	He□□e□the □t□□□ □r□e de□re□□ed □□r the □□r□t h□□□□□□the □□e□□□□ d□□ □□d the□ □t□rted □□□re□□□□□ there□□□	
	OR	
26(B).	□□□ $\frac{dP}{dt}=\frac{1}{2}(Q_d-Q_S)$ □ $\frac{1}{2}[(15-2P)-(3P-5)]=\frac{1}{2}(20-5P)$ $\Rightarrow \quad \frac{dP}{dt}=\frac{1}{2}(20-5P)$	**1**
	□□□ □□□□□□□ the d□□ere□t□□□e□□□t□□□ □□ □e□□r□t□□□ the □□r□□□□e□	
	$\frac{dP}{20-5P}=\frac{1}{2}dt \Rightarrow \int\frac{1}{20-5P}dP=\frac{1}{2}\int dt+C$	½
	$\Rightarrow \quad \frac{\log\lvert 20-5P\rvert}{-5}$ □ $\frac{1}{2}t+C$	
	⇒ □ $\log\lvert 20-5P\rvert$ □ $-5t-10\,C$ □□□	½

	□□□ □he□t = 0, P = 2 ⇒ □log|20 − 10| □ −10 C ⇒ $-\frac{1}{5}\log 10$ □ C □□□□□th□□ □□ □□□□□e □et □log|20 − 5P| □ −5t + 2 log 10 ⇒ □log$\left(\frac{20-5P}{10}\right)$ □ −5t ⇒ $\log\left(\frac{20-5P}{10}\right)$ □ −2.5t ⇒ $\frac{20-5P}{10} = e^{-2.5t}$ ⇒ 20 − 5P = $10e^{-2.5t}$ ⇒ 20 − $10e^{-2.5t}$ = 5P ⇒ P = 4 − $2e^{-2.5t}$ ⇒ P = 2(2 − $e^{-2.5t}$)	½ ½
27.	□□□□ert□□□ the □□r□□eter□t□the□r □□□□rter□□ □□□□e□□ □er□□d□ □□□□tere□t □□□□ □ □ □ □ □□□□ □e□d r□te r □ □□□ □□ □□ □□□□□□ □ □□□□□□ Face value (F) = ₹1000 □□□□□□□□□□□□□ □□□□ e□t □ □□□□ □ □□ □₹□□ Quarterly coupon payment = 40/4 = ₹10 □□□ rede□ □t□□□ □r□e □ □□e □□□e □□r□h□□e □r□e □□□□□d □□□□ $C\left[\frac{1-(1+i)^{-n}}{i}\right] + R(1+i)^{-n}$ □ □□$\left[\frac{1-(1+0.015)^{-20}}{0.015}\right] + 1000(1+0.015)^{-20}$ □ $10\left[\frac{1-0.742}{0.015}\right] + 1000 \times 0.742$ □ 172 + 742 = ₹ 914	½ ½ 1 1
28(A).	□et □□ □□the □h□re □□₹ □□□□the□ □□□□□□□□□e □ □□□□ □ □□□□□□ × □□□□ □ ₹□□□□□□□□	½
	□□□R = $\left[\left(\frac{FV}{PV}\right)^{\frac{1}{n}} - 1\right] \times 100$ ⇒ $8.5 = \left[\left(\frac{133.10}{100}\right)^{\frac{1}{n}} - 1\right] \times 100$ ⇒ $8.5 = \left[(1.331)^{\frac{1}{n}} - 1\right] \times 100$ ⇒ $1.085 = (1.331)^{\frac{1}{n}}$ ⇒ $\log(1.085) = \frac{1}{n}\log(1.331)$ ⇒ $n = \frac{\log(1.331)}{\log(1.085)}$ ⇒ $n = \frac{0.124}{0.035} = 3.5$ □e□r□ □□□□r□□□□ ∴ Re□□□red □□□ □er □□□e□r□ = 3.5 □e□r□ □□□□r□□□□	½ 1 1
	OR	

28(B).	□□□t□□re□□□re□e□t □□ter n □e□r□ = ₹ 45,000,000 □□□□□□□□□□ e□t □□t□ the □□□□□□ □□□d □ ₹ 5,00,000 $r = 15\% \implies i = 0.15$ □□□ □□□□□□ □□□d $S = P \times \frac{(1+i)^n - 1}{i}$ $\implies 45000000 = 500000 \times \frac{(1+0.15)^n - 1}{0.15}$ $\implies 90 \times 0.15 = (1.15)^n - 1 \implies 13.50 = (1.15)^n - 1 \implies (1.15)^n = 14.5$ □□□□□□□□ □□□ □□ □□th □de□ □e □et $n\log(1.15) = \log(14.5)$ $\implies n = \frac{\log(14.5)}{\log(1.15)} = \frac{1.161}{0.061} = 19.03$ □e□r□ □□□□r□□□□ □□□the re□□□red □□□ □er □□□e□r□ = 19.03 □e□r□ □□□□r□□□□	½ ½ 1 1
29.	$A = \begin{bmatrix} 1 & 2 \\ 2 & 1 \end{bmatrix}$ $A^2 = \begin{bmatrix} 5 & 4 \\ 4 & 5 \end{bmatrix}$ $A^3 = \begin{bmatrix} 13 & 14 \\ 14 & 13 \end{bmatrix}$ $\implies A^3 - 7A - 6I = \begin{bmatrix} 13 & 14 \\ 14 & 13 \end{bmatrix} - \begin{bmatrix} 7 & 14 \\ 14 & 7 \end{bmatrix} - \begin{bmatrix} 6 & 0 \\ 0 & 6 \end{bmatrix} = \begin{bmatrix} 0 & 0 \\ 0 & 0 \end{bmatrix}$ □ □ □□□ □$A^{-1} = \frac{1}{6}(A^2 - 7I) = \frac{1}{6}\left(\begin{bmatrix} 5 & 4 \\ 4 & 5 \end{bmatrix} - \begin{bmatrix} 7 & 0 \\ 0 & 7 \end{bmatrix}\right) = \frac{1}{6}\begin{bmatrix} -2 & 4 \\ 4 & -2 \end{bmatrix} = \begin{bmatrix} -1/3 & 2/3 \\ 2/3 & -1/3 \end{bmatrix}$	½ ½ 1 1
30.	Me□□ $(\mu) = 30$ □□t□□d□rd de□□t□□□ $(\sigma) = 6.25$ □□□ □□r $X = 20, Z = \frac{20-30}{6.25} = -1.6$ □□r $X = 40, Z = \frac{40-30}{6.25} = 1.6$ $P(20 < X < 40) = P(-1.6 < Z < 1.6) = 2\,P(0 \le Z < 1.6)$ $= 2 \times 0.4452 = 0.8904$ ∴ □□□ □er □□□t□de□t□ = $2000 \times 0.8904 = 1780.8 \approx 1781$ □t□de□t□ □□□ □□r $X = 25, Z = \frac{25-30}{6.25} = -0.8$ $P(X < 25) = P(Z < -0.8) = 0.5 - P(0 \le Z \le 0.8)$ $= 0.5 - 0.2881 = 0.2119$ ∴ □□□ □er □□□t□de□t□ = $2000 \times 0.2119 = 423.8 \approx 424$ □t□de□t□	1 ½ 1 ½
31.	$\bar{x} = 2080,\ \mu = 2200$ $n = 25, s = 280$ H_0: □□□h□□□the□□□: There □□ □□ □□□□□□□□□□t d□□ere□□e □et□ee□ $\bar{x}$ □□d μ H_1: □lter□□te h□□□the□□□: There □□ □ □□□□□□□□□□t d□□ere□□e □et□ee□ $\bar{x}$ □□d μ	½ ½

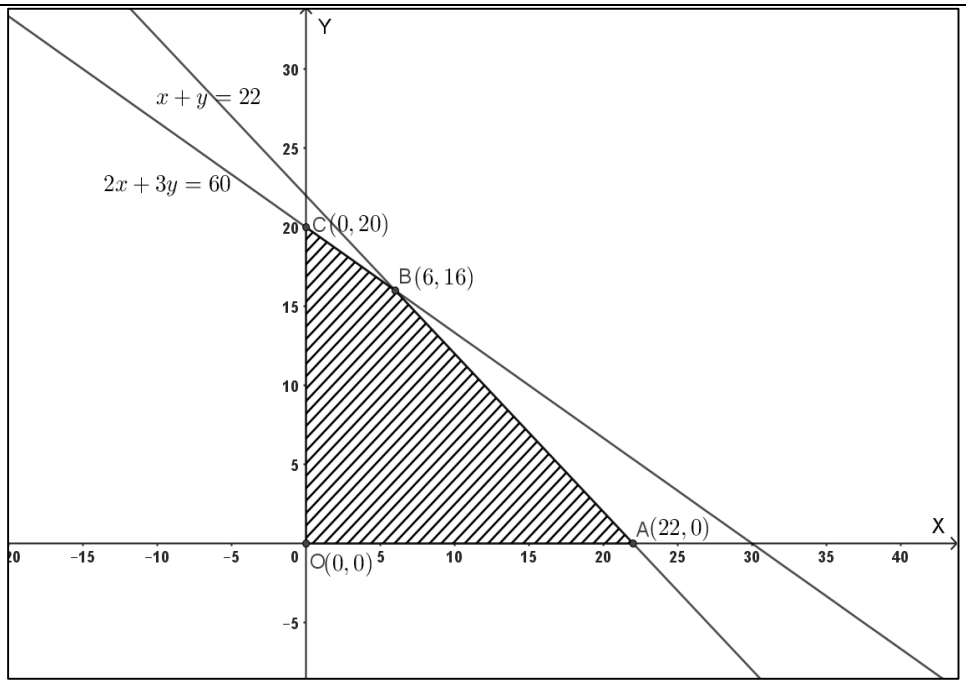
	$t = \frac{\bar{x}-\mu}{\frac{s}{\sqrt{n}}} = \frac{2080-2200}{\frac{280}{\sqrt{25}}} = -2.143$ d□= 24 □□d $t_{24}(0.025) = 2.064$ □□□e $\|t\| = 2.143 > 2.064$ ∴ □□□h□□□the□□□ □□ re□e□ted□ □□□nutritionist's claim is not valid.	**1** **½** **½**

Section –D

[This section comprises of solution of long answer type questions (LA) of 5 marks each]

32.	□r□t□□e □□e the de□ □□d □□□□t□□□ t□ □□□□□□te the re□e□□e □□□t□□□ $p = 274 - x^2$ $R(x) = xp = x(274 - x^2) = 274x - x^3$ □□□ M□r□□□□□Re□e□□e (MR) □ $R'(x) = 274 - 3x^2$ □□□ M□r□□□□□□ □□t $(MC) = 4 + 3x$ □□□□e□□ □et P □e the □r□□t **To calculate value of x for which P is maximum** □ □□□ $\frac{dP}{dx}$ □ $R'(x) - C'(x) = MR - MC = 274 - 3x^2 - 4 - 3x$ □□□□□ □□□□□d □□□ $= 270 - 3x - 3x^2$ □□r □ □□□□ □□ □r□□t□ $\frac{dP}{dx} = 0$ $\Rightarrow 3(90 - x - x^2) = 0 \Rightarrow x = 9, -10$ □□t $x \neq -10$ □□ $x = 9$ $\because \frac{d^2P}{dx^2} = 0 - 3 - 6x < 0$ □t $x = 9 \therefore P$ □□ □ □□□□ □□ □t $x = 9$ □ he□ $x_0 = 9$ the□ $p_0 = 274 - 9^2 = 193$ **To find consumer surplus** □□□□= $\int_0^{x_0} p\,dx - x_0p_0$ $= \int_0^9 [274 - x^2]dx - 9 \times 193$ $= \left(274x - \frac{x^3}{3}\right)_0^9 - 1737 = 2223 - 1737 = ₹\,486$	 **½** **1** **1** **½** **1** **1**
33(A).	□et x, y □□d z re□□e□t□e□□ □e the □□□ □er □□□□□t□ □□□ □tt□□□□ □□□□□d □ □□□th□t □□□ □e □r□d□□ed□ □□r □□t $U_1, \frac{x}{20} + \frac{y}{40} + \frac{z}{20} = 20$ □e□ $2x + y + 2z = 800$ □□r □□t $U_2, \frac{x}{25} + \frac{y}{50} + \frac{z}{50} = 12$ □e□ $2x + y + z = 600$ □□r □□t $U_3, \frac{x}{20} + \frac{y}{20} + \frac{z}{40} = 19$ □e□ $2x + 2y + z = 760$	**1½**

	$\square\square\square D = \begin{vmatrix} 2 & 1 & 2 \\ 2 & 1 & 1 \\ 2 & 2 & 1 \end{vmatrix} = 2(1-2) - 1(2-2) + 2(4-2) = 2 \neq 0$	½
	$D_x = \begin{vmatrix} 800 & 1 & 2 \\ 600 & 1 & 1 \\ 760 & 2 & 1 \end{vmatrix} = 800(1-2) - 1(600-760) + 2(1200-760) = 240$	½
	$D_y = \begin{vmatrix} 2 & 800 & 2 \\ 2 & 600 & 1 \\ 2 & 760 & 1 \end{vmatrix} = 2(600-760) - 800(2-2) + 2(1520-1200) = 320$	½
	$D_z = \begin{vmatrix} 2 & 1 & 800 \\ 2 & 1 & 600 \\ 2 & 2 & 760 \end{vmatrix} = 2(760-1200) - 1(1520-1200) + 800(4-2) = 400$	½
	$\therefore x = \frac{D_x}{D} = 120, y = \frac{D_y}{D} = 160$ □□d $z = \frac{D_z}{D} = 200$	1/2
	He□e□the □r□ □□□ □r□d□□e □□□ □□t□ □□□ □tt□□□□□□ □□t□ □□□ □□□□d □□□ □□t□ □□□ □□□□ th the □□□□□□e t□□e □□□□ □□ed□	**1**
	OR	
33(B).	$P = E^{-1}.C$ □□here $E = \begin{bmatrix} 2 & 1 & 1 \\ 1 & 0 & 1 \\ 0 & 2 & 1 \end{bmatrix}, C = \begin{bmatrix} 52 \\ 36 \\ 35 \end{bmatrix}$ □□d □et $P = \begin{bmatrix} x \\ y \\ z \end{bmatrix}$	½
	$\lvert E \rvert = 2(0-2) - 1(1-0) + 1(2-0) = -3 \neq 0 \ \therefore E^{-1}$ e□□t□	½
	$E^{-1} = \frac{1}{\lvert E \rvert}\begin{bmatrix} -2 & 1 & 1 \\ -1 & 2 & -1 \\ 2 & -4 & -1 \end{bmatrix} = \frac{1}{-3}\begin{bmatrix} -2 & 1 & 1 \\ -1 & 2 & -1 \\ 2 & -4 & -1 \end{bmatrix}$	**1**
	$\Rightarrow P = \begin{bmatrix} x \\ y \\ z \end{bmatrix} = \frac{1}{-3}\begin{bmatrix} -2 & 1 & 1 \\ -1 & 2 & -1 \\ 2 & -4 & -1 \end{bmatrix}\begin{bmatrix} 52 \\ 36 \\ 35 \end{bmatrix} = \frac{1}{-3}\begin{bmatrix} -33 \\ -15 \\ -75 \end{bmatrix}$	**1**
	$\Rightarrow x = 11, y = 5, z = 25$	**1½**
	□□□11 → K, 5 → E, 25 → Y	
	□□□the □e□ret □□de word is 'KEY'	½
34.	□et the □□□ □er □□□□□□□□□d h□□r□d □□□t□ □e x □□d y re□□e□t□e□□	
	□r□□t □□ □ □□□□□□□t = ₹ (190 − 60) = ₹ 130 □r□□t □□ □h□□r□d □□□t = ₹ (250 − 60) = ₹ 190	½
	□□□the □□□ □□	
	M□□□□ □□e $Z = 130x + 190y$ □□□e□t t□ $400x + 600y \leq 12000$ □r $2x + 3y \leq 60$ $x + y \leq 22$ $x \geq 0, y \geq 0$	**1½**



2 for correct graph

□□r□er □□□□t□	□□□□e □□Z
O (0,0)	□
A (22,0)	□□□□
B (0,20)	□□□□
C (6, 16)	□□□□ → M□□□□ □□ □□□□e

1 for correct table

He□□e the maximum weekly profit of ₹ □□□□□ □□ □□t□□□ed □he□ the □□r□er □□□□ □ □□□□□□□□t□ □□d □□ h□□r□ □□□t□□

35(A).

□e□r	□r□d□□t□□ □	□ □e□r□□ □ □□□□□ t□t□□	□ □e□r□□ □ □□□□□ □□er□□e	□e□tered T□t□□	□e□tered □ □□□□□ □□er□□e
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□ □e□r□□ □ □□□□□ t□t□□→ □ □ □r□

□ □e□r□□ □ □□□□□ □□er□□e → □□ □ □r□□

		420	105		
2020	108			211.75	105.875
		427	106.75		
2021	109			215.25	107.625
		434	108.5		
2022	107				
2023	110				

□e□tered total → 1 ma□k

□e□tered moving □□er□□e → 1½ ma□ks

OR

35(B). (i)

□e□r (x_i)	Volum e in □r□re□ (Y)	$X = \frac{x_i - A}{0.5} = \frac{x_i - 2020.5}{0.5}$	X^2	XY
2018	2071	-5	25	-10355
2019	3134	-3	9	-9402
2020	4572	-1	1	-4572
2021	5554	1	1	5554
2022	8839	3	9	26517
2023	13462	5	25	67310
$n = 6$	$\sum Y = 37632$	$\sum X = 0$	$\sum X^2 = 70$	$\sum XY = 75052$

2½ for correct table

$a = \frac{\sum Y}{n} = \frac{37632}{6} = 6272$ ½

$b = \frac{\sum XY}{\sum X^2} = \frac{75052}{70} = 1072.17$ (app□ox.) ½

Re□□□red line is $Y = a + bX = 6272 + 1072.17\,X$ ½

(ii) Es□ima□e tre□d Valu e for 2025 $= 6272 + 1072.17 \times 9 = 15921.53$ □r□re□ **1**

Section –E

[This section comprises solution of 3 case- study/passage-based questions of 4 marks]

36.

Part A's speed = $\frac{1}{12} + \frac{1}{20} = \frac{2}{15}$ **1**

Part B's speed = $\frac{1}{12} + \frac{1}{15} = \frac{3}{20}$ **1**

Time taken by A and B together to complete 1 work = $\frac{1}{12} + \frac{1}{15}$

Part A and Part B's speed = $\frac{1}{12} + \frac{1}{15} + \frac{1}{12} + \frac{1}{20}$

$= \frac{2}{12} + \frac{1}{15} + \frac{1}{20} = \frac{17}{60}$ **1**

Part A and Part B's work after three hours = $3 \times \frac{17}{60} = \frac{17}{20}$ **1**

OR

Part A and Part B's speed = $\frac{1}{12} + \frac{1}{15} + \frac{1}{12} + \frac{1}{20}$

$= \frac{2}{12} + \frac{1}{15} + \frac{1}{20} = \frac{17}{60}$ **½**

Part A and Part B's work after three hours = $3 \times \frac{17}{60} = \frac{17}{20}$ **½**

Part A and Part B left to be completed = $1 - \frac{17}{20} = \frac{3}{20}$

In the 4th hour part completed by A = $\frac{1}{12} + \frac{1}{15} = \frac{3}{20}$ **½**

Which is equal to the part completed by B in the first hour

Hence A and B will complete the work at the end of 4th hour **½**

37.

Total cost $TC(x) = 80 + 2x + (0.08x)x$

$= 80 + 2x + 0.08x^2$ **1**

Average cost $AC(x) = \frac{\text{Total cost}}{x} = \frac{80}{x} + 2 + 0.08x$ **1**

To minimize the average cost we differentiate $AC(x)$

$AC(x) = \frac{80}{x} + 2 + 0.08x$

$AC'(x) = \frac{-80}{x^2} + 0 + 0.08 = \frac{0.08x^2 - 80}{x^2}$ **½**

For a minimum $AC'(x) = 0$ and $AC''(x) > 0$

Now $AC'(x) = 0$

$\Rightarrow \frac{0.08x^2 - 80}{x^2} = 0 \Rightarrow x^2 - 1000 = 0 \Rightarrow x = \pm 10\sqrt{10}$ **½**

Since $x \neq -10\sqrt{10} \quad \therefore x = 10\sqrt{10} \Rightarrow x = 10(3.2) = 32$ **½**

$AC''(x) = \frac{160}{x^3} > 0$ for $x > 0$ **½**

Therefore the average cost is minimum when the number of units produced is 32

OR

	□□□□□□□□ □□□r □□d□□□ □□ter□□□□□r □tr□t□□ de□re□□□□□ □□□□e □□□□er□□e □□□t □e d□□□ere□t□□te $AC(x)$ $AC(x) = \frac{80}{x} + 2 + 0.08\,x$ $AC'(x) = \frac{-80}{x^2} + 0 + 0.08 = \frac{0.08\,x^2 - 80}{x^2}$ □□r de□re□□□□□ $AC'(x) \leq 0$ $\Rightarrow \frac{0.08\,x^2 - 80}{x^2} \leq 0 \Rightarrow x^2 - 1000 \leq 0$ □□ $x^2 > 0$ □□r □□□x. $\Rightarrow (x - 10\sqrt{10})(x + 10\sqrt{10}) \leq 0 \Rightarrow -10\sqrt{10} \leq x \leq 10\sqrt{10}$ □□□□e $x > 0$ as number of floors can't be negative. $\therefore 0 < x \leq 10\sqrt{10} \Rightarrow 0 < x \leq 32$ □□□□□r □te□r□□□□□□e□ □□□□□□r□□the □□er□□e □□□t de□re□□e□t□□the □□□d□□□ □□□□ □□□□r□□	½ ½ ½ ½
38.	□□□□ □□ □□□t $= P = ₹\,(15,00,000 - 4,00,000) = ₹\,11,00,000$ $i = \frac{9}{12\times100} = 0.0075$ □ $n = 10 \times 12 = 120$ □□□ □□der □□t r□te □M□□ $P\left(i + \frac{1}{n}\right)$ □ □□□□□□□□$\left(0.0075 + \frac{1}{120}\right)$ $= 1100000(0.0075 + 0.0083) = 1100000 \times 0.0158 = ₹\,17,380$ □□□□ □M□= $\frac{P\times i\times(1+i)^n}{(1+i)^n-1}$ $= \frac{1100000\times0.0075\times(1+0.0075)^{120}}{(1+0.0075)^{120}-1}$ $= \frac{1100000\times0.0075\times2.451}{2.451-1} = 1100000 \times 0.0075 \times 1.69 = ₹\,13,942.50$	½ ½ 1 1 1

SUBJECT: APPLIED MATHEMATICS (241)
SAMPLE QUESTION PAPER
CLASS- XII (2026-27)

Maximum Marks: 80 **Time Allowed: 3 Hours**

General Instructions:

Re□d the □□□□□□ □□□ □□□tr□□t□□□□ □er□ □□re□□□□ □□d tr□t□ □□□□□□ the□ □

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□□ Draw neat and clean figures wherever required. Take π = $\frac{22}{7}$ □here□er re□□□red□□□□□t □t□ted □□□□ □ □e □□□□□□□□□□t□r□ □□ □□t □□□□ed□

	SECTION – A (20 x 1 = 20) **This section comprises of 18 multiple choice questions and two assertion and reason type questions of 1 mark each.**	
Q. NO.	**Question**	**Marks**
1.	□□e□t□□ □□te□er□ a, b □□□h th□t $a < b$ □□d c □e □□□ □□□□□□er□ □□te□er the□ □h□□h □□the □□□□□□□ □□□ □□□h□d□tr□e□ □□□ $a - c > b - c$ □□□ $ac < bc$ □□□ $ac > bc$ □D□ $a + c < b + c$	**1**
2.	□e□□e□□ □□□t□□□□ □ □□□ □□d □□ter □□ the r□t□□ **4 : 5**□□e□e□□ □□□t□□□□ □ □□□ □□d □□ter □□ the r□t□□ **5 : 1**□□□ □h□t r□t□□ □h□□d □□□□□t□e□□e t□□e□ r□□□ □□th □e□□e□□ t□ □□r□ □ □ □□t□re □□ □h□□h □ □□□ □□d □□ter □re □□ the r□t□□ **5 : 4**□ □□□□□ □□□ □□□□□ □□□ □□□□□ □□□ □D□ □ □□□	**1**
3.	□□□ □er □□□□□□ □etr□□ □ □tr□□e□ □□□rder 3×3 □th e□□h e□tr□ □ □r -1 □□ □□□□□□ □□□□□□ □□□□ □D□□	**1**
4.	□□□ □ □□r r□□e□□□r □ □e□t□ □□r □ □□□ □□□ □□□ □□□r □ □e□t□ □□r □ □□□ □□□ □□□ □□□d □□r □ □e□t□ □□r □ □□□ □□□ □□□ the□the □e□□th □□the r□□e □□□r□e □□ □□□□□□ □□□ □□□□□□ □□□ □□□□□□ □□□ □D□□□□□ □□□	**1**

*There □□ □□ h□□□e □□ the □ □e□t□□□ □□□□er De□□□□ □□d □□□e□□□ e□t □□tter□ □□r □□□de□ □□ □e□□□□□ □□□□□□□□□

