Q. Set No.			Marking Scheme Compartment 2016-17 Accountancy (055) **Outside Delhi – 67/1** Expected Answers / Value points	Distribution of marks
67/1	67/2	67/3		

1 | 3 | 5

Q. What is ....goodwill?

Ans. When the value of goodwill of the firm is not given but has to be inferred on the basis of net worth of the firm. — **1 Mark**

2 | 4 | 6

Q. Akash, Naveen and ....the date of Zaid's death.

Ans.

Books of the Akash, Naveen and Zaid

Journal

Date	Particulars	LF	Dr (₹)	Cr (₹)
	Zaid's Capital A/c................................. Dr		60,000	
	To Zaid's executor's A/c			
	(Amount due to Zaid transferred to his executor's account)			60,000

1 Mark

3 | 5 | 1

Q. Differentiate between .... of business'.

Ans.

Basic of Distinction	Dissolution of Partnership	Dissolution Firm
Continuation of the business	In case of dissolution of partnership, the firm continues its business.	In case of dissolution of firm, the firm does not continue its business.

1 Mark

4 | 6 | 2

Q. Does the change..support of your answer.

Ans. No, change in profit sharing ratio does not result into dissolution of partnership firm as it results in a change is the existing agreement leading to the reconstitution of the firm. — **1 Mark**

5 | 1 | 3

Q. State the ....assets and liabilities.

Ans. The partners share the gain or loss on revaluation of assets and liabilities in their **" old profit sharing ratio".** — **1 Mark**

6 | 2 | 4

Q. What is ....of Shares?

Ans. Private Placement means any offer of securities or invitation to subscribe securities to a select group of persons by a company. — **1 Mark**

7 | 9 | 8

Q. The total capital .... goodwill of the firm.

Ans. Total Profits of last 3 years.

= Rs 40,000 + Rs (46,000 + 3000) + Rs 52,000 = Rs 1,41,000. — **1**

Average Profit = $\frac{1,41,000}{3}$ = Rs 47,000 — **1**

Goodwill = Rs 47,000*2 = Rs 94,000 — **1**

=3 Marks

8 | - | -

Q. Sico Ltd. took... books of sico Ltd.

Ans.

Books of Sico Ltd.

Journal

Date	Particulars	LF	Dr. Amt (₹)	Cr. Amt (₹)
(i)	Sundry Assets A/c Dr.		4,80,000	
	To Liabilities			80,000
	To Mittal Ltd			320,000
	To Capital Reserve			80,000

1 ½

		Particulars	L.F.	Dr.	Cr.	Marks
		(Assets and Liabilities of Mittal Ltd. taken over)				
	(ii)	Mittal Ltd Dr. To Bills payable A/c (Bills payable of Rs 20,000 accepted in favour of Mittal Ltd.)		20,000	20,000	½
	(iii)	Mittal Ltd Dr. To 8% Preference Share Capital A/c To Securities Premium Reserve A/c (8% Preference shares issued at a Premium of 50% to Mittal Ltd.)		3,00,000	2,00,000 1,00,000	1 = **3 Marks**
		OR combined entry for (ii) & (iii) Mittal Ltd. Dr. To Bills Payable A/c To Equity Share Capital A/c To Securities Premium Reserve A/c (Bills payable of Rs 20,000 accepted in favour of Mittal Ltd. and balance settled by issue ofprefernce shares at a premium of 50%)		3,20,000	20,000 2,00,000 1,00,000	

9 - -

Q. Kansa Ltd. offered.. to accounts'.

Ans.

Balance Sheet of Kansa Ltd.