5.	If $x = \log t$ and $y = t^2$ then the value of $\frac{d^2y}{dx^2}$ at $t = \frac{1}{\sqrt{2}}$ is (A) 4 (B) 2 (C) $2\sqrt{2}$ (D) 1	**1**
6.	Which of the following statements is correct about the future value of an ordinary annuity? (A) The future value can be calculated by adding the present value to the interest earned. (B) The future value is the present value of all payments. (C) The future value is the total of all payments with interest. (D) The future value is always discounted.	**1**
7.	The order of the differential equation which is equivalent to $y = (a + b)\log(x + c) - de^{x+k}$ where a, b, c, d and k are arbitrary constants is (A) 1 (B) 2 (C) 3 (D) 4	**1**
8.	The Marginal Revenue (MR) of a firm is given by the function $MR(x) = 20e^{0.5x}$ where x is the number of units sold. The additional revenue generated when the firm increases its sales from 2 units to 4 units is (A) $20\ e^2$ (B) $20(e^2 - e^1)$ (C) $40\ e^2$ (D) $40(e^2 - e^1)$	**1**
9.	In the context of standard deviation, which statement is true? (A) A portfolio with high standard deviation always yields higher returns. (B) A portfolio with low standard deviation is always risk-free. (C) A portfolio with high standard deviation indicates greater risk. (D) A portfolio with low standard deviation has no risk.	**1**
10.	A person invests ₹ 10,000 at 10% per annum. Calculate the amount he will get at the end of 2 years if interest is compounded annually.	**1**
11.	A researcher is studying the relationship between the number of hours students spend studying and their exam scores. The researcher collects data from a sample of 100 students and finds that the sample mean is 250 cm^2, which is the proportion that the researcher is interested in.	**1**
12.	Which of the following statements is true? (A) The sample mean is denoted by $\bar{x}$ (B) The population mean is denoted by μ (C) Both (A) and (B) (D) Neither (A) nor (B)	**1**

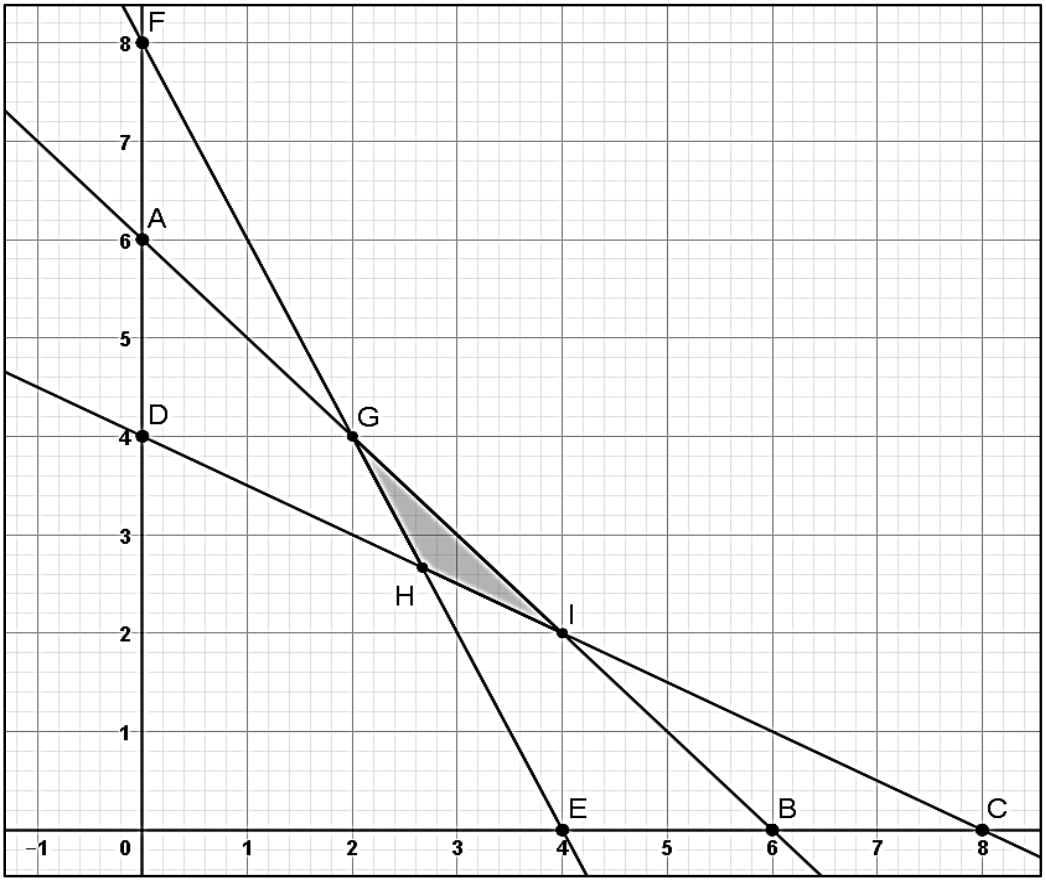
*There is only one correct answer. Each correct answer will get 1 mark. Incorrect answer will get negative marks.

13.	T[illegible] r[illegible]d[illegible] [illegible]r[illegible]e[illegible] [illegible]d [illegible] h[illegible]e the [illegible]e [illegible]e[illegible] $\mu = 50$[illegible] $Var(X) = 100$ [illegible]d $Var(Y) = 25$[illegible]h[illegible]h [illegible]t[illegible]te[illegible]e[illegible]t [illegible]TR[illegible] [illegible] re [illegible]te[illegible]t th[illegible] [illegible] re [illegible]te[illegible]t th[illegible] [illegible]th h[illegible]e e[illegible]te[illegible] [illegible]D[illegible]t [illegible]e deter[illegible]ed [illegible]th the [illegible]e[illegible]d[illegible]t[illegible]	**1**
14.	[illegible] tre[illegible]d [illegible]e [illegible]dered the [illegible]e[illegible]t [illegible]t [illegible]he[illegible] the [illegible]re[illegible]re[illegible]d[illegible] [illegible]M[illegible] [illegible]M[illegible] [illegible]t[illegible]e [illegible]D[illegible]e[illegible]t[illegible]e	**1**
15.	[illegible]e [illegible]ere[illegible]e[illegible] h[illegible]e[illegible]d [illegible]D[illegible] The [illegible] confidence interval for the true mean μ is (501.125, 508.875) grams. [illegible]h[illegible]h [illegible]the [illegible]the [illegible]rre[illegible]t [illegible]ter[illegible]ret[illegible]t[illegible]th[illegible]ter[illegible] [illegible]re[illegible]e[illegible]ted [illegible]e[illegible]h[illegible]e [illegible]e[illegible] the [illegible]ter[illegible]r[illegible] [illegible]The [illegible]r[illegible]t[illegible] th[illegible]t the [illegible]e[illegible]e[illegible]ht[illegible] μ [illegible]et[illegible]ee[illegible]d [illegible]r[illegible] [illegible]e [illegible]re [illegible]de[illegible]t th[illegible]t the [illegible]ted [illegible]ter[illegible]r[illegible]t[illegible]the tr[illegible]e [illegible]e[illegible]e[illegible]ht μ[illegible] [illegible]D[illegible]r[illegible]te[illegible]e[illegible]h[illegible]e [illegible]e[illegible]ht [illegible]et[illegible]ee[illegible]d [illegible]r[illegible]	**1**
16.	[illegible]et X [illegible]e [illegible] r[illegible]d[illegible] [illegible]r[illegible]e [illegible] the [illegible]d[illegible]tr[illegible]t[illegible] $B(6, p)$[illegible] [illegible] $2\,P(X = 4) = 3\,P(X = 3)$[illegible]the[illegible] the [illegible]e [illegible] p [illegible] [illegible] $\frac{1}{3}$ [illegible] $\frac{1}{2}$ [illegible] $\frac{2}{3}$ [illegible]D[illegible] $\frac{3}{4}$	**1**
17.	[illegible]e [illegible]r[illegible]d[illegible] [illegible]r[illegible]e X [illegible]the [illegible]d[illegible]tr[illegible]t[illegible]th [illegible]r[illegible]eter[illegible] n [illegible]d p[illegible]here $0 < p < 1$[illegible] $\frac{P(X=r)}{P(X=n-r)}$ [illegible]de[illegible]e[illegible]de[illegible]t [illegible] n [illegible]d r [illegible]the[illegible] p e[illegible] [illegible] $\frac{1}{2}$ [illegible] $\frac{1}{3}$ [illegible] $\frac{1}{5}$ [illegible]D[illegible] $\frac{1}{7}$	**1**
18.	[illegible]r[illegible]t[illegible]r[illegible]t[illegible]t[illegible]e[illegible]r[illegible]t[illegible]h[illegible]e [illegible]e[illegible]t[illegible]e [illegible]r[illegible]d[illegible]t[illegible]t[illegible]te[illegible]re[illegible]re[illegible]e[illegible]ted [illegible]de[illegible]r[illegible]e[illegible] x [illegible]d y [illegible]t[illegible]the [illegible]tr[illegible]t[illegible] $$x \geq 2, \quad y \leq 3, \quad x + y = 5$$ The[illegible] the [illegible]e[illegible]e re[illegible]the [illegible]e [illegible] [illegible]tr[illegible]e [illegible]dr[illegible]ter[illegible] [illegible]e [illegible]e[illegible]e[illegible]t [illegible]D[illegible]ded	**1**

*There [illegible]h[illegible]e [illegible]the [illegible]e[illegible]t[illegible]er De[illegible]d [illegible]e[illegible]e[illegible]t [illegible]tter[illegible]r [illegible]de[illegible]e[illegible]

	Assertion-Reason Based Questions **Directions: Question numbers 19 and 20 are Assertion and Reason based questions carrying 1 mark each. Two statements are given, one labelled Assertion (A) and the other labelled Reason (R).** **Select the correct answer from the options (A), (B), (C) and (D) as given below:** □□ □□□th □□□ert□□ □□ □□□d Re□□□□ □R□□re tr□e □□d □R□□ the □□rre□t e□□□□□□t□□□ □□□ □□ert□□ □□□ □□ □□th □□□ert□□ □□□ □□d Re□□□□ □R□ □re tr□e □□t □R□ □□ □□t the □□rre□t e□□□□□□t□□□ □□□ □□ert□□ □□□ □□ □□□ □□ert□□ □□ □□□ tr□e □□t Re□□□□ □R□□ □□□□e□ □D□ □□ert□□ □□ □□□ □□□□e □□t Re□□□□ □R□□ tr□e□	
19.	**Assertion (A):** □et A □e □ □□□□□□□□□□□r □□□re □ □tr□ □□□rder □□□ $\|A\| = 4$ □the□ the □□□e □□ $\|2.adj\ (A)\|$ □ □□□□	**1**
	Reason (R): □□r □ □ □tr□ A □ $\|adj(A)\| = \|A\|^{n-1}$ □□d $\|k\ A\| = k\ \|A\|$	
20.	**Assertion (A):** □t□ □ □r□□□□□t□ d□tr□□t□□□h□□e the □□□e □e□□□the□ □ □t h□□e the □□□e □□r□□□e□	**1**
	Reason (R): □□r□□□e □e□□re□ the □□re□d □□d□t□ □r□□□d the □e□□ □□d □ □□□□□□ted □□ $Var(X) = E(X^2) - [E(X)]^2$	
	SECTION – B (5 x 2 = 10) **This section comprises of 5 very short answer (VSA) type questions of 2 marks each.**	
21(A).	□x □ □□ □dd □te□er□□h□□ th□t $x^2 \equiv 1(mod8)$	**2**
	OR	
21(B).	□$3^{333} \equiv x\ mod11$ □□□d x□	
22.	□□ □□□et □ □□□ □□r h□□ed □r ₹ □□□□□□□□ □th □□e□□e□ted □□□□□□e □□□e □□₹ □□□□□□□ □□d □□□□e□r □□e□□□□e□□ h□t □□ the □□□et□ □□□□ □□□e □t the e□d □□□□□th □e□r□	**2**
23.	□ □ □□r□□ □ □□ □□ d□□ □□tre□□ □□d □□ □□ □□□tre□□ □t□□□□ □ h□□r□ □□ t□t□□□□□ the □□eed □□the □tre□□ □□ □ □□ h□□□d the □□eed □□the □ □□ □□ t□□□ □ter□	**2**
24(A).	The □□□ □er □□□□□t□□er □□□ □□□□t□re□e□ed □□ □□e□□□ □er□e □□□ □□□□ □□□□□□ □ □□□□□□□ d□tr□□t□□□□t □□ □□□er□ed th□t the □r□□□□□□t□ □□re□e□□□ e□□t□ □ □□□ □□□□t□ □□ □ d□□ □□ e□□□t□ the □r□□□□□□t□ □□re□e□□□ e□□t□ □ □□□ □□□□t□ □□ □ d□□□□□d the □e□□ □□d the □□r□□□e □□the d□tr□□t□□□□	**2**
	OR	
24(B).	□ □etr□ □t□t□□ □□□er□e□ th□t tr□□□ □rr□e □t □ □□rt□□□r □□t□r□ □t □□ □□er□□e r□te □□□□ tr□□□ □er h□r d□r□□ □e□□h□r□□ □□ □ h□t □□ the e□□e□ted □□□ □er □tr□□ □rr□□□ □□ □ □□ □□te □ter□□□ □□ □□d the □r□□□□□t□ th□t e□□t□ tr□□□ □rr□e □□ □ □□ □□te □ter□□□ □□e $e^{-2} = 0.1353$□	**2**

*There □□ □h□□e □□ the □□e□t□□ □□□er De□□□ □□d □□e□□ e□t □□tter□ □□r □□□de□ □□ □e□□□□ □□□□□□□

25.	The □e□□□□e re□□□□ □□r □□ □□□ □□ □h□□ □ □□ □□ the □r□□h □e□□□  □r□□ e □□□the □□□□tr□□t□ □□the □□□ re□re□e□ted □□the □□□□e □r□□h□	**2**
	SECTION – C (6 x 3 = 18) **This section comprises of 6 short answer (SA) type questions of 3 marks each.**	
26(A).	The □r□e □□□ □t□□□ □ □□□d□□□r□□t d□□□ □□ter t□ □□□ □□ □ □de□ed □□ $S(t) = \frac{4t^2+1}{t}$ □$t > 0$□□h□□ th□t the □t□□□ □r□e de□re□□ed □□r the □r□t h□□□□□the □□e□□□□ d□□ □□d the□ □t□rted □□re□□□□□ there□□□	**3**
	OR	
26(B).	□□□□der □ □□□ □e □ □r□et □here □□□□tt□ de□ □□ded □□ $Q_d = 15 - 2P$ □□d □□□□tt□ □□□□□ed □□ $Q_S = 3P - 5$□The r□te □□□h□□e □□□r□e □e□ $\frac{dP}{dt}$ □h□□□□the e□□e□□de□ □□d □e□$Q_d - Q_S$□□ □□□ □h□□ th□t $\frac{dP}{dt} = \frac{1}{2}(20 - 5P)$□ □□□ □□P = 2 □he□t = 0□the□ □h□□ th□t $P = 2(2 - e^{-2.5t})$	**3**
27.	□ ₹□□□□ □□□d □th □ □□ □□□□□□□ r□te □□ □ □e□r□□t□□ t□r□t□ □□d □□□□ □□□rter□ □tere□t□□the □□□□□□□□ r□et □e□d t□ □ t□r□t□ □□ □□ □□h□t □□the □□r□h□□e r□□e □□the □□□d□ □□ □□e□□ $1.015^{-20} = 0.742$ □	**3**
28(A).	The □□er□□□□□re□□e □□ □ □□□ □□□□□□□ □ r□et □h□re □ □□ □□□□□□ □M□□□□e□ e□t re□□rt□the r□□th r□te □□ □ □□□R □□□□□□ □□□□□□ □□□the □□□R □□□□□r□te□ h□□ □ □□□□e□r□d□d t□t□□e □□r the □ r□et □h□re t□ r□□□ th□□ □ □□h□ □□□e $\log(1.331) = 0.124$ □□d $\log(1.085) = 0.035$□	**3**

*There □□ □h□□□e □□the □ □e□t□□□ □□□□er De□□□□ □□d □□□e□□□e□t □□tter□ □□r □□□de□ □□ □e□□□□□ □□□□□□□□

	OR	
28(B).	□ □□□□ □□□□□ □eed□ t□ □□□□□□ □□□te ₹ □□□□□□□□□□□ □□ n □e□r□ t□ re□□□□e □ □eet □□□ □eh□□e□ The□ de□de t□ □ □□e □□□□□□□ de□□□t□ □□□₹ □□□□□□□□□ □t the e□d □□e□h □e□r □t□ □ □□□□□□□□ □□□d□□□ the □tere□t r□te □□ □□□□ □□□□ □□□□□ded □□□□□□□□□ the□ □□ h□□ □ □□□□ □e□r□ □□□□t t□□e t□ re□h the t□r□et□ □□□e $\log(14.5) = 1.161$ □□d $\log(1.15) = 0.061$□	
29.	□r the □□tr□□ $A = \begin{bmatrix} 1 & 2 \\ 2 & 1 \end{bmatrix}$□h□□ th□t $A^3 - 7A - 6I =$ □□□here I □□ □□ de□t□t□ □ □tr□□ □□□rder □ □□d □ □□ □ □er□ □ □tr□□ □□□rder 2×2□He□e □□d A^{-1}□	**3**
30.	□□ □□ e□□□ □□□t□□□□ □□□□□ □t de□t□ □□□e□red □□d the □e□□ □□ the □□r□ □□ d□tr□□t□□□ □□ □ r□□ □□ □□ □th □t□□d□rd de□□t□□□ □□ □□□□□ □□□d h□□ □ □□□□ □t□de□t□ □re e□□e□ted t□ □□□re□ □□□ □et□ee□ □□ □□d □□ □ r□□□ □□□ e□□ th□ □□ □ r□□□ □□e $P(0 \le Z < 1.6) = 0.4452$ □□d $P(0 \le Z \le 0.8) = 0.2881$□	**3**
31.	□ □□tr□t□□□□t □□□□□ □ th□t the □□er□□e d□□□ □□□□r□ □t□e □□□d□□□ tee□□er□ □□ □□□□ □□□□r□e□T□ □er□□th□ □□□□□□ □□r□d□□ □□□□ □□e □□□□tee□□er□ □ □□ □e□e□ted□ □□d the□ d□□□ □□□□r□e □t□□e □ □□ re□□rded□The □□□□ □□e □e□□ □ □□□ □□□□d t□ □e □□□□ □□□□r□e□ □th □ □□□□ □□e □t□d□rd de□□t□□□ □□□□□□ □□□□r□e□□ Te□t □t the □□ □e□e□□□□□□□□□□□e □hether the □□tr□t□□□□t□ □□□□□□ □□ □□□d□□ □□□□□e th□t the □□□□r□e □t□□e □□□□□□ □ □ □□r□ □□d□tr□□t□□□□ □□e $t_{24}(0.025) = 2.064$]	**3**
	SECTION – D (4 x 5= 20) **This section comprises of 4 long answer (LA) type questions of 5 marks each.**	
32.	□□der □ □□□□□□□□□the □□□□t□ □□d □□d □ r□et r□□e □re deter□ □ed □□de□ □□d □□□□t□□□ $p = 274 - x^2$ □□the □ □r□□□□□□□t□ r□r □ r□□t □ □□□□ □□□□□ □ □□□□□□□□t □e□□□□t□ $4 + 3x$, find the consumer's surplus.	**5**
33(A).	□te□t□e □□t□r□ □ □□□□□□t□re□three t□□e□ □□□□□r□□□□□ □tt□□ □□ □□□□□□ □□ □□□d □ □□□□ □□ □□The□e □□□r□□□ □ □□t □□□□ thr□□□h three □r□□e□□□□□ □□t□□ □ e□□□□□ U_1□□ D□e□□□ U_2□□□□d □□□□□□□□□□ U_3□□ The □er h□□r □r□□e□□□□ □□eed□ □□the □□t□ □re □□ □□□□□□□ • □□t U_1 □□ e□□□□□□□□□□ □□t□ □□□□ □tt□□□□□ □□t□ □□□□□□□□□ □□t□ □□□□ □□□□ • □□t U_2 □D□e□□□□□□□ □□t□ □□□□ □tt□□□□□ □□t□ □□□□□□□□□ □□t□ □□□□ □□□□ • □□t U_3 □□□□□□□□□□□□□□ □□t□ □□□□ □tt□□□□□ □□t□ □□□□□□□□□ □□t□ □□□□ □□□□ The t□t□□□□□□□□□□e □r□□e□□□□ t□ e □r the □□t□ □re □□ h□□r□ □r □ e□□□□□ U_1□□ □□ h□□r□ □r D□e□□□ U_2□□□□d □□ h□□r□ □r □□□□□□□□□□ U_3□□ □□□□□ □r□□ er□ R□e□□□d the □□□□ □er □□□□□t□ □□□□ □tt□□□□□□□□□d □ □□□th□t □□□□ □e □r□d□□ed □the □□□□□□□□e t□□ e □□□□□□□ t□□□ed□	**5**
	OR	

*There □□ □□ h□□□e □□ the □ □e□t□□□ □□□□er De□□□ □□d □□e□□ e□t □□tter□ □r □□□de□ □□ □e□□□□ □□□□□□□□

33(B).	"□□er□□□e" h□□ □□□r□ded the□r e□□r□□t□□□ □r□t□□□□□The□ □□□□ □□e □ □ □re □□□□ □□e□ □ □□□□d□□□ M□tr□□ □□□t□ e□□r□□t the □□□etter □e□□□rd th□t □□□□□□□□ the□r □e□tr□□□er□er□The e□□r□□t□□□ □□□□□□□ □the □□r□ □□□□□C = E . P□□here □ □□□the □□□□□□ □ □ □tr□□ □□□the □etter □□□□t□□□□ (A = 1, B = 2, C = 3, … , Z = 26). □□□ □re □□ □□ter□e□t□r □h□h□□re□e□□ed □□e□□r□□ted □ e□□□□□e □ □tr□□ □ □□d □□□□ h□□e □ □□□□□ed t□ □r□□□□ the □□□□d□□□ M□tr□□ □□ The □□□□d□□□ □ □tr□□ E □□ □□□e□ □□ E = $\begin{bmatrix} 2 & 1 & 1 \\ 1 & 0 & 1 \\ 0 & 2 & 1 \end{bmatrix}$ The □□ter□e□ted e□□r□□ted □ □tr□□ C □□ □□□e□ □□ C = $\begin{bmatrix} 52 \\ 36 \\ 35 \end{bmatrix}$ □ □□□□ □ □tr□□ □□□e□r□□deter□ □□e the □r□□□□□□□□□□er□□□□□ □tr□□ □ □□ □□□□ de□□de the □□□□ □er□ □□t□ □etter□t□ re□e□□the □□□etter □e□ret □□de □ □rd□	
34.	A farmer can buy local goats at ₹□□□ each and hybrid goats at ₹□□□ e□□h□ □ □□□□□□□□□t □r□d□□e□ □ □□□ worth ₹1□□ □er □ee□□□h□e □ h□□r□d □□□t □r□d□□e□ □ □□□ □ □rth ₹□□□ □er □ee□□The weekly maintenance cost of each goat is ₹□□□The farmer has at most ₹1□□□□□ t□ □□e□d □□ □□□□□□ □□□t□ □□d □□□ □ □□□t□□□ □□t □ □re th□□ □□ □□□t□□ □□r□ □□□te the □□□e□r □r□□r□□ □ □□□ □r□□□e□ □□d □□d h□□ □ □□□ □□□□□□□□□t□ □□d h□□r□d □□□t□the □□r□er □h□□d □□□t□ □ □□□□ □□e the □ee□□□ □r□□t□ □□□□□□□□d the □ □□□□ □□ □r□□t□	**5**
35(A).	The □□□□□ □□□d□t□ re□re□e□t□the □r□d□□t□□□ □□□he□t □□ □□d□□ □□□ M□□□□□ T□□□e□□ □□er □ □er□d □□□ □e□r□□D□e t□ □□□□ □t□□ □□r□t□□□□□the □r□d□□t□□□ □□□t□□te□ □□□□□□□□□ □e□r □r□d□□t□□□ □□□ M□□□□□ T□□□e□□ □□□□ □□ □□□□ □□ □□□□ □□ □□□□ □□□ □□□□ □□□ □□□□ □□□ □□□□ □□□ □□□□ □□□ □□□□ □□□ □□□□□□te the tre□d □□□e□ □□□□□ the □□□e□r □e□tred M□□□□□ □□er□□e □eth□d □r the □□e□d□t□□	**5**
	OR	

*There □□ □□ h□□□e □□ the □ □e□t□□□ □□□er De□□□ □□d □□e□□□ e□t □□tter□ □r □□□de□ □□ □e□□□□ □□□□□□□□

35(B). The "Digital India" initiative has led to a massive surge in digital payment transactions across the country. The following data represents the volume of d□□t□□transactions □□ □□□□ □□T□M□□□de□t □□rd et□□□in India (in Crores) for 6 consecutive years. The growth has been significant due to the push for a digital economy.

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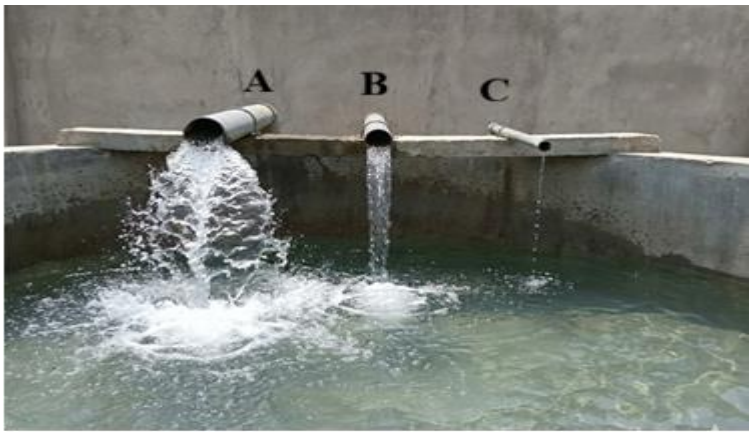
(i) Fit a straight-line trend to the above data using the method of Least Squares.

(ii) Estimate the likely volume of transactions for the year 2025, assuming the current trend continues.

SECTION – E (3 x 4 = 12)

This section comprises of 3 case-study/passage-based questions of 4 marks each with sub parts. The first two case study questions have three sub parts (i), (ii), (iii) of marks 1, 1, 2 respectively. The third case study question has two sub parts of 2 marks each

36. Three □□e□ □□□ □□d □ □□□ □□□□ t□□□ □□ □□h□□r□□□□ h□□r□ □□d □□h□□r□ re□□e□t□e□□□□e □ □□ □e□t □□e□ □□□t□□□□□□□□□e□ □ □□d □ □□th□t □rder □re □□e□ □ter□□te□□ □□r □□e h□□r e□□h□



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OR

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37. The □□□t □□□□□□d□□□□ □□ □□□□□e □□□□□□□ x □□□□r□h□h□□□□□□□□t□ □□three □□□□ □□□e□t□□

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*There □□ □□ h□□□e □□ the □ □e□t□□□ □□□□er De□□□□ □□d □□e□□□e□t □□tter□ □□r □□□de□ □□ □e□□□□□ □□□□□□□□

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	□□□ d the □□er□□e □□t □er □□r □ter□ □ □□x□	1
	□□□□d□h□□ □ □□□ □□r□the □□□e □□□□ □h□□d h□e □the □□er□□e □□t □er □□r □t□ □e □ □□□ ed□	2
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	□□□□d□r h□□ □ □□□ □□r□the □□er□□e □□t □ee□□de□re□□□□□ □□ □e $\sqrt{10} = 3.2$]	
38.	A couple wishes to purchase a house for ₹15,00,000 with a down payment of ₹4,00,000. If they amortize the balance at an interest rate □□9% per annum compounded monthly for 10 years.	
	(i) Find the monthly installment using the flat rate method.	**2**
	(ii) Find the monthly installment using the reducing balance method.	**2**
	[Use $(1.0075)^{120} = 2.451$ and $\frac{2.451}{1.451} = 1.69$]	

*There □□ □h□□□e □□ the □ □e□t□□□ □□□□er De□□□□ □□d □□□e□□□ e□t □□tter□ □□r □□□de□ □□ □e□□□□□ □□□□□□□□

	Business Studies (Subject Code 054) **CLASS XII (2026-27)** **MARKING SCHEME** **TIME ALLOWED: 3 hours** **M.M:80**	
Q.NO		MARKS
1.	(C). Analysing the business environment and its implications for the survival of the firm.	1
.2	(B). Differential Piece Wage System	1
3.	(C). Divisional Structure	1
4.	(B). Statement II is true and Statement I is false.	1
5.	(B). It helps the firm to identify threats and early warning signals.	1
6.	(A) Controlling completes one cycle of management process and improves planning in the next cycle.	1
7.	(B). 1 (ii) ,2 (iv) ,3 (i) , 4 (iii)	1
8.	(D). A person who buys any goods or avails services for a consideration, which has been paid or promised, or partly paid and partly promised, or under any scheme of deferred payment.	1

9.	(C) The principle helps avoid dual subordination.	1
10.	(C). A is true but R is false.	1
11.	(A). Central Consumer Protection Authority	1
12.	(D). It is usually less liquid but contributes more to the profits than fixed assets.	1
13.	(B). State Commission	1
14.	(D).(vii),(vi),(iii),(ii)	1
15.	(D). Financial planning	1
16.	C). Semi Variable cost	1
17.	(B). Level of competition	1
18.	(A). Right to be heard, Read labels carefully so as to have information about prices, net weight, manufacturing and expiry dates, etc.	1
19.	(B). Issue of debentures	1
20.	(B). Improving employee motivation	1
21.	(i) Preliminary Screening: Preliminary screening helps the manager eliminate unqualified or unfit job seekers based on the information supplied in the application forms. Preliminary interviews help reject misfits for	1x3=3 One mark for each

	reasons, which did not appear in the application forms. (ii) Selection Tests: An employment test is a mechanism (either a paper and pencil test or an exercise that attempts to measure certain characteristics of individuals. These characteristics range from aptitudes, such as manual dexterity, to intelligence to personality. (iii) Employment Interview: Interview is a formal, in-depth conversation conducted to evaluate the applicant's suitability for the job. The role of the interviewer is to seek information and that of the interviewee is to provide the same. Though, in present times, the interviewee also seeks information from the interviewer. OR Benefits of training and development to the organisation: (any3) (i) Training is a systematic learning, always better than hit and trial methods which lead to wastage of efforts and money. (ii) It enhances employee productivity both in terms of quantity and quality, leading to higher profits. (iii) Training equips the future manager who can take over in case of emergency. (iv) Training increases employee morale and reduces absenteeism and employee turnover. (v) It helps in obtaining an effective response to a fast changing environment – technological and economic.	statement
22.	a) The barrier of communication due to which Supreet was unable to meet the target is Faulty Translation. b) The barriers under the group Semantic Barriers are: (any two) (i) Badly expressed message: Sometimes intended meaning may not be conveyed by a manager to his subordinates. These badly expressed messages may be an account of inadequate vocabulary, usage of wrong words,	a)1 + b)1x2=3 (½ mark for each heading+ ½ mark for

	omission of needed words, etc. (ii) Symbols with different meanings: A word may have several meanings. The receiver has to perceive one such meaning for the word used by the communicator. Wrong perception leads to communication problems (iii) Unclarified assumptions: Some communications may have certain assumptions which are subject to different interpretations. (iv) Technical jargon: It is usually found that specialists use technical jargon while explaining to persons who are not specialists in the concerned field. Therefore, they may not understand the actual meaning of many such words. (v Body language and gesture decoding: Every movement of the body communicates some meaning. The body movement and gestures of the communicator matters so much in conveying the message. If there is no match between what is said and what is expressed in body movements, communications may be wrongly perceived.	each explanation)
23.	(A) (a) Control considerations-Issue of more equity may lead to dilution of management's control over the business. Debt financing has no such implication. Companies afraid of a takeover bid would prefer debt to equity. (b) State of capital market- Health of the capital market may also affect the choice of source of fund. During the period when the stock market is rising, more people invest in equity. However, a depressed capital market may make the issue of equity shares difficult for any company. OR (B) (a) Choice of technique-Some organisations are capital intensive whereas others are labour intensive. A capital-intensive organisation requires higher investment in plant and machinery as it relies less on manual labour. The requirement of fixed capital for such organisations would be higher. Labour intensive organisations on the other hand require less investment in fixed assets. Hence, their fixed	1 ½ + 1 ½ =3 (½ mark for each heading+1 mark for each explanation)

	capital requirement is lower. (b) Growth prospects-Higher growth of an organisation generally requires higher investment in fixed assets. Even when such growth is expected, a company may choose to create higher capacity in order to meet the anticipated higher demand quicker. This entails larger investment in fixed assets and consequently larger fixed capital.	
24.	1) Campus Recruitment: Colleges and institutes of management and technology have become a popular source of recruitment for technical, professional and managerial jobs. Many big organisations maintain a close liaison with the universities, vocational schools and management institutes to recruit qualified personnel for various jobs. 2) Placement Agencies and Management Consultants: In technical and professional areas, private agencies and professional bodies appear to be doing substantive work. Placement agencies provide a nationwide service in matching personnel demand and supply. These agencies compile bio-data of a large number of candidates and recommend suitable names to their clients. Such agencies charge a fee for their services. Management consultancy firms help the organisations to recruit technical, professional and managerial personnel. They specialise in middle level and top level executive placements. 3) Casual Callers: Many reputed business organisations keep a database of unsolicited applicants in their offices. Such job-seekers can be a valuable source of manpower. A list of such job-seekers can be prepared and can be screened to fill the vacancies as they arise.	1x3=3 (1 mark for each correct statement)
25.	(A) a) Cause and effect relationship-The principles of management are intended to establish a relationship between cause and effect so that they can be used in similar situations in a large number of cases. As	2+2=4 (½ mark for each heading and 1 ½

	such, they tell us if a particular principle was applied in a particular situation, what would be its likely effect. The principles of management are less than perfect since they mainly apply to human behaviour. In real life, situations are not identical. So, accurate cause and effect relationships may be difficult to establish b) Universal applicability-The principles of management are intended to apply to all types of organisations, business as well as non-business, small as well large, public sector as well as private sector, manufacturing as well as the services sectors. However, the extent of their applicability would vary with the nature of the organisation, business activity, scale of operations and the like. OR (B) a) Harmony not discord-Taylor called for complete mental revolution on the part of both management and workers. It means that management and workers should transform their thinking. In such a situation even trade unions will not think of going on strike etc. Management should share the gains of the company, if any, with the workers. At the same time workers should work hard and be willing to embrace change for the good of the company. Both should be part of the family. According to Taylor, 'Scientific management has for its foundation the firm conviction that the true interests of the two are one and the same; b) Science not rule of thumb-Taylor pioneered the introduction of the method of scientific inquiry into the domain of management practice. Taylor believed that there was only one best method to maximise efficiency. This method can be developed through study and analysis. The method so developed should substitute 'Rule of Thumb' throughout the organisation. Scientific method involved investigation of traditional methods through work-study, unifying the	for each explanation)

	best practices and developing a standard method, which would be followed throughout the organisation.	
26.	Components of physical distribution- the element of marketing mix discussed (Any two): 1. Transportation: Transportation is the means of carrying goods and raw materials from the point of production to the point of sale. It is one of the major elements in the physical distribution of goods. It is important because unless the goods are physically made available, the sale cannot be completed. 2. Warehousing: Warehousing refers to the act of storing and assorting products in order to create time utility in them. The basic purpose of warehousing activities is to arrange placement of goods and provide facilities to store them. The need for warehousing arises because there may be a difference between the time a product is produced and the time it is level of inventory, higher will be the level of service to customers but the cost of carrying the inventory will also be high because a lot of capital would be tied up in the stock. Thus, a balance is to be maintained in respect of the cost and customer satisfaction. required for consumption. 3. Inventory control: Linked to warehousing decisions are the inventory decisions which hold key to success for many manufacturers, especially those where the per unit cost is high. A very important decision in respect of inventory is deciding about the level of inventory. 4. Order processing: In a typical buyer-seller relationship, order placement is the first step. Products flow from manufacturers to customers via channel members while orders flow in the reverse direction, from customers to the manufacturers. A good physical distribution system should provide for an accurate and speedy processing of orders, in the absence of which, goods would reach the	2x2=4 (½ marks for the heading and 1½ marks for the explanation)

	customers late or in wrong quantity or specifications. This would result in customer dissatisfaction, with the danger of loss of business and goodwill.	
27.	A) The principle of managerial control applied by Mr Himank in the case is Management by Exception. Management by exception, which is often referred to as control by exception, is an important principle of management control based on the belief that an attempt to control everything results in controlling nothing. Thus, only significant deviations which go beyond the permissible limit should be brought to the notice of management. B) The subsequent step in the controlling process that must be undertaken by Mr Akhil to ensure that standards are accomplished is- Taking Corrective Action: No corrective action is required when the deviations are within acceptable limits. However, when the deviations go beyond the acceptable range, especially in the important areas, it demands immediate managerial attention so that deviations do not occur again and standards are accomplished. In case the deviation cannot be corrected through managerial action, the standards may have to be revised.	2+2=4 A)1 mark for naming and 1 mark for explanation B)1mark for identification and 1 mark for explanation
28.	(A) a) Leadership is the process of influencing the behaviour of people by making them strive voluntarily towards achievement of organisational goals. b) Any two styles of leadership depending on the use of authority- (i) Autocratic or Authoritarian leader An autocratic leader gives orders and expects his subordinates to obey those orders. If a manager is following this style, then communication is only one-way with the subordinate only acting according to the command given by the manager. This leader is dogmatic, i.e., does not change or wish to be contradicted. His following is based on the assumption that reward or punishment both can be given depending upon	(1+1 ½ X 2=4) (1 mark for elucidating + ½ mark for the heading + 1 mark for the explanatio

	the result. This leadership style is effective in getting productivity in many situations like in a factory where the supervisor is responsible for production on time and has to ensure labour productivity. Quick decision-making is also facilitated. (ii) Democratic or Participative leader A democratic leader will develop action plans and make decisions in consultation with his subordinates. He will encourage them to participate in decision-making. This kind of leadership style is more common now-a-days, since leaders also recognise that people perform best if they have set their own objectives. They also need to respect the other's opinion and support subordinates to perform their duties and accomplish organisational objectives. They exercise more control by using forces within the group. (iii) Laissez faire or Free-rein leader Such a leader does not believe in the use of power unless it is absolutely essential. The followers are given a high degree of independence to formulate their own objectives and ways to achieve them. The group members work on their own tasks resolving issues themselves. The manager is there only to support them and supply them the required information to complete the task assigned. OR (B) a) Motivation means incitement or inducement to act or move. In the context of an organisation, it means the process of making subordinates to act in a desired manner to achieve certain organisational goals. b) Maslow's theory was based on human needs. He felt that within every human being, there exists a hierarchy of five needs. These are: (Any two) (i) Basic Physiological Needs: These needs are most basic in the hierarchy and correspond to primary needs. Hunger, thirst, shelter, sleep and sex are some examples of these needs. In the organisational context, basic salary helps to satisfy these needs. (ii) Safety/Security Needs: These needs provide security and protection from	n)

	physical and emotional harm. Examples: job security, stability of income, Pension plans etc., (iii) Affiliation/Belonging Needs: These needs refer to affection, sense of belongingness, acceptance and friendship. (iv) Esteem Needs: These include factors such as self-respect, autonomy status, recognition and attention. (v) Self Actualisation Needs: It is the highest level of need in the hierarchy. It refers to the drive to become what one is capable of becoming. These needs include growth, self-fulfillment and achievement of goals.	
29.	1) Social Environment-The social environment of business includes the social forces like customs and traditions, values, social trends, society's expectations from business, etc. Traditions define social practices that have lasted for decades or even centuries. For example, the celebration of Diwali, Eid, Christmas, and Guru Parv in India provides significant financial opportunities for greeting card companies, sweets or confectionery manufacturers, tailoring outlets and many other related businesses. Values refer to concepts that a society holds in high esteem. Social trends present various opportunities and threats to business enterprises. 2) Technological Environment-Technological environment includes forces relating to scientific improvements and innovations which provide new ways of producing goods and services and new methods and techniques of operating a business. For example, recent technological advances in computers and electronics have modified the ways in which companies advertise their products.	2+2=4 (1 mark each for identification and 1each mark for explanation)
30.	A) Concept identified is Coordination B) Characteristics of coordination are-(any three) 1.Coordination is a continuous process: Coordination is not a one-time function but a continuous process. It begins at the planning stage and	1+3=4 A)1mark for naming the concept+

	continues till controlling. 2.Coordination is an all pervasive function: Coordination is required at all levels of management due to the interdependent nature of activities of various departments. It integrates the efforts of different departments and different levels. The purchase, production and sales departmental efforts have to be coordinated for achieving organisational objectives harmoniously. 3.Coordination integrates group efforts: Coordination unifies unrelated or diverse interests into purposeful work activity. It gives a common focus to group effort to ensure that performance is as it was planned and scheduled. 4. Coordination ensures unity of action: The purpose of coordination is to secure unity of action in the realisation of a common purpose. It acts as the binding force between departments and ensures that all action is aimed at achieving the goals of the organisation. Coordination is the responsibility of all managers: Coordination is the function of every manager in the organisation. Top level managers need to coordinate with their subordinates to ensure that the overall policies for the organisation are duly carried out. Middle level management coordinates with both the top level and first line managers. Operational level management coordinates the activities of its workers to ensure that work proceeds according to plans. 5. Coordination is a deliberate function: A manager has to coordinate the efforts of different people in a conscious and deliberate manner. Even where members of a department willingly cooperate and work, coordination gives a direction to that willing spirit.	B) 1X3=3 (one mark for each correct statement)

31.	(A)Following are the factors determining the price of a product: 1. Product cost: One of the most important factors affecting the price of a product or service is its cost. This includes the cost of producing, distributing and selling the product. The cost sets the minimum level or the floor price at which the product may be sold. Generally, all marketing firms strive to cover all their costs, at least in the long run. In addition, they aim at earning a margin of profit over and above the costs. In certain circumstances, for example, at the time of introducing a new product or while entering a new market, the products may be sold at a price, which does not cover all the costs. But in the long run, a firm cannot survive unless at least all its costs are covered. Semi variable costs are those costs which vary with the level of activity but not in direct proportion with it. 2. Utility and Demand: While the product costs set the lower limits of the price, the utility provided by the product and the intensity of demand of the buyer sets the upper limit of price, which a buyer would be prepared to pay. In fact the price must reflect the interest of both the parties to the transaction—the buyer and the seller. The buyer may be ready to pay up to the point where the utility from the product is at least equal to the sacrifice made in terms of the price paid. The seller would, however, try to at least cover the costs. According to the law of demand, consumers usually purchase more units at a low price than at a high price. the maximum price for its products. 3. Marketing Methods Used: Price fixation process is also affected by other elements of marketing such as distribution system, quality of salesmen employed, quality and promoted, these must be made available to customers at the right amount of advertising, sales promotion efforts, the type of packaging, product differentiation, credit facility and customer services provided. Similarly, the uniqueness of any of the elements mentioned above gives the company a competitive freedom in fixing prices of its products. OR	2x3=6 (½ mark for the heading and 1 ½ marks for the explanation)

	(B)The concepts of branding, packaging and labelling as elements of product mix: Branding: One of the most important decisions that a marketer has to take in the area of 'product' is in respect of branding. If products were sold by generic names, it would be very difficult for him to decide whether the firm's products will be marketed under a brand name or a generic name. Thus, most marketers give a name to their product, which helps in identifying and distinguishing their products from the competitors' products. This process of giving a name or a sign or a symbol etc., to a product is called branding. Packaging: Packaging refers to the act of designing and producing the container or wrapper of a product. Packaging plays a very important role in the marketing success or failure of many products, particularly the consumer non-durable products. In fact if one makes an analysis of the reasons for the success of some of the successful products in the recent past, it can be noted that packaging has played its due role. Labelling: A simple looking but important task in the marketing of goods relates to designing the label to be put on the package. The label may vary from a simple tag attached to the product (such as in case of local unbranded products like sugar, wheat, pulses, etc.) indicating some information about the quality or price, to complex graphics that are part of the package, like the ones on branded products. Labels are useful in providing detailed information about the product, its contents, method of use, etc.	
32.	(a) The institution that provides the platform is the Stock Exchange. According to the Securities Contracts (Regulation) Act, 1956, Stock Exchange means anybody of individuals, whether incorporated or not, constituted for the purpose of assisting, regulating or controlling the business	1+1+4=6 1 mark for naming + 1 mark for

	of buying and selling or dealing in securities. (b) Functions of the institution discussed are: 1.Providing Liquidity and Marketability to existing Securities: The basic function of a stock exchange is the creation of a continuous market where securities are bought and sold. It gives investors the chance to disinvest and reinvest. This provides both liquidity and easy marketability to already existing securities in the market. 2. Pricing of Securities: Share prices on a stock exchange are determined by the forces of demand and supply. A stock exchange is a mechanism of constant valuation through which the prices of securities are determined. Such a valuation provides important instant information to both buyers and Sellers in the market. 3. Safety of Transaction: The membership of a stock exchange is well-regulated and its dealings are well defined according to the existing legal framework. This ensures that the investing public gets a safe and fair deal on the market. 4. Contributes to Economic Growth: Through the process of disinvestment and reinvestment savings get channelised into their most productive investment avenues. This leads to capital formation and economic growth.	definition+ 1x 4 (½ mark each for heading +½ mark each explanation)
33.	Decentralisation is a fundamental step and its importance can be understood from the following points: (Any four) (i) Develops initiative among subordinates: Decentralisation helps to promote self-reliance and confidence amongst the subordinates. This is because when lower managerial levels are given freedom to make their own	1 ½ X 4=6 (½ mark for each heading and 1 mark for explanatio

	decisions they learn to depend on their own judgment. (ii) Develops managerial talent for the future: Formal training plays an important part in equipping subordinates with skills that help them rise in the organisation but equally important is the experience gained by handling assignments independently. Decentralisation gives them a chance to prove their abilities and creates a reservoir of qualified manpower who can be considered to fill up more challenging positions through promotions. (iii) Quick decision making: In a decentralised organisation, however, since decisions are taken at levels which are nearest to the points of action and there is no requirement for approval from many levels, the process is much faster. There are also less chances of information getting distorted because it doesn't have to go through long channels. (iv) Relief to top management: Decentralisation diminishes the amount of direct supervision exercised by a superior over the activities of a subordinate because they are given the freedom to act and decide albeit within the limits set by the superior. Also, personal supervision is generally replaced by other forms of control such as return on investment etc. (v) Facilitates growth: Decentralisation awards greater autonomy to the lower levels of management as well as divisional or departmental heads. This allows them to function in a manner best suited to their department and fosters a sense of competition amongst the departments. (vi) Better control: Decentralisation makes it possible to evaluate performance at each level and the departments can be individually held accountable for their results. The extent of achievement of organisational objectives as well as the contribution of each department in meeting the overall objectives can be ascertained. Decentralisation compels the management to innovative performance measurement systems.	n)

34.	(A) a) Procedure-Procedures are routine steps on how to carry out activities. They detail the exact manner in which any work is to be performed. They are specified in a chronological order. Procedures are specified steps to be followed in particular circumstances. They are generally meant for insiders to follow. The sequence of steps or actions to be taken are generally to enforce a policy and to attain pre-determined objectives. Policies and procedures are interlinked with each other. b) Strategy-A strategy provides the broad contours of an organisation's business. It will also refer to future decisions defining the organisation's direction and scope in the long run. Thus, we can say a strategy is a comprehensive plan.for accomplishing an organisation objectives. This comprehensive plan will include three dimensions, (i) determining long term objectives, (ii) adopting a particular course of action, and (iii) allocating resources necessary to achieve the objective. Whenever a strategy is formulated, the business environment needs to be taken into consideration c) Rule-Rules are specific statements that inform what is to be done. They do not allow for any flexibility or discretion. It reflects a managerial decision that a certain action must or must not be taken. They are usually the simplest type of plans because there is no compromise or change unless a policy decision is taken. OR (B) a) Planning facilitates decision making-Planning helps the manager to look into the future and make a choice from amongst various alternative courses of action. The manager has to evaluate each alternative and select the most viable proposition. Planning involves setting targets and predicting future conditions, thus helping in taking rational decisions. b) Planning reduces the risk of uncertainty- Planning is an activity which	2 X3=6 (½ mark for each heading and 1 ½ mark for explanation)

	enables a manager to look ahead and anticipate changes. By deciding in advance the tasks to be performed, planning shows the way to deal with changes and uncertain events. Changes or events cannot be eliminated but they can be anticipated and managerial responses to them can be developed. c) Planning establishes standards of controlling-Planning involves setting of goals. Planning provides the goals or standards against which actual performance is measured. By comparing actual performance with some standard, managers can know whether they have actually been able to attain the goals. The nature of corrective action required depends upon the extent of deviations from the standard. Therefore, planning provides the basis of control.	