Particulars	**Note No.**	**Amount ₹ Current year**	**Amount ₹ Previous year**
EQUITY & LIABILITIES I Shareholder's funds : a) Share Capital	1	**27,60,000**	--------

1 Mark

Notes to Accounts :

Particulars	**(₹.)**	Marks
(1) Share Capital		
Authorised Capital :		
................equity shares of ₹ 100 each	xxxxxxxxxx	½
Issued Capital		
32,000 equity shares of ₹ 100 each		
Subscribed Capital	32,00,000	½
Subscribed and fully paid		
26,000 shares of ₹ 100 each	26,00,000	
Add : Forfeited shares A/c	1,60,000	½ + ½
	27,60,000	=3 Marks

10 8 7

Q. Farhan, Hina .... to her executors.

Ans.

Dolly's Capital A/c

Dr. **Cr.**

Particulars	**Amt(₹)**	**Particulars**	**Amt(₹)**
To Dolly's Executors A/c (Bal. Figure)	2,06,200	By balance b/d By P & L Suspense A/c	2,00,000 200

		By Farhan's Capital A/c	3,750
		By Hina's Capital A/c	2,250
	2,06,200		2,06,200

3 Marks

11 | 12 | 11

Q. Bhavya and .... the above para.

Ans.

(a) **Books of the Bhavya & Naman**

Journal

Date	Particulars	LF	Dr. Amt (₹)	Cr. Amt (₹)	Marks
	Revaluation A/c Dr. To Bhavya's Capital A/c To Naman's Capital A/c (Gain on revaluation transferred to Capital accounts of partners in old ratio 1:1)		18,000	 9,000 9,000	1
	Naman's Capital A/c Dr. To Bhavya's Capital A/c (Treatment of goodwill due to change in profit sharing ratio)		20,000	 20,000	1

Old Ratio = 1:1 New Ratio = 1:2

Naman's gain= 1/6 Bhavya's sacrifice = 1/6

(b) <u>Values (Any two):</u>

- Compassion,
- Sensitivity towards underprivileged,
- Optimum utilisation of resources,
- Concern for society

(Or any other suitable value)

1+1 = 4 Marks

12 | 11 | 12

Q Cemto Ltd. .... forfeited account.

Ans. **Books of the Bhavya & Naman**

Journal

Date	Particulars	LF	Dr. Amt(₹)	Cr. Amt(₹)	Marks
	Share Capital A/c ....Dr. To Forfeited Shares A/c To Calls in arrear/ Share final call A/c (6,000 shares of Rs.10 each forfeited for non payment of final call of Rs.3 per share)		60,000	 42,000 18,000	1
	Bank A/c..Dr. Forfeited Shares A/c ....Dr. To Share Capital A/c (300 of the forfeited shares reissued for Rs.8 per share)		2,400 600	 3,000	1
	Forfeited Shares A/c..........................Dr To Capital Reserve A/c (Gain on reissued shares transferred to capital reserve A/c)		1,500	 1,500	1

Forfeited Shares A/c

Dr **Cr**

Particulars	Amt (₹)	Particulars	Amt (₹)
To Equity Share Capital A/c	600	By Equity Share Capital A/c	42,000
To Capital Reserve A/c	1,500		
To Balance c/d	39,900		

1

				42,000		42,000	= 4 Marks

13 - - Q. Journalise the .... Investments and Interest.

Ans.

(a) **Books of Winona Ltd.**

Journal

Date	Particulars	LF	Dr (₹)	Cr (₹)
	Bank A/c Dr. To 12 % Debenture Application & Allotment A/c (Applications received for Rs. 80,000 11% debentures issued at 5% premium)		84,000	84,000
	12% Debenture Application & Allotment A/c Dr. Loss on Issue of Debentures A/c Dr. To 12 % Debentures A/c To Securities Premium A/c To Premium on redemption of debentures A/c [Allotment of 800 11% debentures at 5% Premium redeemable at 10% premium]		84,000 8,000	80,000 4,000 8,000