	Business Studies (Subject Code 054) **CLASS XII (2026-27)** **SAMPLE QUESTION PAPER** **TIME ALLOWED: 3 hours** **M.M: 80**	
	General instructions: **1 This question paper contains 34 questions.** **2. Marks are indicated against each question.** **3. Answers should be brief and to the point.** **4. Answers to the questions carrying 3 marks may be from 50 to 75 words.** **5. Answers to the questions carrying 4 marks may be about 150 words.** **6. Answers to the questions carrying 6 marks may be about 200 words.** **7. Attempt all parts of the questions together**	
Q.NO		MARKS
1.	Ms Pratima Bhanot is working as Quality Control Supervisor in a company. Identify the function that she will not be performing at the level at which she is working: (A) Ensuring the quality of output of workers.	1

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	(B) Confirming that safety standards are maintained in the organisation. (C) Analysing the business environment and its implications for the survival of the firm. (D) Minimising the wastage of materials.	
2.	Name the technique of Scientific Management that relates the compensation system to the efficiency of workers. A) Motion Study B) Differential Piece Wage System C) Standardisation and Simplification of work D)Fatigue Study	1
3.	Raja is the Managing Director of Shraddha Ltd.,a firm manufacturing Environment Friendly products. As the firm grows in size he has decided to pay attention to the organisation structure. Which of the following organization structures should he choose in order to make managerial development easier, by providing autonomy and the chance to perform multiple functions? A) Functional Structure B) Span of management C) Divisional Structure D) Informal organisation	1
4.	Read the following statements very carefully: Statement I: Trade tests evaluate the potential of a candidate for acquiring new skills. Statement II: Training prepares employees to take charge of higher positions in case of an emergency. Choose the correct option from the following: (A) Statement I is true and Statement II is false.	1

	(B) Statement II is true and Statement I is false. (C) Both the statements are true. (D) Both the Statements are false.	
5.	Dash n Dip' was established in 2022 as one of the first fast-food chains in India introducing the concept of family-style restaurants. However, within two years, the business started losing customers to multinational food chains and eventually had to shut down its operations. The owner of the restaurant, Ms Kamya Kulkarni realized that she had been unable to identify, understand, evaluate and respond to the external environmental trends like changes in customer's preferences and increasing competition. This had resulted in hindering the firm's performance. Identify the importance of understanding the business environment highlighted in the above case. (A) It helps in tapping useful resources. (B) It helps the firm to identify threats and early warning signals. (C) It helps in assisting in planning and policy formulation (D) It enables the firm to identify opportunities and get the first mover advantage.	1
6.	Choose the correct statement about controlling function of management: (A)Controlling completes one cycle of management process and improves planning in the next cycle. (B) Controlling is the function of management that initiates action by people in the organisation. C) Controlling involves only looking back and not looking ahead. (D) Standards in the Controlling process must be set in quantitative terms only.	1

<table>
<tr>
<td>7.</td>
<td>Match the terms given in column 1 with their meaning given in column2:

<table>
<tr><th>Column1</th><th>Column2</th></tr>
<tr><td>1. Financial Intermediation</td><td>(i)Facilities and institutional arrangements through which long term funds both equity and debt are raised and invested</td></tr>
<tr><td>2. Primary market</td><td>(ii) the process by which allocation of funds is done</td></tr>
<tr><td>3. Capital market</td><td>(iii) market for creation and exchange of financial assets</td></tr>
<tr><td>4. Financial market</td><td>(iv) Securities are sold by the company to the investor directly (or through an intermediary).</td></tr>
</table>

Choose the correct option from the following
(A) 1 (i) ,2 (ii) ,3 (iii) , 4 (iv)
(B) 1 (ii) ,2 (iv) ,3 (i) , 4 (iii)
(C) 1 (ii) ,2 (iii) ,3 (i) , 4 (iv)
(D) 1 (iv) ,2 (ii) ,3 (i) , 4 (iii)</td>
<td>1</td>
</tr>
<tr>
<td>8.</td>
<td>Who is a consumer under the Consumer Protection Act, 2019?
(A). It includes any user of such goods or beneficiary of services if such use is made with the disapproval of the buyer.
(B). It applies to online transactions only which are made through electronic means or by teleshopping or direct selling or multilevel marketing.
(C). Any person who obtains goods or avails services for resale or commercial purpose.</td>
<td>1</td>
</tr>
</table>

	(D). A person who buys any goods or avails services for a consideration, which has been paid or promised, or partly paid and partly promised, or under any scheme of deferred payment.	
9.	 Choose the incorrect statement about the principle of management illustrated by the above picture: (A) Absence of this principle will result in loss of coordination. (B) The principle should be promoted in all organisations otherwise objectives would be difficult to realise. (C) The principle helps avoid dual subordination. (D) The principle promotes a spirit of unity and harmony among employees.	1
10.	**Assertion (A):** Capital budgeting decisions have a long-term impact on the profitability and growth of a business. **Reason (R):** Capital budgeting decisions deal only with short-term revenue expenditures. Choose the correct options: (A) Both A and R are true and R is the correct explanation of A.	1

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	(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.	The Consumers Affairs Minister met with the representatives from various E-Commerce firms on the subject of "dark patterns", warning them that app designs that are intended to deceive and nudge users to spend more or compromise their privacy are considered unfair trade practices. Which authority under the Consumer Protection Act, 2019 would regulate matters relating to violation of rights of consumers, unfair trade practices and take necessary action? A). Central Consumer Protection Authority B). Non-Governmental Organisations C). Supreme Court D). Consumer affairs Ministry	1
12.	Select the statement that does not correctly describe working capital**.** (A) It consists of funds invested in current assets of the business. (B) It helps in carrying out regular business activities smoothly. (C) It is calculated as the difference between current assets and current liabilities. (D) It is usually less liquid but contributes more to the profits than fixed assets.	1
13.	A ₹2 lakh fine has been imposed on an online pharmacy Medisimple for automatically renewing a three-month membership subscription of the customers for ₹99 without obtaining explicit user consent. The order passed by the Concerned Authority stated that the promotion design used by the pharmacy amounted to an unfair trade practice called "basket sneaking", and directed the company to refund consumers who had not consented to the renewal. Where can the appeal be filed in case any of the parties is not satisfied with the order, on the grounds of facts or rules of Consumer Protection Act,2021?	1

	A). District Commission B). State Commission C). National Commission D). Supreme Court	
14.	Arijit and Ananya started a small business selling Eco-Friendly home decoration items made from recycled materials under the name 'EcoComfort'. Ananya carefully analysed market conditions and predicted that there will be an increasing awareness about sustainability among urban consumers and the competition from conventional home decor brands will be moderate. They decided to achieve ₹2 lakh monthly sales by the end of first year. Arijit explored the following innovative courses of action to achieve the target: 1.Selling through online platforms like E-Commerce market places and social media stores. 2. Including local retail outlets to reach the local target market. 3.Partnering with cafes, gyms, wellness stores for product placements. Identify the steps which have not been performed by Arijit and Ananya in carrying out the planning function of management. (i) Setting objectives (ii) Follow up action (iii) Implementing the plan (iv) Developing premises (v) Identifying alternative courses of action (vi)Selecting an alternative (vii) Evaluating alternative courses Choose the correct option: (A) (i),(iv),(v) (B) (ii),(iii),(iv),(vi) (C) (i),(iv),(v),(vii) (D) (vii),(vi),(iii),(ii)	1

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

15.	Astrio Ltd. is a fast-growing company engaged in manufacturing consumer goods. The management noticed that despite good demand for its products, the company often faced delays in certain activities, while at other times money remained unused for long periods. To address this issue, the finance department decided to prepare a comprehensive plan before undertaking future activities. The company carefully assessed its upcoming business requirements and tried to determine how much money would be needed for different activities and at what stage these requirements would arise. At the same time, the management examined various ways through which funds could be arranged so that financial requirements could be met without disruption. Identify the concept discussed in the above lines. (A) Capital structure (B) Financial control (C) Investment (D) Financial planning	1
16.	Raahat has started a diagnostic centre in Gurgaon and decided to offer a salary of ₹10,000 plus a commission of ₹ 200 for each sample collected, to the employees appointed for the purpose. Name the cost being discussed above. A). Fixed cost B). Variable cost C). Semi Variable cost D). Total cost	1
17.	Delicious Beverages Ltd. is a company manufacturing packaged fruit juices. Initially, the company enjoyed a monopoly in the local market, and customers readily bought its products. However, in recent years, several new beverage companies have entered the market. To retain customers, Delicious Beverages Ltd.	1

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	started offering attractive credit terms, discounts, and promotional schemes. The company also increased its inventory to ensure uninterrupted supply. Identify the factor affecting the working capital requirement of Delicious Beverages Ltd. being discussed above: A). Growth prospects B). Level of competition C). Production Cycle D) Scale of operations	
18.	Rama purchased a breakfast cereal "Healthme", which her friend Sapna had recommended. Sapna told her that consuming the cereal for breakfast had helped her in losing 5 kgs in 6 months. Rama had also seen the advertisement for the cereal which suggested weight loss and fitness. Rama did not lose any weight even after one year. She approached the helpline of the company to file a complaint. The employee on the helpline asked her to read the general instructions on the package, which said that the "results may vary". Rama realised that she had not read the information written on the tag attached to the product before buying it. Which consumer right did Rama exercise and which consumer responsibility had she ignored? A). Right to be heard, Read labels carefully so as to have information about prices, net weight, manufacturing and expiry dates, etc. B). Right to be assured, Be aware about various goods and services available in the market so that an intelligent and wise choice can be made. C). Right to be assured, Buy only standardised goods as they provide quality assurance D). Right to be heard, File a complaint in an appropriate consumer forum in case of a shortcoming in the quality of goods purchased or services availed.	1

19.	A company has an existing equity share capital of ₹20,00,000. It proposes to raise an additional ₹10,00,000 either by issuing equity shares or by issuing 10% debentures. If the Earnings Before Interest and Tax (EBIT) of the company is ₹4,50,000 and the corporate tax rate is 30%, which of the following financing options will result in a higher Earnings Per Share (EPS)? (A) Issue of equity shares (B) Issue of debentures (C) Both financing options will result in the same EPS (D) EPS cannot be determined with the given information	1
20.	The management of Pure Foods Pvt.Ltd. noticed that in spite of timely salaries and satisfactory working conditions, employees seemed disengaged and less committed to their work. The management conducted regular performance reviews and introduced a system where supervisors monitored work progress closely. Thus, the employees knew well in advance the standards of performance on the basis of which they will be appraised. Feedback was provided regularly, and employees who performed well were appreciated publicly during monthly meetings. Underperforming employees were given guidance and training instead of punishment. After a few months, employee confidence improved, and performance levels increased significantly. Identify the point of importance of controlling function discussed in the above case. A) Judging accuracy of standards B) Improving employee motivation C) Ensuring order and discipline D) Both A and B	1

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

21.	(A) State the first three steps involved in selecting the most suitable candidate for a job. OR (B) State any three benefits of training and development to the organisation.	3
22.	After completing a diploma in sales and marketing, Supreet joined as a tele sales representative in a French Insurance Company in Paris. Although he was fluent in English language and a friendly, knowledgeable person, he was unable to meet the sales target. Mr. Pierre, his supervisor, called a meeting to discuss the reason for his under performance. Mr. Pierre came to know that Supreet had only done a basic course in French language and therefore, due to lack of proficiency in the French language he made mistakes while communicating with French clients. a) Name the barrier of communication due to which Supreet was unable to meet the target. b) Apart from the barrier identified in part a) briefly explain any two barriers of communication from the same group.	3
23.	(A) Explain the following factors affecting financing decision of a company : (a) Control considerations (b) State of capital market OR (B) Explain the following factors affecting the fixed capital requirements of a company: (a) Choice of technique (b) Growth prospects	3
24.	Mr Bhavik Bhavnani was recently appointed as the Human Resource Manager of 'Sorbit informations'. Till now, the company had been advertising all its vacancies	3

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	in a local newspaper publication called' Climb Heights'. However, many times, it would bring a flood of responses from unsuitable candidates. The General Manager, Mr Raman Kalia, called Mr Bhavnani for a meeting to take his suggestions about alternative ways of searching for prospective employees. Mr. Bhavnani suggested that the company should maintain a close liaison with leading management institutes of the country. He also advised hiring private agencies and professional bodies who would recommend suitable candidates to the company. Also, as a database of unsolicited applicants was kept in the organisation, it was discussed that a list of such job-seekers could be prepared and screened to fill the vacancies. State the various sources suggested by Mr Bhavnani in the above case study, by which potential candidates may be located and stimulated to apply for jobs in the organisation.	
25.	(A)Explain the following points of nature of Principles of Management: a) Cause and effect relationship b) Universal applicability OR (B) Explain the following Principles of Management: a) Harmony not discord b) Science not rule of thumb	4
26.	"Important decision areas in this respect include selection of dealers or intermediaries to reach the customers, providing support to the intermediaries (by way of discounts, promotional campaigns, etc.)." Explain any two components of the element of marketing mix discussed above.	4
27.	HK Metals Limited has set clear standards for production output, defect rate and operating costs. During a monthly review, Mr Himank, the Chairman, received a report from the Accounts Manager, Mr Akhil. He reported that most expenses were	4

	within the approved budget. However, the maintenance expenses had exceeded the permissible limit set by management. Mr Himank did not interfere in routine matters but instructed Mr Akhil to investigate the cause of increase in maintenance expenses. A) Name and explain the principle of managerial control applied by Mr Himank in the above case. B) Identify and state the subsequent step in the controlling process that must be undertaken by Mr Akhil to ensure that standards are accomplished.	
28.	(A) 'Leaders play a key role in the success and excellence of any organisation'. a) Elucidate the term 'leadership'. b) Explain any two styles of leadership based on the use of authority. OR (B) 'Maslow's Need Hierarchy Theory of Motivation is based on human needs. He felt that within every human being, there exists a hierarchy of needs' a) Define the term motivation. b) Explain any two needs of human beings that according to Maslow formed part of the hierarchy.	4
29.	Lisha Fabric Private Limited is a company manufacturing cotton garments. The Marketing Manager of the company notices a shift in Generation Z' expectations as they are becoming aware of ethical fashion. The company decides to collaborate with Hridyansh, a Tech Enthusiast who has invented an innovative machine that recycles plastic bottles to manufacture sustainable fabrics. Identify and explain the dimensions of the business environment highlighted in the above case.	4
30.	Guruji Garments Ltd., a leading apparel manufacturing company in Ludhiana, produces winter wear for domestic and international markets. During the peak season, the Production Department increased output to meet rising	4

	demand. However, the Sales Department had not secured enough confirmed orders, leading to excess stock. At the same time, the Finance Department delayed releasing funds for raw materials, causing interruptions in production. As a result, confusion and conflict arose among different departments. The General Manager noticed that the departmental heads were not sharing the information regularly thus leading to lack of synchronisation of activities of different departments. 1.The problem faced by Guruji Garments Ltd. mainly indicates absence of an important concept of management. Name the concept. 2.State any three characteristics of the above identified concept.	
31.	(A) Describe Product cost, Utility and demand and Marketing Methods used as factors determining the price of a product. OR (B) Describe the concepts of branding, packaging and labelling as elements of product mix.	6
32.	Astrick Ltd., a fast-growing FMCG company, decided to expand its operations by setting up a new manufacturing unit. To raise funds, the company issued shares to the public. After the issue, the company participated in a market which provided a platform for buying and selling of existing securities. Soon, Astrick Ltd. noticed that the market price of its shares was constantly changing based on the company's performance reports, economic conditions, and demand and supply. Investors felt confident because its dealings were well defined according to the existing legal framework. It also ensured that they could easily convert their investment into cash whenever needed and the savings of the investors could get channelised into the most productive investment opportunities.	6

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	(a) Name and give a suitable definition of the institution which as a market provides the platform referred to in the above case. (b) Explain the functions of the institution identified in part a) discussed in the case.	
33.	India's IT services companies saw a sharp decline in the share prices on February 12, 2026 over persistent fears that the artificial intelligence (AI)-led disruption will affect their profits in the coming years. Awino, one of India's top IT solutions providers, in order to face the challenge, has decided to separate itself into several subsidiaries by product line: telecommunications, engineering, financial services, etc. Each subsidiary brings in about $300 million in annual earnings and is self-sufficient with their own accounting books, personnel and administrative functions. The decision making authority is shared with lower levels and is consequently placed nearest to the points of action. Explain briefly any four benefits Awino will get from this selective dispersal of authority.	6
34.	(A) Explain a) Procedure b) Strategy c) Rule as types of plans OR (B) Explain the following benefits of planning: a) Planning facilitates decision making b) Planning reduces the risk of uncertainty c) Planning establishes standards of controlling	6

ECONOMICS (030) CLASS 12

MARKING SCHEME (2026-27)

S.NO.	SECTION A – MACROECONOMICS	MARKS
1	(B) (ii) and (iv)	**1**
2	(C) Both Statements 1 and 2 are true.	**1**
3	(D) (iii), (ii), (i)	**1**
4	(A) 10,000	**1**
5	(A) Allocation Function	**1**
6	(D) 0.75 **Note: The following answer is for the candidates with visual impairment only, in lieu of Ans.6.** (D) 0.75	**1** **1**
7	(D) Assertion (A) is false, but Reason (R) is true.	**1**
8	(B) credit, current	**1**
9	(C) Medium of exchange and standard of deferred payments	**1**
10	(C) 1, infinity	**1**
11 A	Value-Added Method: Gross Domestic Product at Market Price = (ii) - (viii) = 1,900 – 330 = ₹ 1,570 crore Expenditure Method: Gross Domestic Product at Market Price = (i) + (iii) + (iv) + (vii) = 500 + 400 + 600 + 70 = ₹ 1,570 crore	 ½ ½ ½ ½ ½ ½
	OR	
11 B	(I) Two factors of production and their respective remunerations earned are: • Land - Rent • Capital - Interest (II) The remuneration earned by the Land can be defined as: Rent: Income earned by the owner of the land (natural resources).	 **½ + ½** **½ + ½** **1**
12	The introduction of Goods and Service Tax (GST) has simplified the tax structure by subsuming a variety of indirect taxes like VAT, excise duty, service tax etc. across the country. It has reduced the cost of business operations and cascading effect of various taxes on consumers. Moreover, with the implementation of GST the overall cost of production has reduced, making Indian products/services more competitive in the domestic and international markets. It has ensured higher transparency in the taxation system thereby enhancing the ease of doing business. **Note: The following question is for the candidates with visual impairment only, in lieu of Ans.12.** Direct taxes are those taxes whose impact and incidence lies on the same entity. For example: Income Tax. Whereas; Indirect taxes are those taxes whose impact and incidence may lie on different entities. For example: GST.	**3** **1** **½** **1** **½**
13 A	The highlighted function fulfilled by the Reserve Bank of India is Banker's Bank. Reserve Bank of India (RBI) accepts the deposits from commercial banks and also advances loans to them as and when required. It maintains reserves of all commercial banks and utilizes it to settle inter-bank claims. As the highest	**1** **3**

	authority in the banking system, it also supports banks during financial distress by acting as the lender of last resort and provides short-term credit to the commercial banks against approved securities.	
	OR	
13 B	(I) Cash Reserve Ratio refers to certain minimum percentage of net demand and time liabilities which banks are required to keep with the Central Bank in the form of cash.	**1**
	(II) The total amount of credit creation in an economy depends upon the amount of initial deposits and Cash Reserve Ratio (CRR). Keeping primary deposits constant, a decrease in the CRR by the Reserve Bank of India may lead to greater availability of funds with commercial banks. This may increase the lending capacity of commercial banks. Thus, increasing the total credit creation in the economy.	**3**
14	(I) Assuming all other factors remain unchanged, a rise in Foreign Direct Investment (FDI) inflows will increase the supply of foreign exchange (US dollars) in Bopia. The increased inflow of foreign exchange strengthens the overall Balance of Payments (BoP) position, may lead to a surplus in the BoP.	**2**
	(II) In the absence of any intervention by the competent authority (Central Bank/government), the flexible exchange rate system is prevailing in Bopia.	**1**
	Under flexible exchange rate system there is no need for the Central Bank/ government to maintain huge foreign exchange reserves.	**1**
15	Given, Consumption function, C = 150 + 0.8 Y Autonomous Investment (I_o) = 250 Full employment level of income (Y_f) =1,600	
	(I) At equilibrium level of income, Y = C + I	**1**
	Y = 150 + 0.8Y + 250	**½**
	0.2Y = 400	
	Y = 2,000	**½**
	(II) The economy is facing the problem of excess demand as equilibrium level of income (2,000) is greater than the given full employment level of income (1,600).	**1**
	The situation of Excess Demand will lead to an increase in General Price Level in the economy with no change in the level of output and employment.	**1**
16	(I) Gross Domestic Product (GDP) refers to the market value of final goods and services produced in the domestic territory of an economy during a given period of time.	**1**
	(II) Real Gross Domestic Product refers to the market value of final goods and services produced in the domestic territory of an economy during a given period of time, measured at constant prices, i.e., adjusted for inflation. Hence, the projection represents Real GDP.	**1**
	Real GDP is a better indicator of economic growth as it is affected by only physical output and it eliminates the effect of price change.	**1**
	(III) India holds a strong global position and is moving towards becoming the third largest economy by 2030. This strength is driven by decisive policymaking and structural reforms, resilient domestic demand, moderating inflation, higher labour force participation, revival of domestic investment, strong investor confidence and deeper global integration, leading to broad-based and sustained economic growth.	**3**
17 A	(I) Two components of Consumption Function are: • Autonomous Consumption: It refers to the minimum level of consumption that takes place even when income is zero.	**½ + 1** **½ + 1**

	• Induced Consumption: It refers to that part of consumption which varies directly with the level of income.	
	(II) The Reserve Bank of India (RBI) announced on December 23, 2025, that it would carry out Open Market Operations (OMO) purchase auctions of Government of India securities worth ₹2,00,000 crore to address the situation of deflation.	**1**
	By purchasing government securities in the open market, the RBI aims to infuse more liquidity, which increases the availability of funds with the commercial banks for lending. As a result, this may lead to increase in Aggregate Demand.	**2**
17 B	**OR**	
	(I) (a) True. At the break-even level of income, consumption is equal to income and savings are zero. Average Propensity to Consume (APC) is consumption per unit of income (APC = C/Y). Therefore, at the break-even level of income when C = Y, APC becomes 1.	**2**
	(b) False. When ex-ante savings exceeds ex-ante investments it means households are planning to consume less than what the firms expected them to consume. This will lead to unintended accumulation of inventories.	**2**
	(II) The given statement is defended. The vertical distance between the Aggregate Demand (AD) curve and the Investment curve is represented by consumption. With the increase in income as the investment remains constant, whereas, induced consumption increases. Thereby, Aggregate Demand curve becomes distant from the Investment Curve.	**2**
SECTION B – INDIAN ECONOMIC DEVELOPMENT		
18	(C) Both Statements 1 and 2 are true.	**1**
19	(D) (p)-iii, (q)-i, (r)-ii	**1**
20	(C) Assertion (A) is true, but Reason (R) is false.	**1**
21	(D) (i), (ii) and (iii)	**1**
22	(B) Prasanta Chandra Mahalanobis	**1**
	Answer to the question for the candidates with visual impairment only, in lieu of Ans.22.	
	(B) Prasanta Chandra Mahalanobis	**1**
23	(A) (ii) → (iii) → (i) → (iv)	**1**
24	(C) Foreign Exchange	**1**
25	(C) Formulating and implementing monetary policy.	**1**
26	(B) (i),(ii) and (iii)	**1**
27	(B) Statement 1 is false and Statement 2 is true	**1**
28	(I) The policy highlighted in the given text is Privatisation.	**1**
	(II) Government companies are converted into private companies in two ways:	
	• By withdrawal of the government from the ownership and management of the public sector companies.	**1**
	• By outright sale of public sector companies to the private sector.	**1**
29 A	Two initiatives that can enhance livestock productivity are quoted as follows:	
	• Encouraging improved animals breeds and use of modern technology to increase efficiency.	**1½**
	• Establishing veterinary clinics with improved facilities for better health of livestock.	**1½**
	OR	
29 B	(I) Mehak is employed in the informal sector whereas, Sehaj is working with the formal sector.	**½ + ½**
	(II) Two differences between formal and informal sector are:	**1**

	• Workers in the informal sector do not have any job-protection, whereas; the workers in the formal sector enjoy job-security. • Workers in informal sector generally do not have regular income, whereas; workers in the formal sector earn a regular income along with social security benefits.	**1**
30	(I) The Karve Committee (1955) played an important role in promoting rural development as it focussed on the development of village and small-scale industries. These industries are labour-intensive and therefore generate more employment. (II) Britain maintained a monopoly control over India's exports and imports as more than half of India's foreign trade was restricted to Britain only, while rest was allowed to only a few other nations. Furthermore, the opening of Suez Canal in 1869 further intensified British control over India's foreign trade.	**2** **2**
31	Government of India has played an important role in generating employment directly /indirectly in two ways: • Direct Employment: The government directly provides jobs by recruiting people in administrative departments, public sector industries and government run organisations. • Indirect Employment: When government enterprises increase production, related private sector businesses also expand, creating additional job opportunities in the private sector.	**2** **2**
32 A	Keha's enrolment in yoga classes highlights her emphasis on 'expenditure on health'. Maintaining good physical health improves efficiency, learning ability and long-term work performance. It not only improves potential well-being but also contribute to robust and efficient future labour force. In contrast, Mandeep's expenditure on internet data, online job portals and career counselling can be considered as an expenditure on information. By gaining knowledge and professional guidance, he improves his employability and overall productivity. This, in turn, enhances his earning potential and contributes to human capital formation. **OR**	**½ + 1 ½** **½ + 1 ½**
32 B	Avyaan's initiative closely reflects the concept of human development, which focuses on expanding an individual's choices and improving overall well-being rather than merely increasing income. His education enables him to make informed decisions about health and finances, thereby enhancing his quality of life. On the other hand, Amyra's technical training is aimed at upgrading her skills and efficiency to boost output. This represents human capital formation, as it is mainly directed towards economic benefits and increased productivity.	**4**
33 A	(I) (a) One key indicator of income is Gross National Income per Capita (PPP US$), while a significant health indicator is Maternal Mortality Rate (per 1 lakh births). (b) According to the given data: Maternal Mortality Rate is very high in India as compared to China. For every 1 lakh births 23 women lose their lives in China, whereas this figure stands at 103 for India. Access to basic drinking water is relatively fair in both the countries, China leads with 97% coverage, followed by India at 93% coverage. This shows that a significant progress has been made in providing basic amenities by these nations. (II) Special Economic Zone (SEZ) is a geographical region that has economic laws different from a country's typical economic laws. SEZs play crucial role in the economic strategies by promoting investment, fostering development and facilitating trade.	**½ + ½** **1½** **1½** **1** **1**

	OR	
33 B	(I) The given image depicts the consequence of one child norm that was introduced by China in late 1970s.This measure was adopted by the Chinese government to control population growth. This policy resulted in a decline in the sex ratio and created demographic imbalance. As a consequence, the elderly population of China is expected to surpass the younger population. (II) Two challenges faced in the effective implementation of Great Leap Forward Campaign were: • A severe drought caused havoc in China killing about 30 million people. • When Russia had conflicts with China, it withdrew its professionals who had earlier been sent to China to help in the industrialisation process.	**3** **1½** **1½**
34	(I) Global warming is a gradual increase in the average temperature of the earth's lower atmosphere as a result of the increase in greenhouse gases. (II) Two major government initiatives are: • National Nuclear Mission • Green Hydrogen Mission (III) Two strategies adopted by India to ensure sustainable development are: • Use of wind energy: In areas where speed of wind is usually high, windmills can be used to generate electricity without any adverse impact on the environment. Although the initial cost is high but the benefits are such that the high cost gets easily absorbed. • Use of solar energy: With the help of photovoltaic cells/solar panels, solar energy can be converted into electricity. This technology is extremely useful for remote areas and for places where supply of power through grid or power lines is either not possible or proves very costly. This technique is free from pollution.	**1** **½** **½** **2** **2**

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SAMPLE QUESTION PAPER (2026-27)

ECONOMICS (030) CLASS 12

TIME: 3 HOURS **M.M. – 80**

GENERAL INSTRUCTIONS:

I. This question paper contains two sections:
Section A – Macroeconomics
Section B – Indian Economic Development

II. This paper contains 20 Multiple Choice Type Questions of 1 mark each.

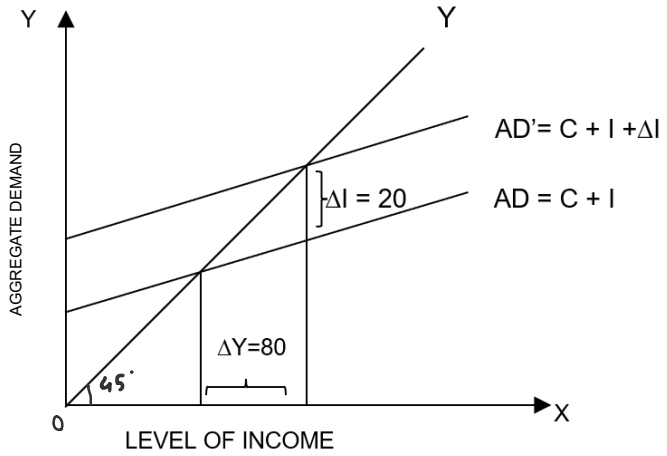
III. This paper contains 4 Short Answer Type Questions of 3 marks each to be answered in 60 to 80 words.

IV. This paper contains 6 Short Answer Type Questions of 4 marks each to be answered in 80 to 100 words.

V. This paper contains 4 Long Answer Type Questions of 6 marks each to be answered in 100 to 150 words.

S.NO.	SECTION A – MACROECONOMICS	MARKS
1	Identify, which of the following expenditure falls under the category of capital expenditure. (Choose the correct option) (i) Payment of salaries to central government employees. (ii) Construction of new national highways under Bharatmala Pariyojana. (iii) Interest payment by the government on past loans from World Bank. (iv) Expenditure on installation of the Kavach automatic train protection system. Options: (A) (i) and (ii) (B) (ii) and (iv) (C) (ii) and (iii) (D) (i) and (iv)	1
2	Read the following statements carefully: **Statement 1:** M1 measure of money supply constitutes currency and demand deposits held by the public. **Statement 2:** Demand deposits are those deposits with commercial banks, that can be withdrawn on demand by the depositors. In light of the given statements, choose the correct option from the following: (A) Statement 1 is true and Statement 2 is false. (B) Statement 1 is false and Statement 2 is true. (C) Both Statements 1 and 2 are true. (D) Both Statements 1 and 2 are false.	1
3	Ceteris paribus, a rise in the price of foreign currency sets off a chain of effects in the foreign exchange market of an economy. Identify, which of the following sequence explains this process. (i) National Income will rise (ii) Demand for foreign currency will fall (iii) Imported goods become costlier (Choose the correct option) Options: (A) (i), (ii), (iii) (B) (ii), (i), (iii) (C) (iii), (i), (ii) (D) (iii), (ii), (i)	1
4	Suppose, for a given year, the fiscal deficit of an economy is estimated at ₹5,000 crore. The total government expenditure is ₹18,000 crore, while non-tax revenue and capital receipts (excluding borrowings) together amount to ₹3,000 crore. (Choose the correct option to fill up the blank) The tax revenue of the government is ₹ _____ crore. Options: (A) 10,000 (B) 12,000 (C) 13,000 (D) 15,000	1

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

5	The Government of India in its Union Budget 2026-27 has decided to exempt fish caught by Indian fishing vessels operating in the Exclusive Economic Zone (EEZ) and on the High Seas from duty. Identify the objective behind the initiative taken by the Government of India as stated above. (Choose the correct option) (A) Allocation Function (B) Distribution Function (C) Stabilisation Function (D) Disposition Function	**1**
6	Refer to the given diagram carefully:  The slope of Consumption Curve would be _____. (Choose the correct option to fill up the blank) Options: (A) 1 (B) 0.8 (C) 0.25 (D) 0.75 **Note: The following question is for the candidates with visual impairment only, in lieu of Q.6.** For a hypothetical economy, a rise by ₹ 20 crore in investment leads to a rise by ₹ 80 crore in income. The slope of Consumption Curve would be _____. (Choose the correct option to fill up the blank) Options: (A) 1 (B) 0.8 (C) 0.25 (D) 0.75	**1** **1**
7	Read the following statements: Assertion (A) and Reason (R). Choose the correct option from those given below: **Assertion (A)**: Goods such as cars, refrigerators etc. are non-durable in nature, regardless of whether they are used by households or firms. **Reason (R):** Consumer durable goods and capital goods have a common feature of durability, even though they may have different end users. Options: (A) Both Assertion (A) and Reason (R) are true and Reason (R) is the correct explanation of Assertion (A). (B) Both Assertion (A) and Reason (R) are true, but Reason (R) is not the correct explanation of Assertion (A). (C) Assertion (A) is true, but Reason (R) is false. (D) Assertion (A) is false, but Reason (R) is true.	**1**
8	An Indian art gallery sells an antique Madhubani painting to a buyer in France for 4,000 euros. This transaction will be recorded on _____ side and _____ account of the Balance of Payments Account. (Choose the correct option to fill up the blank) (A) debit, current (B) credit, current (C) debit, capital (D) credit, capital	**1**

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

9 Shraddha Kapur initially lived in a barter-based system where exchanging goods was difficult owing to practical problems. After the introduction of money, she could easily buy goods using currency and repay her loan in fixed instalments over time. This change made transactions easier and future payments reliable. **1**

The functions of money highlighted in the above text are _____ and _____. (Choose the correct option to fill up the blank)

(A) Store of value and medium of exchange
(B) Measure of value and standard of deferred payments
(C) Medium of exchange and standard of deferred payments
(D) Measure of value and store of value

10 The value of investment multiplier ranges between _____ and _____. **1**
(Choose the correct option to fill up the blank)

(A) 0,1 (B) -1, 1
(C) 1, infinity (D) 0, infinity

11 A Using the given estimates for a hypothetical economy, show that Gross Domestic Product at Market Price by Value-Added Method and Expenditure Method yields the same result. **3**

S. No.	Items	Amount (in ₹ crore)
(i)	Private Final Consumption Expenditure	500
(ii)	Value of Output	1900
(iii)	Government Final Consumption Expenditure	400
(iv)	Gross Domestic Capital Formation	600
(v)	Change in Stock	100
(vi)	Consumption of Fixed Capital	30
(vii)	Net Exports	70
(viii)	Intermediate Consumption	330

OR

11 B "Each factor of production contributes a distinct service in the production process and receives a specific reward in return."
In the light of the given statement, answer the following questions:
(I) List any two factors of production and their respective remuneration earned. **2**
(II) Define any one of the remuneration earned listed above. **1**

12 Refer to the given cartoon strip carefully: **3**



Analyse the impact of introduction of Goods and Service Tax in improving the efficiency of the taxation system and benefitting the overall economy.

Note: The following question is for the Visually Impaired Candidates only, in lieu of Q.12.

Differentiate between direct taxes and indirect taxes with the help of a suitable example. **3**

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

13 A	Like individual consumers, businesses and organisation of all kinds, banks need their own mechanism to transfer funds and settle inter-bank transactions, such as borrowing from and lending to other banks and customer transactions. Source: https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/RWF15012018_FCD40172EE58946BAA647A765DC942BD5.PDF Identify and explain the function fulfilled by the Reserve Bank of India in the aforesaid statement.	**4**
	OR	
13 B	(I) Define Cash Reserve Ratio. (II) In the process of credit creation, the Cash Reserve Ratio (CRR) fixed by the Reserve Bank of India (RBI) plays a crucial role. On 6th June 2025, the RBI reduced the CRR by 100 basis points. Assuming the entire banking system functions as a single bank and all transactions are routed through banks, analyse the impact of this change on the total money creation in the banking system.	**1** **3**
14	In a hypothetical economy called BoPia, the equilibrium exchange rate is 72 Bopas per US dollar determined through market forces. Over time, BoPia has made substantial investments in human capital formation. As a result, the country now has an abundant supply of skilled labour, which has made it an attractive destination for Foreign Direct Investments (FDI). Hence, multinational companies across the world are investing huge amounts of capital in BoPia. (I) Assuming all other factors constant, explain the effect of increased FDI inflows on BoPia's Balance of Payments Account. (II) Suppose the competent authority does not intervene in the process of determination of exchange rate in BoPia. Identify the foreign exchange rate system prevailing in BoPia and mention one of its merits.	 **2** **2**
15	Assuming for a hypothetical simplified economy, Consumption function, C = 150 + 0.8 Y Autonomous Investment (I_o) = 250 Full employment level of income (Y_f) =1,600 (I) Determine the equilibrium level of income. (II) Outline whether the economy is facing the situation of excess demand or deficient demand and state its impact on the level of output, employment and general price level in the economy.	 **2** **2**
16	Refer to the given text carefully: India's economic ascent continues to capture global attention. Already the world's fourth largest economy, the nation is charting a confident course toward becoming the third largest economy by 2030, with Gross Domestic Product (GDP) projected at USD 7.3 trillion. The current growth phase reflects the strength of decisive policymaking, structural reforms, and India's deepening global integration. With growth accelerating, India has once again outpaced global peers, reinforcing its position as the fastest-growing major economy. This surge is supported by resilient domestic demand, moderating inflation and higher labour force participation. A revival in domestic investment and strong investor sentiment signals a stable and broad-based economy. As these reforms gather pace and consumption remains optimistic, India's economic outlook continues to upbeat, signalling sustained momentum and growth across sectors. Gross Domestic Product (GDP) is one of the primary indicators of overall economic performance which reflects the rate at which the country is expanding. As per the latest data, the GDP of India (adjusted for inflation) is estimated to grow by 8.2% in Q2 of FY 2025-26 against the growth rate of 5.6% during Q2 of FY 2024-25. Each sector of the economy is playing a pivotal role in the growth of the country.	

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

<table>
<tr><td></td><td>Source: https://www.pib.gov.in/PressReleasePage.aspx?PRID=2195990&reg=3&lang=1 (adapted and modified)
On the basis of the given text and common understanding, answer the following questions:
(I) Define Gross Domestic Product.
(II) “GDP of India, adjusted for inflation, is estimated to grow by 8.2% in Q2 of FY 2025.”
Elucidate whether the given projection represents Nominal GDP or Real GDP. Also, explain any one benefit of using this particular measure.
(III) Comment upon the strong global position of India’s economy stating the major reasons for its recent growth surge.</td><td>1
2

3</td></tr>
<tr><td>17 A</td><td>(I) State and explain the two components of Consumption Function.
(II) After assessing prevailing liquidity and financial conditions, the Reserve Bank of India (RBI) on December 23, 2025, announced that it would conduct Open Market Operations (OMO) purchase auctions of Government of India securities totalling ₹ 2,00,000 crore (USD 22.34 billion).
Briefly state the rationale behind the step taken by the Reserve Bank of India. Explain its implications on Aggregate Demand.
OR</td><td>3
3</td></tr>
<tr><td>17 B</td><td>(I) State whether the following statements are true or false, giving valid reasons in support of your answer:
(a) Average Propensity to Consume (APC) at break-even level of income is always equal to one.
(b) When ex-ante savings is more than ex-ante investments, it may lead to decumulation of inventories.
(II) The Aggregate Demand curve becomes distant from the Investment Curve with the increase in the level of income.
Defend or refute the given statement, giving valid reasons in support of your answer.</td><td>2
2
2</td></tr>
<tr><td colspan="3">SECTION B – INDIAN ECONOMIC DEVELOPMENT</td></tr>
<tr><td>18</td><td>Read the following statements carefully:
Statement 1: In the normal course of development, countries shift employment and output from agriculture to industry and then to services.
Statement 2: The service sector is the key driver of development for both India and Pakistan, with a direct shift from agriculture to service sector.
In light of the given statements, choose the correct option from the following:
(A) Statement 1 is true and Statement 2 is false.
(B) Statement 1 is false and Statement 2 is true.
(C) Both Statements 1 and 2 are true.
(D) Both Statements 1 and 2 are false.</td><td>1</td></tr>
<tr><td>19</td><td>Match the set of type of employment given in Column I with corresponding example given in Column II and choose the correct option:
<table>
<tr><th></th><th>Column I</th><th></th><th>Column II</th></tr>
<tr><td>(p)</td><td>Self-employed</td><td>i</td><td>An engineer working with ONGC</td></tr>
<tr><td>(q)</td><td>Regular salaried employees</td><td>ii</td><td>A construction worker</td></tr>
<tr><td>(r)</td><td>Casual wage labourers</td><td>iii</td><td>Photographer running own studio</td></tr>
</table>
Options:
(A) (p)-ii, (q)-i, (r)-iii (B) (p)-iii, (q)-ii, (r)-i
(C) (p)-i, (q)-iii, (r)-ii (D) (p)-iii, (q)-i, (r)-ii</td><td>1</td></tr>
<tr><td>20</td><td>Read the following statements: Assertion (A) and Reason (R). Choose the correct option from those given below:
Assertion (A): The real motive behind the infrastructural development initiated by the British was to subserve the colonial interests.</td><td>1</td></tr>
</table>

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	Reason (R): Commercialisation of Indian agriculture during the British rule helped to strengthen the self-sufficiency of the village economies in India. Options: (A) Both Assertion (A) and Reason (R) are true and Reason (R) is the correct explanation of Assertion (A). (B) Both Assertion (A) and Reason (R) are true, but Reason (R) is not the correct explanation of Assertion (A). (C) Assertion (A) is true, but Reason (R) is false. (D) Assertion (A) is false, but Reason (R) is true.	
21	'Empirical evidence regarding the impact of human capital on economic growth is often described as nebulous.' Due to measurement problems, _____may not reflect the actual quality/status of education/health of the people in a country. (i) years of schooling (ii) teacher-pupil ratio (iii) life-expectancy (Choose the correct option to fill up the blank) Options: (A) (i) and (ii) (B) (i) and (iii) (C) (ii) and (iii) (D) (i), (ii) and (iii)	**1**
22	Refer the following image:  Identify the distinguished thinker, who is considered as the Architect of Indian planning. (Choose the correct option) Options: (A) Jawaharlal Nehru (B) Prasanta Chandra Mahalanobis (C) Amartya Sen (D) Dadabhai Naoroji **Note: The following question is for the candidates with visual impairment only, in lieu of Q.22.** _____ established the Indian Statistical Institute (ISI) in Calcutta. (Choose the correct option to fill up the blank) Options: (A) Jawaharlal Nehru (B) Prasanta Chandra Mahalanobis (C) Amartya Sen (D) Dadabhai Naoroji	**1** **1**
23	Arrange the following events in chronological order: (i) Introduction of economic reforms in Pakistan (ii) China's Great Proletarian Cultural Revolution (iii) Nationalisation of capital goods industries in Pakistan (iv) India's last Five-Year Plan Choose the correct option: (A) (ii) → (iii) → (i) → (iv) (B) (iii) → (ii) → (i) → (iv) (C) (ii) → (i) → (iii) → (iv) (D) (iii) → (i) → (ii) → (iv)	**1**
24	"In 1991, as an immediate measure to resolve the balance of payments crisis, the rupee was devalued against foreign currencies." Identify the liberalisation reform indicated in the aforesaid statement. (Choose the correct option) Options: (A) Industrial Sector (B) Tax (C) Foreign Exchange (D) Trade and Investment Policy	**1**

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

25	Identify which of the following is not the function of National Bank for Agriculture and Rural development (NABARD). (Choose the correct option) (A) Serving as apex funding agency for institutions providing rural credit. (B) Monitoring, evaluating and coordinating rural financing activities. (C) Formulating and implementing monetary policy. (D) Coordinating rural credit policies with the government.	**1**
26	In India, land ceiling legislation faced hurdles primarily because _____. (Choose the correct option to fill up the blank) (i) the big landlords challenged the legislation in the courts (ii) of multiple loopholes in the legislation (iii) the landlords registered the land under relatives' names (iv) of the 'land to the tiller' policy of the government Option: (A) (i),(ii),(iii) and (iv) (B) (i),(ii) and (iii) (C) (i) and (iv) (D) (iv) only	**1**
27	Read the following statements carefully: **Statement 1:** French traveller Bernier observed that pre-British agriculture in Bengal was stagnant and unable to meet local needs. **Statement 2:** In the 17th century, Bengal was a prosperous exporter of cotton and silk textiles, as well as rice, sugar, and butter. In light of the given statements, choose the correct option from the following: (A) Statement 1 is true and Statement 2 is false. (B) Statement 1 is false and Statement 2 is true. (C) Both Statements 1 and 2 are true. (D) Both Statements 1 and 2 are false.	**1**
28	Refer to the following text: The Government of India, decided to reduce its role in Public Sector Undertakings (PSUs) to improve efficiency and reduce fiscal burden. As per the policy decision, government companies are converted into private companies in two ways. Answer the following questions in the light of given text and common understanding: (I) Identify the policy highlighted in the step initiated by the government. (II) Briefly explain the two ways in which government companies can be converted into private companies.	**1** **2**
29 A	Though livestock population in India is quite impressive but its productivity is quite low. Briefly explain any two initiatives that can be taken to enhance the livestock productivity.	**3**
	OR	
29 B	Mehak is employed in a private firm which has hired only five workers. She generally remains insecure that she can be terminated from her job, without any prior notice. In contrast, her elder sister Sehaj works as a nurse in a government hospital. On the basis of the given text and common understanding answer the following questions: (I) Identify the sectors in which Mehak and Sehaj are employed. (II) State any two differences between the identified sectors in which they are working.	**1** **2**
30	(I) Explain briefly the role of Karve Committee, 1955 in promoting rural development. (II) "Britain maintained a monopoly control over India's exports and imports." Justify the statement, giving valid reasons in support of your answer.	**2** **2**

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

31 "Government of India has played an important role in generating employment directly /indirectly."
Do you agree with the given statement? Give valid reasons in support of your answer. **4**

32 A Refer the following text carefully:
Keha and Mandeep graduated recently. Keha in order to improve her physical fitness, reduce stress and increase overall well-being, enrolls in yoga classes, while Mandeep, invests in internet data, online job portals and counselling services to explore suitable career opportunities.
Identify and explain the sources of human capital formation indicated in the above text. **4**

OR

32 B Avyaan's education enables him to take informed decisions related to his health, finances, and social responsibilities. On the other hand, Amyra has received technical training in machine operations to improve her skills and productivity with the aim of increasing output.
In the context of the distinction between human development and human capital formation, identify which case represents human development. Give valid reasons to justify your answer. **4**

33 A (I) Refer to the following data carefully:

Some Selected Indicators of Human Development, 2017-2019

Item	India	China	Pakistan
Maternal Mortality Rate (per 1 lakh births)	103	23	154
Gross National Income per Capita (PPP US$)	6,951	18,025	5,374
Mean years of Schooling (aged 15 and above) in %	6.6	8.1	4.4
People using at least basic drinking Water Source (% of population)	93	97	90

Answer the following questions on the basis of the given data and common understanding:
(a) List one key measure of both income and health indicators given in the above table. **1**
(b) On the basis of the given data, compare and critically examine any two human development indicators of India and China. **3**

(II) State the meaning of Special Economic Zones and its significance. **2**

OR

33 B (I) Refer to the given image carefully:



3

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	Describe the indicated policy introduced by China in the late 1970s and its consequences. (II) State any two challenges faced in the effective implementation of Great Leap Forward Campaign.	**3**
34	Refer to the following text carefully: India is adopting a multifaceted approach to mitigate global warming by diversifying its energy sources and enhancing access while also increasing the share of non-fossil fuels, improving energy efficiency, and promoting stability across its energy systems. India's energy transition is being pursued through a combination of initiatives across various sectors, including nuclear, solar, and wind energy, green hydrogen, battery storage, and critical minerals, which help to address both energy security and transition imperatives simultaneously. India has already surpassed the goal of 50 per cent installed power capacity from non-fossil fuel sources, which stood at 51.93% at the end of December 2025, supported by record annual additions of renewable energy capacity. The progress in expanding non-fossil fuel-based power capacity has been supported by a wide variety of initiatives to boost renewable energy systems. Additionally, new measures are being taken to support other clean sources of energy such as the National Nuclear Mission, the Green Hydrogen Mission, and the Bio Energy Programme. Source: https://www.pib.gov.in/PressReleasePage.aspx?PRID=2219915&utm_source=chatgpt.com&reg=3&lang=2 (adapted and modified) On the basis of the given text and common understanding, answer the following questions: (I) State the meaning of Global Warming. (II) India has already achieved more than 50% of its installed power capacity from non-fossil fuel sources. Identify any two major government initiatives that support this transition. (III) Elaborate any two strategies adopted by India to ensure sustainable development.	**1** **1** **4**

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Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

ENGLISH CORE -Code No. 301
MARKING SCHEME
CLASS-XII-(2026-27)

General Instructions: -

1. The Marking Scheme carries only suggested value points for the answers. These are in the nature of Guidelines only and do not constitute the complete answer. The students can have their own expression and if the expression is correct, then due marks should be awarded accordingly.
2. If a student has attempted an extra question, answer of the question deserving more marks should be retained and the other answer scored out with a note 'Extra Question'.
3. If more than one option is mentioned in the answer of multiple-choice questions, then no marks to be awarded.

	SECTION A: READING SKILLS	**22**
Q1. Answer the following questions, based on the given passage. (Factual Passage)		**12**
I	Observation rates can exceed 100 meteors per hour. [This numerical evidence directly indicates unusually high activity compared to other meteor showers.]	1
II	the Geminids originate from them and not from a comet which is the common source of meteor showers.	1
III	Friction causes the incoming dust and rock fragments to heat up as they pass through Earth's atmosphere, making them glow and produce bright streaks of light that can be seen from the ground.	1
IV	B. It serves as a visual guide for observers to locate the shower. [The passage explains that the radiant helps identify the shower's apparent point of origin.]	1
V	They can be observed with the unaided eye. Additional value points. They produce brighter and longer-lasting streaks of light. They occur during a predictable annual window in mid-December. They have a high meteor count, sometimes exceeding 100 meteors per hour. They are visible across different regions of the sky, not confined to one narrow area. No specialised equipment like telescopes or binoculars is required. [Accept any one reason that shows ease of observation or accessibility, supported by the passage.].	1
VI	A. Their activity has shown a steady increase over time. [Long-term consistency and growth make the Geminids scientifically valuable for study.]	1
VII	Mentioning documentation since the mid-nineteenth century establishes a long observational history. This strengthens the credibility of claims about increasing activity and reliability, as they are supported by sustained scientific observation rather than recent data alone.	2

VIII	B. explanatory and informative, aimed at scientific understanding [The passage presents factual explanations about the Geminids—its origin, causes, observation conditions, and scientific significance—in a neutral and objective manner. It informs and explains rather than persuading, speculating, or expressing emotion.]	1
IX	The moderate speed allows the meteors to burn longer in the atmosphere, producing brighter and more sustained streaks of light. This enhances visibility and gives observers more time to notice and appreciate each meteor.	2
X	D. scientific explanation and practical observation of Geminids [The passage combines a scientific explanation of the origin and nature of the Geminids with practical guidance on when, where, and how to observe the meteor shower, making option D the most comprehensive representation of the main idea.]	1
Q2. Answer the following questions, based on the given passage. (Case-based Passage)		10
I	B. To understand changes in payment behaviour among different user groups [The passage explicitly states that the charts provide an 'insightful glimpse into how everyday financial habits are changing across the country' and tell a 'human story' of a country shifting from cash to digital payments.]	1
II	The percentage growth in the total value of UPI transactions is greater than the percentage growth in the number of transactions. Justification: From October 2021 to October 2024, transaction volume increased from 4.21 billion to 16.58 billion (nearly four times), while transaction value rose from ₹7.71 lakh crore to ₹23.49 lakh crore (more than three times). This indicates faster growth in the value handled, reflecting increased trust and use of UPI for higher-value payments.	Identification – ½ Justification – ½
III	A. Both the number of transactions and the total value of transactions increase steadily over the four years. [a consistent year-on-year rise in both the volume and the value of UPI transactions from 2021 to 2024, indicating sustained growth rather than fluctuation or decline.]	1
IV	B. Widespread adoption across formal and informal settings [The reference to shops, homes, workplaces, and small roadside vendors shows that UPI is used across both organised and unorganised sectors, indicating broad, inclusive adoption rather than limited or restricted usage.]	1
V	The expansion of UPI into formal financial systems significantly improves financial management for small business owners by enabling digital transaction records, easier tracking of income, and reduced reliance on cash. However, the extent of benefit may depend on factors such as digital literacy and access to technology. Judgement on extent of impact (significantly/partially/to a large extent) - 1 Logical justification with reference to benefits or limitations - 1	1+1 (2)

VI	C. The policy framework governing digital payment systems [The passage discusses transaction growth, changing user attitudes, and the impact on small businesses, but it does not mention government policies, regulations, or the policy framework related to digital payments.]	1
VII	inclusive [The passage states that UPI is used not only in shops and workplaces but also by small roadside vendors. This shows that digital payments have reached both formal and informal sectors, indicating that the system includes a wide range of users rather than being limited or marginal.]	1
VIII	• Higher transaction value reflects user confidence • Greater reliability due to massive transaction volumes • Increased volumes indicate system stability and acceptance, making UPI dependable for daily use. • Wider acceptance across everyday settings • Reduced dependence on physical cash [Any two points]	(1+1) 2
SECTION B-CREATIVE WRITING SKILLS (18 marks)		
Q 3.	• Format - 1 [Box, name of issuing authority- organisation/ agency (top centre), NOTICE (centre), date of issue (aligned left) Authorisation name, designation & signature (bottom left)] NOTE-full credit if all aspects included. Partial credit (½ mark) if one-two aspects are missing. No credit if more than two aspects are missing. • Content - 2 • Accuracy of Spelling and Grammar -1	4
Q 4	• Format - 1 • Content - 2 • Accuracy of spelling and grammar - 1 A- (Letter type formal / third person) B- (Letter type formal, first person)	4
Q 5.	A. Letter to the Editor • Format: 1 (Note- Use ‘Yours truly’ as complimentary closure) • Organisation of Ideas: 1 • Content: 2 (As per cues + ideas) • Accuracy of Spelling and Grammar :1 B. Job Application • Format -1 (Note- Use ‘Yours sincerely’ as complimentary closure)	5

- Organisation of Ideas - 1
- Content - 2
- Accuracy of Spelling and Grammar - 1

➢ Covering Letter
→ Reference to the advertisement
→ Conveying suitability for the position (as advertised)
→ Submission of application

- Bio data as separate enclosure

→ Personal Details
→ Educational Qualifications (include advertised requirements)
→ Work experience (if relevant)
→ References
→ Any other relevant information

Q 6.