Marks: ½, 1 ½

(b) (i) **Books of Hevkel Ltd.**

Journal

Date	Particulars	LF	Dr (₹)	Cr (₹)
	13 % Debentures A/c ....Dr. Premium on redemption of debentures A/c Dr. To Debenture holders' A/c [Amount due to debenture holders]		1,00,000 10,000	1,10,000
	Debenture holders' A/c...........................Dr. To Equity Share Capital A/c To Securities Premium Reserve A/c [Converted debentures into 2,000 Equity shares issued at 10% premium]		1,10,000	1,00,000 10,000

Marks: 1, 1

(ii) **Books of Anglec Ltd.**

Journal

Date	Particulars	LF	Dr (₹)	Cr (₹)
	Own Debentures A/c .... Dr. To Bank A/c [420 own debentures purchased for cancellation]		4,20,840	4,20,840
	11% Debentures A/c .... Dr. Loss on cancellation of own debentures Dr. To Own Debentures A/c [Cancellation of Own Debentures]		4,20,000 840	4,20,840
	Statement of Profit & Loss To Loss on cancellation of own debentures A/c [Loss on cancellation of own debentures transferred to Statement of Profit & Loss]		840	840

Marks: ½, 1, ½ = 6 Marks

14 13 15 Q. Give the necessary .... realization was Rs. 45,000.

Ans. **Books of Anita & Ravi**

Journal

Date	Particulars	LF	Dr. Amt (₹)	Cr. Amt (₹)	Marks
(a)	(i) Realisation A/c Dr. To Ravi's capital A/c (Being remuneration allowed to the partners to carry out dissolution) (ii) Ravi's Capital A/c Dr. To Cash A/c (Realisation expenses paid by the firm & borne by Ravi)		23,000 10,000	 23,000 10,000	½ ½
(b)	Bank A/c Dr. To Realisation A/c (Amount recovered from debtors earlier written off as bad debts)		54,000	 54000	1
(c)	No entry				1
(d)	Bank A/c Dr. To Realisation A/c (Being amount realised from land &building after deducting commission)		2,94,000	 2,94,000	1
(e)	Anita's capital A/c Dr. Ravi's capital A/c Dr. To Realisation A/c (Being Shares transferred to Anita, Ravi in their profit sharing ratio)		15,000 10,000	 25,000	1
(f)	Realisation A/c Dr. To Anita's capital A/c To Ravi's capital A/c (Being profit on realization transferred to Anita and Ravi in 3:2)		45,000	 27,000 18,000	1 = 6 Marks

15 - -

Q. Mudit and Uday ....book of the firm.

Ans. **Books of the Mudit and Uday**

Journal

Date	Particulars	LF	Dr (₹)	Cr (₹)
2016 Apr 1	Uday's Capital A/c........................ Dr. To Mudit's Capital A/c [Rectifying entry for omission of IOC, IOD and Mudit's commission]		3,408	 3,408

2

Working Notes :

Past Adjustment Table

Particulars	Mudit	Uday	Total
Omission of IOC	4,200 (Cr.)	3,600 (Cr.)	7,800 (Dr.)
Omission of IOD	240 (Dr.)	180 (Dr.)	420 (Cr.)
Omission of Commission	4,000 (Cr.)	-----	4,000 (Dr.)
	7,960 (Cr.)	3,420 (Cr.)	11,380 (Dr.)
Dr. Total divided in PSR	4,552 (Dr.)	6,828 (Dr.)	11,380 (Cr.)
Net Effect	3,408 (Cr.)	3,408 (Dr.)	00000

4
=
6 marks

16	17	16	**Q. Benolac Paints ....Benolac Paints Ltd.**	

Ans.