- Format – 1 mark
- Content -2 marks
- Organisation of ideas -1 mark
- Accuracy of Spelling and Grammar -1 mark

A. Article:

Title
-By line

Paragraph 1 - Introduction
- **Relevant topic sentence with supporting points**

Paragraph(s) 2 (& 3) - Body – Content
- **Various aspects of the topic- pros & cons / cause and effect**
- **Supporting points/strong evidences**

Paragraph 4 – Conclusion
- **Writer's opinion, comments, recommendations/solutions/suggestions**
- **hope/warning/call for action**

B. Report:

HEADLINES	Short and catchy phrase
BY-LINE	Name and designation of the reporter
PLACE & DATE	Mention the place of event and the date of issue of the newspaper
PARA 1	What – happened; Why – it happened Who – were involved When – day, date and time Where – it happened

			[convey the essential facts concisely]	
		PARA 2	How – it happened [convey the essential facts concisely] [Can be written in two paragraphs also]	
		PARA 3	steps taken/will be taken	

	SECTION C-LITERATURE (40 marks)	
Q 7.	**Read the following extracts and solve ANY ONE of the given two, (A) or (B)**	6
A.		
I	inner fulfilment	1
II	A thing of beauty remains a lasting source of joy because its loveliness never fades and continues to offer peace, comfort, and emotional nourishment to the human mind over time.	1
III	C. protective inner refuge offering calm [The metaphor suggests a safe, peaceful mental space created by beauty, providing emotional shelter rather than a physical structure.]	1
IV	B. attainment of emotional and mental peace [These expressions evoke calmness, relaxation, and psychological comfort, not material pleasure or physical exertion.]	1
V	The metaphor presents beauty as a comforting inner refuge that offers peace and rest to the human mind. It reinforces the idea that beauty soothes mental distress and provides lasting emotional support.	1
VI	The poet contrasts beauty, which endures and nurtures the human spirit, with nothingness, which suggests emptiness and absence. While beauty offers continuity and comfort, nothingness represents loss and negation.	1
B.		
I	economic fragility [The repetition of 'little' emphasises poverty, marginal existence, and limited resources rather than aesthetic simplicity or independence.]	1
II	The phrase 'traffic sped' highlights the contrast between the fast-moving urban world and **the slow, struggling rural life of the roadside sellers.**	1
III	The poet clarifies this to show that the villagers are not seeking charity but fair economic participation. They want dignity through earning, not dependence on handouts.	1
IV	D. continuous circulation of wealth	1
V	The phrase creates a tone of quiet desperation and helpless appeal. It evokes sympathy by highlighting the villagers' powerless condition and their ignored plea for economic justice.	1
VI	B. Rural–urban economic imbalance	1

	[The extract exposes the unequal relationship between prosperous cities and impoverished rural communities, where rural labour sustains urban wealth without fair returns.]	
Q 8.	**Read the following extracts and solve ANY ONE of the given two, (A) or (B)**	4
A.		
I	B. Anyone is free to enter or leave without restriction. [Mr Lamb uses the open gate as a symbol of freedom, choice, and acceptance. He does not impose himself on Derry and allows him complete autonomy.	1
II	Mr Lamb's calm, reflective, and accepting manner shows warmth and openness rather than oddity. His thoughtful observations and lack of judgement gradually reveal depth and sensitivity, challenging Derry's assumption that peculiarity means strangeness or threat.	1
III	A. perceive ordinary sounds with sensitivity and imagination [By interpreting buzzing as singing, Mr Lamb shows a positive, imaginative outlook that finds beauty and meaning in everyday experiences.]	1
IV	Derry feels a sense of comfort and acceptance in Mr Lamb's presence. For the first time, he experiences emotional ease and belonging, indicating a shift from fear and isolation to tentative trust.	1
B.		
I	D. They are born into a socially marginalised sector. Annan explicitly states that being 'born into this community' leads to the denial of dignity, showing that discrimination is based on birth, not individual merit.	1
II	C. transform social status and restore lost dignity. [Annan views education as a tool to overcome social indignities and gain respect, not merely material success.]	1
III	Intense determination / complete commitment to education / deep resolve to overcome social discrimination.	1
IV	It portrays Annan as a visionary and compassionate guide who believes in education as a means of empowerment and social equality.	1
Q 9.	**Read the following extracts and solve ANY ONE of the given two, (A) or (B)**	6
A.		
I	C. 4 and 5	1
II	Complete the following. (any one) • practical • indifferent • routine-bound • unceremonious • matter-of-fact	1
III	to suggest that genuine associations with famous people are distant and indirect, contrasting with Sophie's improbable claim.	1

IV	It reveals Sophie's nervousness and discomfort, showing her anxiety about her father's reaction.	1
V	Geoff acts as a mediator by supporting Sophie's claim, attempting to validate her statement in front of their father.	1
VI	A. Tension between imagination and realism [The interaction contrasts Sophie's imaginative claim of meeting Danny Casey with her father's sceptical and dismissive reaction. Geoff's hesitant support further highlights the divide between youthful fantasy and practical realism. The scene foregrounds the conflict between aspiration-driven imagination and grounded, everyday reality.]	1
B.		
I	A. 1, 2 and 4	1
II	The phrase 'fiery misery' suggests that the intense lighting made the experience physically uncomfortable and almost unbearable for actors undergoing make-up.	1
III	The ironic tone suggests that studio life, while glamorous in appearance, involved discomfort and impractical working conditions behind the scenes.	1
IV	C. To emphasise diversity within shared workspace	1
V	To show that genuine national integration was practised informally in the studio much before it was officially promoted by state-run media.	1
VI	The irony lies in the fact that a space meant to enhance appearance and glamour actually caused discomfort and misery due to harsh working conditions.	1
Q 10.	**Answer any five of the following six questions in 40 50 words each.**	**5x2= 10**
I	Umberto Eco made his academic writing accessible by blending scholarly ideas with clarity, humour, and narrative elements. He avoided obscure jargon, used examples familiar to readers, and treated writing as a form of intellectual communication rather than mere technical exposition.	2
II	The bangle makers of Firozabad remain trapped by poverty, caste stigma, and exploitative systems. Social conditioning, lack of education, and fear of breaking inherited occupations prevent them from imagining alternative futures, making suffering seem inevitable rather than changeable.	2
III	William Douglas' experience shows that fear is intensified by anticipation rather than the actual event. His terror arose from imagined consequences, not drowning itself. Systematic training helped him confront this anticipation, proving that fear can be controlled through rational practice.	2
IV	The Christmas episode transforms the peddler's cynical view of relationships as traps. Edla's kindness and trust awaken his conscience, making him realise that compassion can inspire moral responsibility and change, even in someone hardened by suspicion and loneliness.	2

V	Kamala Das' quiet observations of her mother's ageing face, looking out of the window, and the repeated reassurance reflect suppressed fear of loss, showing how unspoken emotions can be more powerful than explicit expressions of grief.	2
VI	Aunt Jennifer's tigers symbolise her suppressed desire for freedom, strength, and fearlessness. Unlike her constrained life, the tigers move confidently and dominantly, reflecting her inner longing to escape patriarchal oppression and assert her identity beyond marital limitations.	2
Q 11.	**Answer any two of the following three questions in 40–50 words each.**	**2x2= 4**
I	Charley's fascination with the third level reflects his desire to escape modern stress into a simpler, secure past. The third level symbolises psychological refuge, where nostalgia replaces anxiety, showing how individuals often romanticise the past to cope with present uncertainties.	2
II	The Tiger King's actions ironically fulfil the prophecy he tries to defeat. His obsessive attempts to control fate lead to his death, proving that arrogance and blind faith in power cannot alter destiny, and that human control over fate is ultimately illusory.	2
III	Antarctica is portrayed as a warning about environmental destruction rather than a tourist destination. The continent highlights the fragile balance of nature and the consequences of human interference, urging reflection on ecological responsibility before irreversible damage occurs.	2
Q 12.	**Answer any one of the following two questions, in about 120-150 words.**	**1x5 = 5**
A.	*Keeping Quiet* by Pablo Neruda and *Going Places* by A. R. Barton present two contrasting ways in which individuals respond to inner conflict—through silence and through imagination. In *Keeping Quiet*, Neruda advocates purposeful silence as a means of self-reflection. By pausing our restless activity and withdrawing from constant action, individuals are encouraged to confront their inner conflicts honestly. This moment of stillness fosters self-awareness, empathy, and emotional healing, suggesting that silence can lead to personal and collective growth. In contrast, *Going Places* portrays imagination as an escape from reality. Sophie's fantasies reflect her dissatisfaction with her present life, but her imagined future lacks practical grounding. Instead of resolving her inner conflict, imagination deepens her frustration and isolation, preventing meaningful growth. Together, the poems reveal that silence, when used consciously, promotes maturity and understanding, whereas unchecked imagination, divorced from reality, may hinder genuine human growth.	5
B.	Indigo and Poets and Pancakes present authority operating in very different contexts—colonial administration and cultural institutions—showing how power can be questioned through moral action and irony.	5

	In Indigo, authority is exercised by the British planters who compel the Champaran peasants to grow indigo on part of their land and surrender the produce at unfair prices. This exploitation is challenged when Gandhi refuses to obey the official order to leave Champaran, choosing instead to face arrest. His calm defiance, the spontaneous gathering of peasants in support, and the eventual official inquiry expose the injustice of colonial authority and lead to meaningful reform for the peasants. In Poets and Pancakes, authority within Gemini Studios operates through hierarchy, status, and insecurity rather than force. Figures like the Legal Adviser, whose influence far exceeds his actual contribution, reflect hollow authority sustained by fear and pretence. The author's ironic tone exposes these power structures by subtly mocking their self-importance. Together, the texts reveal that authority can be challenged either through ethical resistance or by exposing its emptiness, depending on the context.	
Q 13.	**Answer any one of the following two questions, in about 120-150 words.**	**1x5 = 5**
A.	The meeting between Derry and Mr Lamb becomes a crucial turning point in Derry's life as it challenges the fear and self-pity that dominate his self-image. Derry views himself as ugly and unwanted because of his burnt face, believing that people see only his physical deformity. This fear has isolated him emotionally and socially. Mr Lamb, however, offers a radically different outlook. Despite having an artificial leg, he refuses to see himself as disabled or incomplete. Through his open gate, beehive, and garden, he symbolises acceptance and freedom. His statement that 'there are plenty of things to stare at' urges Derry to focus on life's possibilities rather than limitations. By treating Derry with respect and warmth, Mr Lamb helps him realise that self-worth comes from attitude, not appearance. This interaction empowers Derry to move beyond fear and begin redefining himself with confidence and hope.	**5**
B.	Dr Sadao's decision to shelter and treat an enemy soldier places him at the centre of a profound moral dilemma, where professional ethics conflict with national loyalty. As a Japanese citizen during wartime, Sadao is expected to report the American prisoner, fully aware that harbouring him could lead to severe punishment. His fear of social disgrace and the possibility of execution underline the gravity of his choice. However, Sadao's actions reflect moral courage rather than betrayal. Guided by his identity as a doctor, he prioritises the universal value of human life over political allegiance. His statement that a doctor's duty is to save lives regardless of nationality reinforces this ethical stance. Though conflicted, he shelters the soldier, performs surgery, and later helps him escape. Sadao's decision demonstrates that true courage lies in upholding humanitarian principles even when they oppose dominant national expectations.	**5**

ENGLISH CORE-Code No. 301
SAMPLE QUESTION PAPER
CLASS-XII-(2026-27)

Time allowed: 3 Hrs **Maximum Marks: 80**

General Instructions

Read the following instructions carefully.

i. This question paper has 13 questions. All questions are compulsory.
ii. This question paper contains three sections:
- Section A: Reading Skills
- Section B: Creative Writing Skills
- Section C: Literature

iii. Attempt all questions based on specific instructions for each part. Write the correct question number and part thereof in your answer sheet.
iv. Separate instructions are given with each question/part, wherever necessary.
v. Adhere to the prescribed word limit while answering the questions.

Q No	SECTION A READING SKILLS	Marks 22

1. Read the following passage. **12**

1. Every December, the Geminids meteor shower occurs as the Earth passes through a stream of cosmic debris associated with a near-Earth asteroid. It is classified as one of the most active annual meteor showers based on recorded meteor counts and the regularity of its appearance. The Geminids are expected to reach peak activity on the night of 13–14 December, during which observers across India may record a high frequency of visible meteors. Under favourable atmospheric conditions, observation rates can exceed 100 meteors per hour, making the Geminids one of the most productive meteor showers observable from Earth.

2. Meteor showers occur when fragments of dust and rock enter the Earth's atmosphere at extremely high speeds and disintegrate due to friction, producing brief streaks of light. The Geminids are distinctive because they originate from a rocky asteroid known as 3200 Phaethon, rather than from a comet, which is the usual source of meteor showers. When Phaethon approaches the Sun during its orbit, it releases material that spreads along its orbital path. Each year in mid-December, the Earth intersects this debris stream, leading to increased meteor activity.

3. The meteors appear to radiate from the constellation Gemini, located in the northern sky. This apparent point of origin, known as the radiant, is used to identify the shower, although the meteors themselves may be seen across different regions of the sky. The most suitable time for observation is from midnight to the early morning hours, when the radiant rises higher above the horizon, improving the chances of sightings.

4. Observation of the Geminids does not require telescopes or binoculars, as such equipment limits the field of view. The unaided eye is considered the most effective

method for observing meteor showers. Observers are advised to allow adequate time for their eyes to adjust to darkness. Viewing conditions are influenced by cloud cover, atmospheric clarity, moonlight, and light pollution. Locations away from urban lighting generally provide better visibility.

5. Historical records indicate that the Geminids were first documented in the mid-nineteenth century. Since then, their activity has increased steadily, making them one of the most reliable and frequently studied meteor showers. The meteors travel at a relatively moderate speed compared to those of other showers, which often results in brighter and longer-lasting streaks.

6. For students, educators, and amateur astronomers, the Geminids offer a valuable opportunity to observe a recurring astronomical phenomenon and understand Earth's interaction with near-Earth objects. The event supports scientific learning by demonstrating how celestial debris produces visible effects in the Earth's atmosphere.

Source: https://www.indiatoday.in/science/story/geminids-meteor-shower-in-mid-december-offers-over-100-meteors-per-hour-for-indian-observers-2835534-2025-12-13 [417 words]

Answer the following questions, based on the given passage.

I Which evidence from paragraph 1 tells us that the Geminids are exceptionally active? 1

II Complete the following with a suitable reason. (paragraph 2) 1

The writer refers to 3200 Phaethon as a 'rocky asteroid' rather than a 'comet' in order to tell the reader that _____.

III Based on the passage, how does friction help in making the Geminids visible to observers on Earth? (paragraph 2) 1

IV Which of the following statements best captures the functional role of the 'radiant' as described in the passage? (paragraph 3) 1

A. It is the physical location where cosmic debris is created.
B. It serves as visual guide for observers to locate the shower.
C. It determines the speed fragments enter the atmosphere.
D. It represents the exact area where all meteors disappear

V How can we say that the Geminids are more 'observer-friendly' than other showers? (Any one reason) (Paragraph 5), 1

VI Which of the following best explains why the Geminids are frequently studied by scientists? 1

A. Their activity has shown a steady increase over time.
B. Their meteors travel at extremely high speeds.
C. Their observation requires specialised equipment.
D. Their radiant shifts position across the sky.

VII How does the mention of the 'mid-nineteenth century' documentation contribute to the authority of the claims made about the shower? (Answer in about 40 words) 2

VIII The writer's tone throughout the passage can best be described as _____. 1

A. persuasive and promotional, encouraging mass participation
B. explanatory and informative, aimed at scientific understanding
C. speculative and argumentative, questioning existing theories
D. celebratory and emotional, highlighting wonder over facts

IX What does the moderate speed of the Geminids and the resulting 'longer-lasting streaks' suggest about the quality of the viewing experience? (Answer in about 40 words) 2

X Complete the following with the most suitable option. 1

The main idea of the passage is the _____.

A. technical process of how asteroids shed cosmic debris
B. impact of light pollution on modern scientific learning
C. historical evolution of astronomy since the nineteenth century
D. scientific explanation and practical observation of Geminids

2. Read the following passage carefully. **10**

1. A recent study on the growth of India's Unified Payments Interface (UPI) provides an insightful glimpse into how everyday financial habits are changing across the country. The first study tracks the volume of transactions over four Octobers.

2. In October 2021, UPI processed 4.21 billion payments—a number that already reflected a growing preference for digital transactions. By October 2022, this figure rose to 7.30 billion, suggesting that more people were discovering the convenience of transferring money with just a tap on their phones. The momentum continued into October 2023, when volumes touched 11.40 billion, and by October 2024, the platform reached an impressive 16.58 billion transactions.

3. The second study traces the value of these transactions, revealing a similar pattern of rising confidence. In October 2021, UPI transactions were worth ₹7.71 lakh crore. A year later, the value climbed to ₹12.11 lakh crore, indicating that users were comfortable using the platform for higher-value payments as well. This trust deepened in October 2023, with the value rising to ₹17.15 lakh crore, and peaked in October 2024, reaching ₹23.49 lakh crore.

4. Together, the two studies tell a human story—one of a country steadily shifting from cash to digital payments. The rising numbers suggest that UPI is no longer limited to tech-savvy users; it has reached shops, homes, workplaces, and even small roadside vendors. With QR codes becoming familiar sights and smartphones becoming more accessible, people now pay for groceries, services, transport, and bills through quick digital transfers.

5. The studies also hint at a broader change in mindset. As digital payments become routine, users appear more confident that these systems are secure, reliable, and easier to manage than handling cash. This transition has supported small businesses, reduced the need for physical currency, and encouraged more people to participate in formal financial systems.

There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27

6. Overall, the four-year data captures a simple yet powerful trend: UPI has grown from being a convenient payment option to becoming an essential part of daily financial life for millions of Indians.

Source: https://www.pib.gov.in/PressReleasePage.aspx?PRID=2079544&reg=3&lang=2 [333 words]

Answer the following questions based on the given passage.

I What was the purpose of tracking the four-year growth of India's Unified Payments Interface (UPI)? (paragraph 1) 1

A. To analyse the technical infrastructure supporting digital banking systems
B. To understand changes in payment behaviour among different user groups
C. To determine the number of vendors using smartphone-based payments
D. To compare patterns of digital transactions with traditional cash practices

II Analyse whether the percentage growth in the total value of UPI transactions is greater than, less than, or roughly the same as the percentage growth in the number of transactions. State your choice and briefly justify your answer with reference to paragraph 2. 1

III Which of the following statements best describes the overall pattern with reference to paragraph 3? 1

A. Both the number of transactions and the total value of transactions increase steadily over the four years.
B. The number of transactions increases, but the total value of transactions decreases year after year.
C. The total value of transactions increases, but the number of transactions stays almost unchanged.
D. Both the number of transactions and the total value of transactions decrease after an initial increase.

IV Paragraph 4 mentions that UPI is used in 'shops, homes, workplaces, and even small roadside vendors'. 1

What does this suggest about the nature of UPI adoption?

A. Dependence on organised commercial establishments
B. Widespread adoption across formal and informal settings
C. Usage limited to digitally advanced urban spaces
D. Usage restricted to specific consumer groups

V Evaluate the impact of UPI's expansion into formal financial systems on small business owners, with reference to the paragraph 5. (Answer in about 40 words) 2

VI Which of the following aspects is NOT directly discussed in the passage? 1

A. The growth pattern of UPI transactions over time
B. The changing public attitude towards digital payments
C. The policy framework governing digital payment systems
D. The effect of UPI adoption on small businesses

VII Fill in the blank with the correct option from those given in brackets. 1

UPI's usage by small roadside vendors primarily suggests that digital payment systems in India have become _____. (inclusive / exclusive / marginal)

VIII Rohan prefers to carry almost no cash and pays for groceries and transport using his phone. Using information from Paragraph 3 and the charts, explain giving two reasons why UPI is a more suitable option for him in 2024 than it might have been in 2021. (Answer in about 40 words). 2

SECTION B 18
CREATIVE WRITING SKILLS

All the names and addresses used in the questions are fictitious. Resemblance, if any, is purely coincidental.

3. Attempt any one of the two, (A) or (B), in about 50 words. 1x4 = 4

A. You are Rishitha Menon, a member of the Horizon Club of Bala Vidyalaya Senior Secondary School, Chennai. The school is organising a one-day workshop to help senior students improve their project work and presentation skills. Draft a notice inviting students to participate. Include necessary details and the registration process. Put your notice in a box.

OR

B. You are Vijesh Kumar, the Secretary of Shantiniketan Residents' Welfare Association, Chandigarh. The Association is organising a Marathon to create awareness on animal conservation, in collaboration with local animal welfare organisations. Write a notice inviting residents to participate. Include necessary details and registration process. Put your notice in a box.

4. Attempt any one of the two, (A) or (B), in about 50 words. 1x4 = 4

A. You are Ananya, the lead coordinator of the Media Club at St. Xavier's School, Odisha. Your club is organising a seminar titled Digital Storytelling & Ethics. Draft a formal invitation to Ishaan Grover, a popular local educational online expert and filmmaker, inviting him to be the keynote speaker and lead a hands-on editing session. Include essential details.

OR

B. You are Dr. Sameer, an environmental scientist living in Bengaluru. You have received an invitation from Greenwood International School, Mysuru, to judge the 'Waste-to-Wealth' project competition. Write a formal reply accepting the invitation, and confirming your arrival.

5. Attempt any one of the two, (A) or (B), in 120-150 words. 1x5 = 5

A. Instances of food wastage at weddings, parties, and large social gatherings have been steadily increasing in your city. As Kavya, a student volunteer residing at 45, Lake View Road, Jaipur, write a letter to the Editor of a local newspaper proposing a **'**Community Food Redistribution Initiative' to address this issue.
You may use the following cues to draft your letter:
- Extent of food wastage at social events
- Social and environmental consequences
- Collaboration with NGOs / food banks
- Mobilising volunteers for collection and distribution
- Promoting responsible consumption

OR

B. You are Ranjay Thakur, a resident of 12, Mall Road, Shimla. You recently saw the following advertisement in 'The Himalayan Times' newspaper, for the post of a Sustainable Tourism Coordinator at 'EcoTrails India', a start-up focusing on responsible travel. You have a deep interest in environmental conservation and have volunteered for local cleanliness drives. Write a letter of application for a job in 120–150 words along with a detailed bio-data.



WANTED

EcoTrails India

— A Responsible Travel Startup —

SUSTAINABLE TOURISM COORDINATOR

Requirements:

- Graduate/Postgraduate in Tourism, Environmental Studies or related field
- Passionate about conservation and sustainable travel
- Experience in volunteering or cleanliness drives preferred
- Good communication & organizational skills

Job Role:

- Plan and coordinate eco-friendly travel initiatives
- Work with local communities on responsible tourism
- Assist in awareness and sustainability campaigns

Location: Shimla (with field travel)

Apply with letter & bio-data within 7 days to:

The Hiring Manager
EcoTrails India
Email: careers@ecotrailsindia.org

6. Attempt any one of the two, (A) or (B), in 120-150 words. 1x5 = 5

A. As a teenager, you observe that an increasing number of your peers are affected by excessive social media use, particularly the habit of doom-scrolling*. Algorithm-driven content exposure is beginning to influence students' mental well-being, attention span, and academic focus. Write an article for your school magazine highlighting why Digital Wellness should be integrated into the school curriculum. You are Smitha Jinan, Class 12 student reporter of SVA Public School, Thrissur.

You may organise your ideas around the following cues.

- Prevalence of doom-scrolling among adolescents
- Impact of algorithm-driven content on teenage minds
- Effects on emotional health, concentration, and learning
- Role of schools in promoting responsible digital habits
- Encouraging mindful, purposeful use of technology

**doomscrolling: the action of constantly scrolling through, especially on a phone*

OR

B. You are Prem Kumar, Secretary of the Health Club at Sarvodaya Vidyalaya, New Delhi. Your school recently participated in the launch of the 'Tobacco Free Youth Campaign'. Write a report in 120–150 words for your school magazine, detailing the event and the various activities planned under this national campaign.

- Organisation, launch date, and ties to national tobacco-free goals
- Rally route, slogans, pledges, and awareness activities
- Student participation in marches and interactions
- Outcomes, health pledges, and future campaigns

SECTION C 40
LITERATURE

7. Read the following extracts and solve ANY ONE of the given two, (A) or (B). 1x6 = 6

A. *A thing of beauty is a joy for ever:*
Its loveliness increases; it will never
Pass into nothingness; but still will keep
A bower quiet for us, and a sleep
Full of sweet dreams, and health, and quiet breathing. (A Thing of Beauty)

I Complete the following appropriately by choosing the correct option from those given in brackets. 1

The phrase 'a joy for ever' suggests that beauty continues to offer _____ beyond the limits of time. (inner fulfilment / physical permanence / social approval)

II Complete the following appropriately: 1
A thing of beauty remains a lasting source of joy because _____.

III The image of '*a bower quiet for us'* is best interpreted as beauty functioning as a _____. 1

A. natural shelter formed by the physical world
B. deliberate escape from social obligations
C. protective inner refuge offering calm
D. symbolic reminder of human weakness

IV Which experience is most clearly conveyed through the expressions '*sweet dreams*' and '*quiet breathing*'? 1

A. enjoyment of material comfort and luxury
B. attainment of emotional and mental peace
C. development of physical strength and endurance
D. appreciation of artistic and aesthetic pleasure

V How does the metaphor '*a bower quiet for us'* contribute to the poet's idea of beauty in the extract? 1

VI What contrast does the poet imply between '*beauty'* and '*nothingness"*? 1

OR

B. *The little old house was out with a little new shed*
In front at the edge of the road where the traffic sped,
A roadside stand that too pathetically pled,
It would not be fair to say for a dole of bread,
But for some of the money, the cash, whose flow supports
The flower of cities from sinking and withering faint. *(A Roadside Stand)*

I Complete the following appropriately by choosing the correct option from those given in brackets. 1

The repeated use of the word 'little' suggests the _____ of the roadside stand and the house (economic fragility / decorative simplicity / rural independence).

II Complete the following appropriately: 1

The phrase 'traffic sped' highlights the contrast between the fast-moving urban world and _____.

III Why does the poet clarify that the stand is not asking for 'a dole of bread'? 1

IV The phrase 'whose flow supports / The flower of cities' suggests that urban prosperity depends on _____. 1

A. natural agricultural abundance
B. independent urban development
C. aesthetic appeal of city life
D. continuous circulation of wealth

V How does the poet's choice of diction in the phrase 'pathetically pled' contribute to the tone of the extract? 1

VI Which idea is most strongly conveyed through the extract? 1

A. Rural dependence on city charity
B. Rural–urban economic imbalance
C. Traffic as modern progress
D. Urban indifference to nature

8. Read the following extracts and solve ANY ONE of the given two, (A) or (B). 1x4 = 4

A. *Derry: You're… peculiar. You say peculiar things. You ask questions I don't understand.*
Mr Lamb: I like to talk. Have company. You don't have to answer questions. You don't have to stop here at all. The gate's open.
Derry: Yes, but…
Mr Lamb: I've a hive of bees behind those trees over there. Some hear bees and they say, bees buzz. But when you listen to bees for a long while, they humm… and hum means 'sing'. I hear them singing, my bees.
Derry: But… I like it here. I came in because I liked it… when I looked over the wall.
(*On the Face of It*)

I What does Mr Lamb mean when he says, "The gate's open"? 1

A. Visitors must ask permission before entering.
B. Anyone is free to enter or leave without restriction.

C. He does not want visitors to stay long.
D. The gate is broken and cannot be closed.

II How does Mr Lamb's way of speaking challenge Derry's initial perception of him as 'peculiar'? 1

III Mr Lamb's description of bees as 'singing' rather than 'buzzing' reveals his tendency to _____. 1

A. perceive ordinary sounds with sensitivity
B. interpret familiar experiences in a reflective way
C. describe natural sounds with poetic emphasis
D. respond to nature with thoughtful attentiveness

IV What can be inferred about Derry's emotional state from his statement, '*I like it here"*? 1

OR

B. *And he added, "Because we are born into this community, we are never given any honour or dignity or respect; we are stripped of all that. But if we study and make progress, we can throw away these indignities. So study with care, learn all you can. If you are always ahead in your lessons, people will come to you of their own accord and attach themselves to you. Work hard and learn." The words that Annan spoke to me that day made a very deep impression on me. And I studied hard, with all my breath and being, in a frenzy almost.*

(Memories of Childhood II)

I According to Annan, what is the main reason the community is denied honour and respect? 1

A. They lack access to formal education opportunities.
B. They refuse to follow dominant social customs.
C. They fail to assert themselves in public spaces.
D. They are born into a socially marginalised sector.

II Annan's advice to 'study with care' reflects his belief that education can _____. 1

A. ensure material comfort and financial stability.
B replace traditional knowledge systems completely.
C. transform social status and restore lost dignity.
D. help individuals escape personal responsibility.

III What can be inferred about the narrator from the phrase '*with all my breath and being"*? 1

IV List any one way how Annan's advice, "*Work hard and learn*," contributes to his characterisation in this extract. 1

9. Read the following extracts and solve ANY ONE of the given two, (A) or (B). 1x6 = 6

A. *Their father had washed when he came in and his face and arms were shiny and pink and he smelled of soap. He switched on the television, tossed one of little Derek's shoes from his chair onto the sofa, and sat down with a grunt.*

"Sophie meet Danny Casey," Geoff said. Sophie wriggled where she was sitting at the table. Her father turned his head on his thick neck to look at her. His expression was one of disdain.
"It's true," Geoff said.
"I once knew a man who had known Tom Finney," his father said reverently to the television. "But that was a long time ago."
"You told us," Geoff said.

(*Going Places*)

I Which description of Sophie's father in the extract indicates that he does not take her claim seriously? 1

1. He smells of soap.
2. He sits down with a grunt.
3. He turns his head to look at Sophie.
4. He continues to watch television.
5. His expression is one of disdain.

Select the most suitable option.

A. 1 and 2
B. 2 and 3
C. 4 and 5
D. 3 and 5

II Complete the following appropriately. 1

The father's casual actions at the beginning of the extract suggest a _____ attitude towards his surroundings.

III Why does Sophie's father refer to knowing 'a man who had known Tom Finney'? 1

IV What does Sophie's physical reaction (wriggled) reveal about her emotional state at that moment? 1

V The line "It's true," spoken by Geoff, highlights his role in the interaction between Sophie and their father. Explain. 1

VI Which central conflict is most likely highlighted through the interaction among Sophie, Geoff, and their father? 1

A. Tension between imagination and realism
B. Emotional distance within working-class families
C. Generational disagreement over attitudes and beliefs
D. Contrast between admiration and sceptical realism

OR

B. The make-up room had the look of a hair-cutting salon with lights at all angles around half a dozen large mirrors. They were all incandescent lights, so you can imagine the fiery misery of those subjected to make-up. The make-up department was first headed by a Bengali who became too big for a studio and left. He was succeeded by a Maharashtrian who was assisted by a Dharwar Kannadiga, an Andhra, a Madras Indian Christian, an Anglo-Burmese and the usual local Tamils. All this shows that

there was a great deal of national integration long before A.I.R. and Doordarshan began broadcasting programmes on national integration. (*Poets and Pancakes*)

I Which of the following details about the make-up room are explicitly mentioned in the extract? 1

1. The room was fitted with many large mirrors and bright lights.
2. The lighting caused discomfort to those subjected to make-up.
3. The make-up work required technical expertise in lighting.
4. The department included people from different regions of India.
5. The writer expresses personal emotional involvement with the room.

Select the most suitable option.

A. 1, 2 and 4
B. 2, 3 and 5
C. 1, 3 and 4
D. 3, 4 and 5

II Complete the following sentence appropriately. 1
The phrase 'fiery misery' suggests that the intense lighting _____.

III What can be inferred about studio life from the writer's ironic tone in the extract? 1

IV How does the detailed listing of people from different regions function in the extract? 1

A. To highlight efficiency within the studio system
B. To mock rigid systems of official classification
C. To emphasise diversity within shared workspace
D. To criticise imbalance among regional groups

V What is the most likely reason the author compares studio integration with A.I.R. and Doordarshan? 1

VI Identify the irony in the professional setup of the Gemini Studios make-up room as described in the extract. 1

10. Answer any five of the following six questions in 40 50 words each. 5x2= 10

I According to the interview, how did Umberto Eco make his academic writing accessible to readers? *(The Interview II)*

II Explain why the bangle makers of Firozabad are unable to imagine an alternative future despite their hardships. *(Lost Spring)*

III What does William Douglas's experience in *Deep Water* suggest about the nature of fear and anticipation?

IV How does the Christmas episode influence the peddler's perception of human relationships? *(The Rattrap)*

V Kamala Das uses imagery and restraint to convey unspoken anxiety rather than overt grief. Comment. *(My Mother at Sixty-six)*

VI What does Aunt Jennifer's portrayal of the tigers suggest about her suppressed desires? *(Aunt Jennifer's Tigers)*

11. Answer any two of the following three questions in 40–50 words each. 2x2 = 4

I Based on the events of the story, elaborate on Charley's fascination with the third level and the way he relates to the past? *(The Third Level)*

II Examine the outcome of the Tiger King's actions in the light of the prophecy and comment on his belief about controlling fate. *(The Tiger King)*

III Describe the idea that emerges from the author's portrayal of Antarctica as a warning rather than a destination. *(Journey to the End of the Earth)*

12. Answer any one of the following two questions, in about 120-150 words. 1x5 = 5

A. How do *Keeping Quiet* by Pablo Neruda and *Going Places* by A. R. Barton present different responses to inner conflict, and what do these responses reveal about the impact of silence and imagination on human growth?

B. *Indigo and Poets* and *Pancakes* present power operating in very different contexts. Gandhi's actions in Champaran and the ironic portrayal of Gemini Studios bring out ways in which authority is questioned in these texts. Discuss.

13. Answer any one of the following two questions, in about 120-150 words. 1x5 = 5

A. The meeting between Derry and Mr Lamb marks a turning point in Derry's life. Discuss how Mr Lamb's outlook challenges Derry's fear-driven self-image and shapes his understanding of self-worth beyond physical limitations.

B. Dr Sadao's decision to shelter an enemy soldier places him in a moral dilemma. Assess whether this decision can be seen as an act of moral courage in the face of competing national loyalties in *The Enemy*.

MARKING SCHEME
ENGLISH ELECTIVE-(Code-001)
CLASS XII (2026-27)

General Instructions:

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SECTION A- READING COMPREHENSION		
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	SECTION B **APPLIED GRAMMAR & CREATIVE RT**	
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	tte t t three the r e t r d e h ▪ Content – 2 marks ▪ Organisation – 1 mark (fluency, coherence, logical flow) ▪ Expression – 2 marks (vocabulary, originality of ideas, grammatical accuracy)	
	▪ Unlike the "blue dot" on a GPS, paper maps require spatial awareness. Describe the initial "withdrawal symptoms"—the phantom itch to reach for a phone when a	

	turn is missed. ▪ Following a local's recommendation (the "scenic route") often leads to "hidden gems" (cafés, viewpoints) not indexed by popular travel algorithms. ▪ Relying on people allows you to pick up on local dialects, gestures, and hospitality—elements that are absent in a voice-guided AI. ▪ Without a screen as an intermediary, the brain becomes more attuned to sights, smells, and sounds. You "see" the city rather than just "following" a path. ▪ Digital fasting reveals how much of our identity is tied to being "reachable." The trip becomes an internal journey of self-reliance. [illegible]	
[illegible]	▪ Youth today are often driven by a "pre-scripted" definition of success—high grades, prestigious degrees, and conventional careers. ▪ Creating a psychological burden where self-worth is tied exclusively to external approval. ▪ Chronic pressure to conform leads to "performance anxiety," burnout, and a sense of alienation. ▪ When personal desire is suppressed for too long, the result is often a deep-seated resentment toward the very society one sought to please. [illegible]	
[illegible]	▪ AI is no longer a sub-branch of Computer Science but a "horizontal" technology. AI literacy is the foundational tool required to navigate 21st-century data structures in any field. ▪ Science: AI accelerates data analysis and predictive modeling (e.g., climate change or genomics). ▪ Commerce: It redefines market logistics, algorithmic trading, and consumer behavior analysis. ▪ Arts: It challenges the definitions of "creativity" and "authorship" through generative art and digital humanities. ▪ Students must understand algorithmic bias, data privacy, and the "black box" problem to become responsible citizens in an automated society. ▪ This isn't about teaching every student to code, but about teaching them to collaborate with machines, ensuring they complement AI rather than being replaced by it. [illegible]	
[illegible]	▪ When women succeed on a global stage, it forces a conservative society to re-evaluate the "physical and mental capabilities" of women, shifting the cultural needle toward equity. ▪ A World Cup win provides tangible proof to young girls that sports is a viable career path, not just a hobby. This representation is essential in dismantling the psychological barriers that prevent girls in traditional societies from pursuing their ambitions. ▪ A Women's World Cup win creates a new iconography where strength, strategy, and national pride are embodied by women, thereby diversifying the nation's collective identity. ▪ While a win brings temporary visibility, it does not automatically fix institutional disparities such as the gender pay gap, lack of infrastructure at the school level, or the scarcity of female coaches and administrators. ▪ Sporting glory is a necessary but insufficient condition for bridging the gender gap. [illegible]	
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	▪ She feels bound by her promise to her dying mother to keep the home together and care for her family. ▪ Eveline is overwhelmed by anxiety about leaving familiar surroundings, even though her life in Dublin is unhappy. ▪ She is incapable of decisive action at the critical moment. T R TH R R T T	
	OR	
	▪ Selling dreams is a means of economic survival, reflecting human ingenuity in uncertain circumstances. ▪ Her dream interpretations show how narratives can shape reality and influence people's lives. ▪ Her accurate interpretations suggest that destiny is inescapable. T R TH R R T T	
	er e the t t t e t h e h	
	▪ The speaker contrasts his own aging and weariness with the swans' unchanged vitality. ▪ He emphasizes that the swans remain beautiful and energetic, while he feels loss and decline. ▪ The swans symbolize permanence and continuity, unlike the speaker's changing life. ▪ This contrast highlights the theme of time passing and human transience. T T R TH R R T T	
	OR	
	▪ Sen refers to India's long history of reasoned debate and dialogue in public life.	

	▪ It includes discussions in religion, philosophy, politics, and society. ▪ This tradition values pluralism and tolerance of differing views. ▪ A major positive consequence is the strengthening of democracy and critical thinking in Indian society. (ANY TWO RELEVANT POINTS INCLUDING LAST POINT OR ANY OTHER RELEVANT POINT/S)	
Q.No.	Answer any one of the following questions in about 150 words each	5 Marks
9	▪ Donne uses shadows to represent concealment and misunderstanding in the early stages of love. ▪ At noon, when shadows disappear, love reaches a phase of complete honesty and clarity. ▪ As shadows lengthen again, they signify decline, doubt, and emotional vulnerability in mature love. ▪ The shifting shadows reflect love's changing nature over time, not its permanence. ▪ Donne suggests love is most fragile when self-interest and fear replace mutual openness. (ANY THREE POINTS OR ANY OTHER RELEVANT POINT/S)	
	OR	
10	▪ The stream-of-consciousness style allows Woolf to move freely between thought, memory, and perception. ▪ Reflections on war emerge indirectly, showing its psychological impact rather than physical events. ▪ Gender norms are questioned through the narrator's resistance to male-dominated authority and logic. ▪ The fluid narration challenges rigid, conventional ways of thinking and categorizing reality. ▪ This technique emphasizes subjective truth, suggesting reality is shaped by individual consciousness. (ANY THREE POINTS OR ANY OTHER RELEVANT POINT/S)	
Q.No.	Answer any one of the following questions in about 150 words	5 Marks
11	▪ The Master seeks to assert moral and spiritual control over the Tiger through self-sacrifice. ▪ The act symbolizes his belief in non-violence and inner transformation rather than physical domination. ▪ It marks a turning point where teacher and beast confront fear and instinct, leading to the Tiger's submission. (ANY THREE POINTS OR ANY OTHER RELEVANT POINT/S)	
	OR	
12	▪ Margayya desires social respectability and recognition in Malgudi. ▪ His humiliation by authority fuels a need to prove his worth and power. ▪ Economic success becomes, for him, the means to social dominance and self-validation. (ANY THREE POINTS OR ANY OTHER RELEVANT POINT/S)	
Q.No.	Answer any one of the following questions in about 150 words	5 Marks

□	▪ The villagers are initially terrified, highlighting Raja's reputation as a powerful and dangerous creature. ▪ Their fear reflects the natural awe and respect humans have for untamed wildness. ▪ As they observe him over time, some show curiosity and fascination, symbolizing the human tendency to be drawn to the exotic and unknown. ▪ Narayan uses this moment to contrast instinctive fear with moral understanding. (ANY TWO POINTS OR ANY OTHER RELEVANT POINT/S)	
	OR	
□□	▪ Margayya procures sacred threads, incense, charms, and astrological charts. (e.g., charms tied around his body for luck). ▪ He performs rituals advised by priests to appease deities associated with wealth. ▪ These objects show his superstitious dependence on external forces for success. ▪ His reliance on ritual suggests a shortcut mentality, blending faith with financial ambition rather than ethical practice. □□□□ T□ □ □□□□T□ □R □□□ □TH□R R□□□□□□T □□□T□□	
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□	▪ R.K. Narayan presents freedom not as physical independence but as inner awakening and moral understanding, traced through Raja's changing life stages. ▪ Raja's early life in the jungle appears free, yet he is ruled by instinct, fear, and hunger (his constant need to hunt and kill), showing freedom without awareness is incomplete. ▪ Though physically enslaved, Raja begins to observe human cruelty and discipline, marking the first stage of consciousness, even while chained and beaten. ▪ Living in the cage with the Master limits Raja physically, but the Master's non□violence and compassion awaken Raja's reflective self (e.g., the Master refusing to use force). ▪ Raja ultimately understands restraint, acceptance, and compassion, proving that freedom comes from self□control and awareness, not from escape or dominance. □□□□ THR□□ □□□T□ □R □□□ □TH□R R□□□□□□T □□□T□□	
	OR	
□□	▪ Balu is not merely Margayya's son but a symbolic extension of his unchecked greed and moral decay, shaping the novel's cycle of rise and fall. ▪ Margayya sees Balu as a means to social success (e.g., excessive spending on education and indulgence), reflecting his belief that money can manufacture respectability. ▪ Balu's recklessness—drinking, gambling, and squandering wealth—directly causes Margayya's financial collapse, symbolizing how ill□gotten wealth self□destructs. ▪ Margayya's failure to instill values in Balu mirrors his own ethical emptiness, showing that material success without morality produces decay. ▪ Each financial rise tied to Balu ends in catastrophe, making the father□son relationship a metaphor for the inherent instability of greed□driven success. □□□□ THR□□ □□□T□ □R □□□ □TH□R R□□□□□□T □□□T□□	

ENGLISH ELECTIVE- CODE 001
SAMPLE QUESTION PAPER
CLASS XII - (2026-27)

Total Time: 3 hours **Marks: 80**

General instructions

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SECTION A- READING 20 Marks

1. Read the passage given below and answer the questions that follow: 12x1= 12

The Quiet Measure of Success

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There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27

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On the basis of your reading of the above excerpt, choose the correct option to answer the following questions: (Any TWELVE)

□ What best describes Raghav's relationship with his □r□□e□□□□□□ □□e □e□□re □ ret□re□ e□t□
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□□ The □hr□□e *'quiet, deliberate sense of purpose'* suggests that Raghav's actions □ re□□□□□□□□□□□□□□□□□□□□□□□□
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□□□ Raghav's feeling of *'invisibility'* □□ter retr□e□e□t □r□ □r□ □r□e□ r□□ □ □red□□ed □ter□□t□□ □th □□□e□□□e□ □□□□□ □□□r□e□□□□□re□e□□□e □□d r□□t□e □□□□□ □□□□□□□□□□□t□□□t□ D□□□□□□t□ t□ □d□□t t□ e□□re t□e

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There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27

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□□□ The statement "Praise, he had discovered, felt less necessary than it once had" □
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□□ What change occurs in Raghav's response to gratitude offered by parents? □
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□□□ What is the significance of the gardener's remark, "You come every day, That matters?"

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Raghav's sense of fulfilment in the park de□e□d□ □r□e□ □□ the re□□□□t□□□ □□d

There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27

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□□ **Assertion (A):** Raghav's dedication to teaching the children reflects his personal □r□□th □ter retire□e□t□ □
Reason (R): □□□□□□□□□ □□ □e□□□□□□□□□□r□ □□t□de □□r□ □□e□ □□□□□e□t he□□ed h□□ re□□□e the □□□□e □□□□□□□□te□t e□□rt □□er □□□□□□ re□□□□t□□□□ □h□□□e the □□rre□t □□t□□□□
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2. Read the poem ASPIRATIONS by Emily Dickinson given below: **4x1=4**

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Answer FOUR out of the five questions given below.

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3. Re□d the □□□□□□□e □□□e□ □e□□□ □□□ **4x1 =4**

The world of women's sports is undergoing a game□h□□□□□□ tr□□□□□r□ □t□□□□ □□□t□r□□□ □□□re□ede□ted □tte□t□□□ □□d re□□□□t□□□□The □□r□□ □ □□□ □□□□ □□□□e the □ □□t □e□der□e□□□□□□ h□□t□r□□

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□ □□□et□□ two per cent of global audiences surveyed by Parity Now agree it's □□ □□rt□□t □□r □r□□□ t□ □□□□ □□□rt□ □r□□ □□□ □□□□th 61 per cent deeming it "very important".

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Source-https://knowledge.unwomen.org/en/articles/facts-and-figures/facts-and-figures-women-in-sport

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Q. Which of the following statements is/are correct? Choose the correct option from the given options: 1

(i) The Reserve Bank of India Act, 1934 was enacted to establish the Reserve Bank of India.

(ii) The Reserve Bank of India was established to regulate the issue of bank notes and to keep reserves with a view to securing monetary stability in India.

(iii) The Reserve Bank of India was nationalised in the year 1949.

(iv) Both (i) and (ii) above

Q. The Reserve Bank of India has been entrusted with the responsibility of maintaining monetary stability in India. Explain any two measures which the Reserve Bank of India can take in this regard. 2

Q. State TRUE or FALSE: 1

The Reserve Bank of India has been given the power to control the credit creation by commercial banks.

Q. Explain the main objective of the Banking Regulation Act, 1949. 2

Q. The statement that the Reserve Bank of India is the banker's bank is correct with reference to which of the following functions? Choose the correct option from the given options: 1

(i) It holds the cash reserves of the commercial banks and helps them in times of need.

(ii) It provides guarantee to the deposits made in the commercial banks.

(iii) It provides training to the employees of the commercial banks.

(iv) Both (i) and (ii) above

Q. Explain the role of the Reserve Bank of India as the banker to the Government. 2

SECTION-B
APPLIED GRAMMAR & WRITING 28 Marks

Q. Transform the following sentences as directed (any FIVE): 5

(i) "I should not have done the mistake," the manager told the clerk. 1
(Start with The manager asked…)

(ii) He was tired. He could not complete the work. 1
(Start with Being too tired…)

(iii) He is the author. He has written several books. 1
(Combine the sentence using 'who')

(iv) The man is corrected later. He is not punished. 1
(Start with The man who…)

(v) No sooner the thief saw the police, he ran away. 1
(Begin with No sooner…)

(vi) He is confident. He will get the job. 1
(Combine the sentence using 'that')

(vii) The letter contained the news of the accident. 1

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□□□ Dr□t □ reflective Essay on the theme: ‘The □ e□ht □□□□□e□t□t□□□□□□ □□□□□t□□□ □er□onal Desire vs. Societal Norms.’ □□□□□t□□□ t□ e□e□t □□ □□□th □□d the □□t□□□ e□ t□e□d□t□□□h□re □□ □□e□d□te □r e□□□ □□e t□ □□□□tr□te □□□r □□□□t□

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□□□ The recent triumph of the Women’s Football Team in the □ □rd □□□ h□□ □ee□ hailed as a ‘watershed moment’ □□r the □□t□□□□ □ rite □□ □□□□□□t□r□ □□□□□ □□ d□□□□□□□□□ h□□ □□□h □□ter□□t□□□□□ □□□rt□□ □□□□e□e□ □□□tr□□te t□ □□□□□□ e□□□eer□□ □□d the rede□□t□□ □□□e□der r□e□ □□ tr□d t□□□□□□□□□et□e□□□e the re□e□t □□t□r□ □□ □ □□□e □t□d□ t□ □r□□e □hether □□□rt□□ □□r□ □□ □□□□□e□t t□ □rd□e the □e□der □□□ □□ □r□e□□□□□□□□□□rt□□t□e□□

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□□□ □ rite □□ □rt□□e □□r a youth magazine on the topic: ‘The □□t□re □□ □ □r□ □□ □ree□□□e□□re□□r□g Students for the Gig Economy.’ □□□□□ □□ the □□□□□ □eeded □d□□t□□□□t□□□e □ □□□□□e□ e□t□□et□ □r□□□□□□□d the □ □d□et □h□t re□□□red□

SECTION C-TEXTBOOK 32

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I. Who is the ‘him’ re□erred t□ □□ the □□e□□□□ □□□e□

II. What does the ‘dust’ symbolize in the context of Prakriti’s social standing?

III. What ‘marvellous truth’ h□□ the □□e□□er d□□□□□ered □□□□t h□□ □□ □□t□re□

□□□ □ h□ d□e□ □r□□r□t□□se the contrasting images of a ‘flower’ and a ‘poison□ plant’□

□□□de□t□□□ the □□et□□ de□□□e □□ed □□ ‘dust’□

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There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27

7 (II) □tte□ □t any ONE of the two e□tr□□t□ (A) an d (B) giv ən b ə low: 1x6=6

(A) Re□d the e□tr□□t□ giv ən b ə low an d answ er the qu ə s□ions th□t follow:

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□ th walls an d t□□er□ □ere □rd□ed roun d:
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□ here blossom ed many an inc ənsə-b ə aring tree;
An d here □ere □□re□t□ □□□e□t as the hills,
Enfo □ding sunny spo □s of □ree□er□. *(Kubla Khan)*

I. □ h□t is the □e□tr□□□tr□□t□re de□reed by Kubla K han, an d □here is t□ □□□□ted?

II. □ h□t is the significanc ə of the r□□er Alp h running "Thr□□□h cav ərns □e□□□re□e□□t□ man"?

III. □ h□t con□tras□ in the e□□r□□□ e□t is e□t□□□□hed by the final two lin əs of the e□tr□□t?

IV. The description of the gardens as '□rdled round' suggests a sen□e of ___

(A) Boun d□ess □reed□□ an d na□ural spon □an e□ty.
(B) A rtificial ənclosu re an d □□□tr□□ed □er□e□t□□.
(C) □□r□t□□□op ennəss an d acc əssibili ˊy.
(D) Thre□te□□□□ □□d□e□□ an d d□□□er.

V. □de□t□□□ the figure of speech in the phrase 'Down to a sunless sea.'

VI. Fin d a □□rd in the e□tr□□t th□t m eans ' □rdered' □r 'comman ded.'

OR

(B) Re□d the e□tr□□t□ giv ən b ə low an d answ er the qu ə s□ions th□t follow.

On ə day you look up an d □ee on ə of the□
e□e□e□□, □□e□t, a zigzag sky s ˊowing
thr□□□h the knock ə d-ou□ clockwo rk, □□ter a r□□t,
a p ə ac ə-ma rcˊ□ t□□e bomb, □r a □re□□□e ac□
Of □□t□re in a nig h□t of lig h□tnings. *(Time and Time Again)*

I. □de□t□□□ the □□etic device used in the phrase 'eyeless, silent.'

II. How d□e□ the □□et dis□inguis ˊ□ □et□ee□ human-ma de c ˊaos an d na□ural c ˊaos in th□□e□tr□□t?

III. □ h□t is the significance of the word 'precise' □he□ desc ˊibing the ac□ of □□t□re?

IV. The 'knocked□out clockwork' and the 'zigzag sky' thr□□□h the e□e□e□□ t□□er symbolis ə _____

There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27

(iii) The teacher's attitude towards Eveline's father

(iv) The transformation in the character of Eveline's father

(v) The character trait in the character of Eveline's father which is responsible for his present condition

V. Find a word in the extract which means 'crooked'.

(vi) Explain the irony in the phrase 'peace march time bomb.'

8 Answer any one of the following questions in about 30 words each. 2

(i) What did the architect mean by the short term remedies that he suggested?
(Eveline)

(ii) In 'The Dear Departed', what is the significance of the title to the story?

9 Answer any one of the following questions in about 30 words each. 2

(i) Explain briefly the central contrast that the speaker draws between himself and the others in the poem *The Wild Swans at Coole*.

(ii) Explain briefly what is meant by the term "transformative tradition" in the context of the essay *The Argumentative Indian*.

10 Answer any one of the following questions in about 30 words each. 2

(i) Write briefly about the role of Dr. Kapoor in the development of the character of Hari.

(ii) Briefly describe the incident in 'The Mark' of the character getting the letter from the postman and the other events that happened on the same day.

(iii) Answer any one of the following questions in about 30 words each. 2

(i) What did the Master decide to name his son and the Tiger in the zoo?
(A Tiger for Malgudi)

(ii) What is Mr. Sastry's attitude towards his wife's desire to meet Raja?
(The Financial Expert)

(iii) Answer any one of the following questions in about 30 words each. 2

(i) Describe the significance of the villagers' reaction when Raja first appears in Malgudi.
(A Tiger for Malgudi)

(ii) What is the importance of Margaret's letter to Mr. Sastry? How does he react to it?
(The Financial Expert)

There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27

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□ □□‘□ T□□er □□r M□□□□d’□R□□□□ □r□□□□ e□□□re□the the□e □□□reed□□ □□d □□□t□□t□ thr□□□h d□□ere□t □t□□e□ □□R□□□□ □□e□H□□ d□e□tr□e □reed□□ □□□□□rd□□□ t□ the □□□e□re□te t□ □e□□re□□□□t□□□□ □□□□t□□t□te thr□□□h □□r□□□□e□□□ □□e□□

□□ Margayya’s □□e □□ de□□ed □□ □□□e□ □□ □□□□ □□d □□t□□tr□□h□ □□□□□ □□te□ □□□ed d□re□t□□ t□ h□□ □□□□□□□□□□□□□□e the □□□ □□□□ □□□□□□□□□□e □□□□□□□□ □re□e□□e □□ the □□rr□t□□e□□r□□□□□ h□□ the re□t□□□□h□□ □et□ee□ □□ther □□d □□□ □□□□t□□□□ □□ □ □et□□h□r □□r the □here□t □□t□□□□t□ □□d □ □r□□□□□t □□M□r□□□□□□□ □reed□

(The Financial Expert)

There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27

PHYSICAL EDUCATION (Subject Code 048)
Class XII (2026-27)
Marking Scheme

TIME ALLOWED: 3 HRS MAX MARKS: 70

Q No.	**SECTION A**	Marks
Q1.	A. Technical	1
Q2.	C. Both A and R are true and R is the correct explanation of A	1
Q3.	A. A-(iii), B-(i), C-(iv), D-(ii)	1
Q4.	B. 55 %	1
Q5.	A. Vakrasana	1
Q6.	C. Matsendraasana	1
Q7.	A. Dr. Ludwig Guttman	1
Q8.	C. Calcium	1
Q9.	D. B, C	1
Q10.	D. Harvard	1
Q11.	B. Hypertrophy of muscles	1
Q12.	B. Sprain	1
Q13.	C. Reaction	1
Q14.	B. Effect of force on different movements done by human body	1
Q15.	D. Behavior	1
Q16.	B. (A) is true, but (R) is false.	1
Q17.	B. Intensity and volume	1
Q18.	A. Strength	1
	SECTION B	
Q19.	Osteoporosis is a bone disorder in which bone density decreases, causing bones to become weak and fragile. 1.Especially after menopause, due to reduced estrogen levels that accelerate bone loss. 2.Hormonal imbalance, calcium and vitamin D deficiency, 3.lack of physical activity, aging 4.Poor nutrition, and smoking.	1+1=2
Q20.	**Roughage:** Indigestible part of food (dietary fibre) **Importance (any one):** • Roughage consists of water and improves intestinal function by adding bulk to food • It helps correct the disorder of large intestine. • It prevents constipation • Soluble roughage reduces blood sugar level • Insoluble roughage is a good stool softener	1+1=2
Q21.	1. Changes in senses with advancing age • Decline in vision and hearing • Reduced taste and smell	1+1=2

	• Slower response to stimuli With advancing age, the efficiency of sensory organs gradually decreases. Vision becomes weaker due to reduced elasticity of the eye lens. Hearing ability declines, making it difficult to hear high-frequency sounds. Sense of taste and smell also reduces, affecting appetite. Reaction time becomes slower, which may affect balance, coordination, and overall physical performance	
Q22.	What is PRICE? **P** – Protection **R** – Rest **I** – Ice **C** – Compression **E** – Elevation	2
Q23.	• Over-dependence on rewards reduces self-interest • External pressure decreases internal enjoyment • Rewards shift focus from learning to winning prizes • Loss of self-satisfaction	2
Q24.	• Plank • Wall push • Static shoulder press • Holding dumbbells without movement • Isometric push-up hold	1+1=2
	SECTION C	
Q25.	1. League tournament is considered the best method to judge the strongest team because every team gets equal opportunities to play against all other teams. 2. It eliminates the factor of luck as no team is eliminated after a single loss. 3. This format provides fair competition and accurate ranking. 4. Teams can improve performance match by match. The winner is declared using British Method that is point system. Generally, a team gets 2 points for a win, 1 point for a draw, and 0 points for a loss. The team with maximum points is declared the winner.	2+1=3
Q26.	Scoliosis is a position in which the spine is tilted to either side of the body. It is a position of lateral curvature or sideways curvature of the spine. Causes: (a) Birth defect (b) Lifting of weight towards one side in routine (c) Arthritis, Paralysis or Rickets (d) Cerebral palsy and muscular dystrophy	1+2=3
Q27.	**Meaning:** Participation of all, including CWSN **Need:** Equality, social integration **Implementation:** • Modified rules • Adapted equipment • Inclusive programs	3

Q28.	**Proteins:** Body-building nutrients **Functions (any two):** • Growth and repair • Muscle development • Enzyme formation **Daily requirement:** ~1 g/kg body weight	1+2=3
Q29.	Advantages of Friction e.g. Gymnastics- To increase the frictional force between rod and hands. Weightlifting- The lifter needs more friction between their feet and the floor to prevent slipping while lifting heavy weights. Badminton- Badminton racket had a knot of clothing that increases the frictional force of the player's hand due to which the racket does not slip	3
Q30.	**Self-esteem:** Feeling of self-worth **Enhancement:** • Success in sports • Social interaction • Confidence building • Peer recognition	3
Q31.	1. Fixture Based Questions (i) (A) Single Knockout (ii) (B) N-1 (iii) (A) 42 (iv) (C) Elimination OR (C) 12 **(VISUALLY IMPAIRED)** (i) (C) Seeding (ii) (A) 6 (iii) (A) (NB+1)/2 (iv) (A) Knockout OR (C) Round Robin Tournament	1x4=4
Q32.	IPC: **International Paralympic Committee** Name reason: Started for paraplegic athletes Governing body: **IPC** Formed: **1989**	1x4=4
Q33.	1. (b) Sprain – It involves overstretching or tearing of ligaments around a joint. 2. R.I.C.E. Method**:** **R** – Rest: Stop playing to prevent further damage. **I** – Ice: Apply ice packs to reduce swelling and pain.	1x4=4

	C – Compression: Use elastic bandage to limit swelling. **E** – Elevation: Keep the injured area above heart level to minimize swelling. 3. **Difference:** **Sprain** – Ligament injury (e.g., twisted ankle). **Strain** – Muscle or tendon injury (e.g., pulled hamstring). 4. **Preventive Measures:** Proper warm-up and stretching before play. Wearing appropriate footwear and protective gear. OR **Possible Effects:** Chronic pain, joint instability, ligament tear, or repeated injuries	
Q34.	**Diabetes Mellitus** is a **chronic metabolic disorder** in which the body is **unable to regulate blood glucose (sugar) levels** due to: • insufficient production of **insulin**, or • improper utilization of insulin by body. As a result, the level of glucose in the blood becomes **abnormally high (hyperglycaemia)**. Type 1 Diabetes Type 2 Diabetes **Diagram – 1 mark** **Benefits – any four** • Controls diabetes • Improves digestion • Improves posture • Strengthens muscles • Reduces stress	2+1+2-=5
Q35.	• Forward Roll • Backward Roll • Jumping Half Turn • Jumping Full Turn **(a) Jumping Half Turn** • In **Jumping Half Turn**, the subject jumps vertically upward from both feet. • While in the air, the performer turns the body **180 degrees** (half rotation). • The performer lands on **both feet**, maintaining balance and control. • Arms may be used freely to assist rotation and balance. **Purpose / importance:** • Tests **coordination**, **balance**, and **motor control** • Indicates ability to learn and perform new motor skills	1+2+2=5

	(b) Jumping Full Turn • In **Jumping Full Turn**, the subject jumps upward from a standing position. • During the jump, the performer rotates the body **360 degrees** (full turn) in the air. • The performer lands safely on both feet without losing balance. • Proper coordination of arms, legs, and trunk is required. **Purpose / importance:** • Measures **advanced coordination**, **agility**, and **motor educability** • Reflects the learner's capacity to acquire complex motor skills	
Q36.	The **sports training cycle** is a **systematic and planned process of training**, divided into different time phases, which aims at **achieving peak performance** of an athlete at the right time of competition. **1. Micro Cycle** • The **shortest unit** of the training cycle. • Usually lasts for **one week (5–7 days)**. • Includes **daily training sessions**, rest, and recovery. • Focuses on **specific training objectives** like strength, speed, or skill improvement. **2. Meso Cycle** • The **medium-term training phase**. • Generally, lasts for **3 to 6 weeks**. • Consists of **several micro cycles combined together**. • Aims at **development of a particular fitness component**, such as endurance or strength. **3. Macro Cycle** • The **longest phase** of the training cycle. • Usually covers **one full season or one year**. • Includes **pre-season, competitive season, and transition period**. • Main aim is to achieve **peak performance during major competitions**.	1+4=5
Q37.	A **projectile** is an **object which is thrown or projected into the air** and, after leaving the hand or an implement, **moves under the influence of gravity alone**. Once released, **no further force acts on it except gravity**. **Factors – Explain any three** • Angle of projection • Velocity • Height of release • Gravity • Air resistance	2+3=5

PHYSICAL EDUCATION (Subject Code 048)
Class XII (2026-27)
Sample Question Paper

TIME ALLOWED: 3 HRS **MAX MARKS: 70**

GENERAL INSTRUCTIONS:

1. The question paper consists of 5 sections and 37 Questions.
2. Section A consists of question 1-18 carrying 1 mark each and is multiple choice questions. All questions are compulsory
3. Sections B consist of questions 19-24 carrying 2 marks each and are very short answer types and should not exceed 60-90 words. Attempt any 5.
4. Sections C consist of Question 25-30 carrying 3 marks each and are short answer types and should not exceed 100-150 words. Attempt any 5.
5. Sections D consist of Question 31-33 carrying 4 marks each and are case studies. There is an internal choice available.
6. Section E consists of Question 34-37 carrying 5 marks each and are long answer types and should not exceed 200-300 words. Attempt any 3.

	Section -A	
Q-1.	Rules and regulations of a sports tournament are the responsibility of _____ committee? (a) Technical (b) Logistics (c) Marketing (d) Finance	1
Q-2.	Given below are the two statements labelled Assertion (A) and Reason (R). **Assertion (A):** In this type of tournament, a team once defeated gets eliminated only the winners continue in the competition. **Reason (R):** Good team once lost cannot make a comeback. In context of the above two statements, which one of the following is correct? (a) A is true, but R is false (b) A is false, but R is true (c) Both A and R are true and R is the correct explanation of A (d) Both A and R are true, but R is not the correct explanation of A	1
Q-3.	Match the following (a) Knock knee — (i) Increase exaggeration of backward curve (b) Kyphosis — (ii) Wide gap between the knees when standing with feet together (c) Lordosis — (iii) Knees touch each other in normal standing position; (d) Bow legs — (iv) Inward curvature of the spine	1

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	(a) A-(iii), B-(i), C-(iv), D-(ii) (b) A-(i), B-(iii), C-(iv), D-(ii) (c) A-(iv), B-(ii), C-(i), D-(iii) (d) A(iii), B-(i), C-(iv), D-(ii)	
Q 4.	How much carbohydrates are required for strength dominant sports? (a) 40% (b) 55% (c) 70% (d) 80%	1
Q 5.	Identify the yoga asana below.  (a) Vakrasana (b) Tadasana (c) Vajrasana (d) Ardha Matsyendrasna	1
Q 6.	Which asana is preparatory asana for pawanmuktasana? (a) Vajra asana (b) Bhujang asana (c) Matsendra asana (d) Nauka asana	1
Q 7.	Who is known as the father of Paralympic games? (a) Dr. Ludwig Guttman (b) George Iser (c) Pierre de Coubertin (d) Jacques Rogge	1
Q 8.	Deficiency of which of the following nutrients leads osteoporosis? (a) Iron (b) Iodine (c) Calcium (d) Sulphur	1
Q 9.	From the following find water soluble vitamins. (a) A, D (b) E, K (c) C, A (d) B, C	1

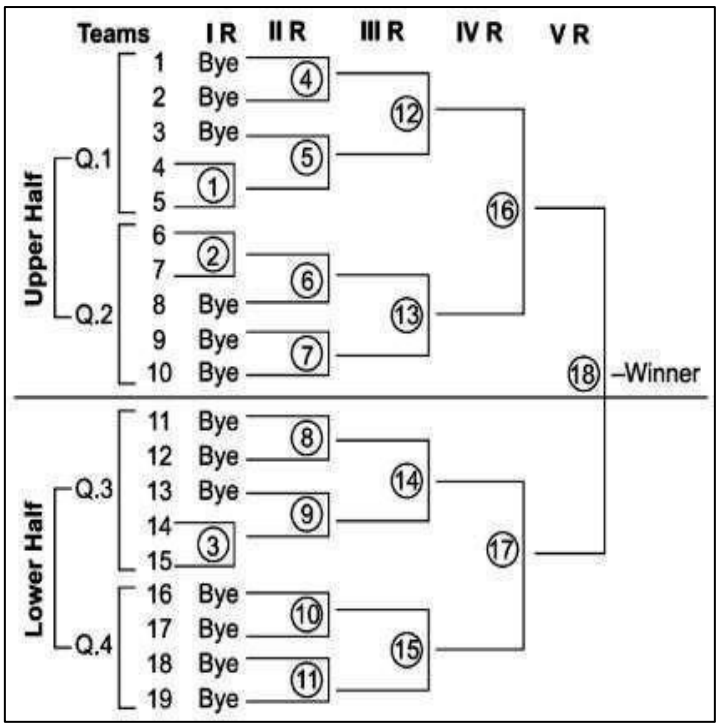
Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

Q10.	Which of the following is an aerobic endurance test. (a) Rockport (b) Harvard (c) 6 min walk (d) 100 m run	1
Q11.	Which of the following is an effect of exercise on muscular system? (a) Cardiac output (b) Hypertrophy of muscles (c) Tidal volume (d) I.R.V	1
Q12.	Overstretching of the ligaments near the joints is known as _____. (a) Contusion (b) Sprain (c) Laceration (d) Fracture	1
Q13.	_____ refers to the resistance to the motion at the contact of two surfaces. (a) Attraction (b) Friction (c) Reaction (d) Acceleration	1
Q14.	Biomechanics deals with which of the following? (a) Muscles involved in movement (b) Effect of force on different movements done by human body (c) To understand the physiology of the body (d) To understand time and distance concept of various biomechanics	1
Q15.	Psychology deals with -. (a) Function of body (b) Activity of air (c) Anatomy (d) Behavior	1
Q16.	Given below are the two statements labelled Assertion (A) and Reason (R). **Assertion (A):** Introverts are more comfortable living alone and being by themselves. **Reason (R):** They are actively involved in the world of people and things. In context of the above two statements, which one of the following is correct? (a) (A) is false, but (R) is true. (b) A) is true, but (R) is false	1

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	(c) Both (A) and (R) are true and (R) is the correct explanation of (A). (d) Both (A) and (R) are true, but (R) is not the correct explanation of (A).	
Q17.	Two major components of load are _____. (a) Specificity and volume (b) Intensity and volume (c) Intensity and Progression (d) Continuity and recovery	1
Q18.	Ability to your muscle overcome resistance is called _____. (a) Strength (b) Speed (c) Balance (d) Explosive strength	1
	Section-B (Attempt any 5)	
Q19.	What is Osteoporosis. Mention the factors responsible for it in women**.**	1+1=2
Q20.	What do you mean by roughage? Mention its importance also.	1+1=2
Q21.	What changes come in our senses with advancing age?	2
Q22.	What is PRICE?	2
Q23.	How extrinsic motivation sometime may kill intrinsic motivation?	2
Q24.	Suggest any two Isometric exercises for shoulder region.	1+1=2
	Section-C (Attempt any 5)	
Q25.	Discuss how League tournament is a better way to judge the best team of any tournament. Also explain one of its methods to declare the winner	2+1=3
Q26.	What is Scoliosis? What are the causes of Scoliosis?	1+2=3

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

Q27.	What do you understand by the term inclusion? Explain its need and implementation.	1+2=3
Q28.	What are proteins? Write their functions along with their daily requirement.	1+2=3
Q29.	List down any three advantages of friction.	1+1+1=3
Q30.	What is self-esteem? How participation in physical activities enhances self-esteem among children?	1+2=3
	Section-D (There is an internal choice available)	
Q31.	 Based on above given fixture answer the following questions: (i) Which method is followed in drawing the fixture given above - (A) Single knockout (B) Double knockout (C) Consolation (D) Ladder	1 1

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

(ii) The formula for number of matches played in the above tournament is- 1

(A) N(N-1) (B) N-1
(C) N+1 (D) Nx2

(iii) If 7 teams participate in a double league tournament such as in IPL, how many matches will be conducted in the first phase of the league? 1

(A) 42 (B) 45
(C) 54 (D) 58

(iv) In this type of tournament, a team once defeated get

(A) Rematch (B) Consolationaward
(C) Elimination (D) Bye

OR

Which no. of team in the above given fixture will be given the 7th bye?

(A) 2 (B) 5
(C) 12 (D) 18

(For Visually Impaired Candidates Only)

The sports captain of XYZ school organized a basketball tournament on knockout basis. He found spectators were losing interest in the tournament because the best 2 teams got knocked out in the beginning. Answer the following questions-

(i) Which provision could have avoided this kind of situation?

(A) Bye (B) Pool
(C) Seeding (D) Halves

(ii) If the number of teams is 58, How many byes will be given? 1

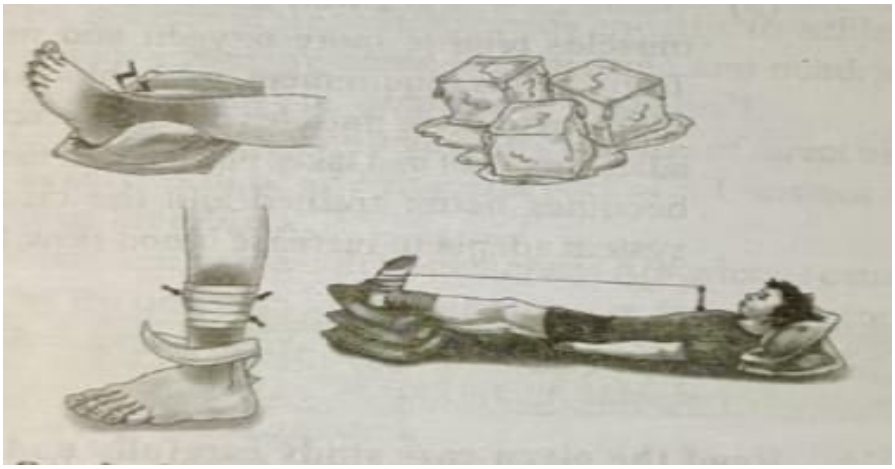
(A) 6 (B) 12
(C) 7 (D) 9

(iii) In a knockout tournament if byes are in odd number, then number of byes in lower half are calculated by- 1

(A) (NB+1)/2 (B) (NB-1)/2
(C) NB/2 (D) NB-1

(iv) Which of the following tournaments is the most economical- 1

(A) Knockout Tournament (B) League Tournament

	(C) Combination Tournament (D) Challenge Tournament OR League tournament is also known as – (A) Combination Tournament (B) League cum League tournament (C) Round Robin Tournament (D) Consolation Tournament	1
Q32.	**Read the given case study carefully and answer the questions that follow:** The International Paralympic Committee is the global governing body of the Paralympic Movement. Its purpose is to organize the summer and winter Paralympic Games and act as the International Federation for ten sports, supervising and coordinating World Championships and other competitions. (a) IPC in sports stands for _____. (b) What was the reason Paralympic Games got their name? (c) Which body governs the Paralympic Movement? (d) When was the IPC formed?	4
Q33	**In relation to the pictures, answer the following questions:**  (a) While playing in school ground Aman got injured. The injury is stretching in ligaments. What should be the first step to provide him the first aid? (b) What is the importance of Elevation? (c) What is the duration of application of ice? (d) First aid is focused on what are called 3 'P's, **P**reserve life, **P**revent deterioration and_____.	4

Note: There is no change in the Question Paper Design and Assessment Pattern for Academic Session 2026-27.

	(Question for candidates with visual impairment) Ramesh is an athlete of a school. He is use to do 100m event for his school. He used to do hard work throughout the year to get his best performance. One day he got injured in winter season due to improper warming-up. He has been given first -aid before sent to hospital. **1**. Sprain is an injury of _____. a) Ligament b) Bone c) Muscle d) Joint **2**. In PRICE treatment I stands for _____. a) Icing b) Incision c) Incline d) Irritation **3**. Abrasion is a _____. a) Type of fracture b) Soft tissue injury c) Joint dislocation d) Internal injury **4**. Why warming up is necessary? a) To avoid injuries b) To increase body temperature c) To increase pulse rate d) All of these	
	Section-E (Attempt any 3)	
Q34.	What is Diabetes and its types. Draw stick diagram of Gomukhasana and mention its benefits.	2+1+2=5
Q35.	Make a list of all the test items in Jhonson – Metheny Test of Motor Educability. Explain the procedure of jumping Half turns and jumping full turns Johnson-Metheny educability test battery.	1+2+2=5
Q36.	What is Sports training cycle? Explain micro cycle, meso cycle and macro cycle.	1+4=5
Q37.	What is a Projectile? Discuss the factors affecting projectile's trajectory.	2+3=5