Benolac Paints Ltd.
Journal

Date	Particulars	LF	Dr. Amt (₹)	Cr. Amt(₹)	
	Bank A/c Dr. To Equity Share Application A/c (Being application money received on shares)		4,20,000	 4,20,000	½
	Equity Share Application A/c Dr. To Equity Share Capital A/c To Securities Premium Reserve A/c To Bank A/c To Equity Share Allotment A/c (Being application money transferred)		4,20,000	 2,40,000 1,20,000 30,000 30,000	1
	Equity Share Allotment A/c Dr. To Equity Share Capital A/c (Being share allotment money due)		3,60,000	 3,60,000	½
	Bank A/c Dr. To Equity share allotment a/c (Being allotment money received except on 6,000 shares) **OR** Bank A/c Dr. Calls in arrears A/c Dr. To Equity Share Allotment A/c (Being allotment money received except on 6,000 shares)		3,13,500 3,13,500 16,500	 3,13,500 3,30,000	1
	Equity Share first & final call A/c Dr. To Equity Share Capital A/c To Securities premium/ Securities premium reserve A/c (Being first & final call money due on 1,20,000 shares)		7,20,000	 6,00,000 1,20,000	1
	Bank A/c Dr. To Equity share first and final call a/c (Being first & final call money received except on 6,000 shares) **OR** Bank A/c Dr. Calls in arrears A/c Dr. To Equity share first and final call A/c (Being first & final call money received except on 6,000 shares)		6,84,000 6,84,000 36,000	 6,84,000 7,20,000	1
	Equity Share Capital A/c Dr. Securities Premium Reserve A/c Dr.		60,000 6,000		

			Date	Particulars	LF	Dr. Amt (₹)	Cr. Amt (₹)	Marks
				To Share Forfeiture A/c To Calls in arrears A/c (Being 6,000 shares of Sharvi forfeited) **OR** Equity Share Capital A/c Dr. Securities Premium Reserve A/c Dr. To Share Forfeiture A/c To Equity Share Allotment A/c To Equity share first and final call A/c (Being 6,000 shares of Sharvi forfeited)		 60,000 6,000	13,500 52,500 13,500 16,500 36,000	**1**
				Bank A/c Dr. To Equity Share Capital A/c To Securities Premium Reserve A/c (Being 1000 shares reissued for 8 per share fully paid up)		33,000	 30,000 3,000	**1**
				Forfeited Shares A/c Dr. To capital reserve A/c (Being gain on reissued shares transferred to capital reserve)		6,750	 6,750	**1 = 8 Marks**
16 OR	**17 OR**	**16 OR**	**Q.**	**Bayson Ltd. ....wherever necessary.**				
			Ans.	**Bayson Ltd. Journal**				
			Date	**Particulars**	**LF**	**Dr. Amt (₹)**	**Cr. Amt (₹)**	
				Bank A/c Dr. To Equity Share Application A/c (Being application money received on shares)		40,00,000	 40,00,000	**½**
				Equity Share Application A/c Dr. To Equity Share Capital A/c To Equity Share Allotment A/c To Calls in Advance A/c (Being application money transferred to share capital A/c)		40,00,000	 27,00,000 4,00,000 9,00,000	**1**
				Equity Share Allotment A/c Dr. To Equity Share Capital A/c (Being share allotment made due)		5,40,000	 5,40,000	**½**
				Bank A/c Dr. To Equity Share allotment a/c To Calls in Advance A/c (Being allotment money received and advance of first call)		1,88,000	 1,40,000 48,000	**1**
				Equity Share first & final call A/c Dr. To Equity Share Capital A/c (Being first & final call due)		21,60,000	 21,60,000	**1**
				Bank A/c Dr. Calls in Advance A/c Dr Calls in arrears A/c Dr. To share first and final call a/c		12,05,000 9,48,000 7,000	 21,60,000	

					Dr. (₹)	Cr. (₹)	Marks
			(Being first & final call money received) **OR** Bank A/c Dr. Calls in advance A/c Dr. To share first and final call A/c (Being first & final call money received)		 12,05,000 9,48,000	 21,53,000	1
			Share Capital A/c Dr. To Forfeited shares A/c To Calls in arrears A/c (Being 400 shares of Vidur forfeited)		40,000	 33,000 7,000	1
			Bank A/c Dr. To Share Capital A/c To Securities Premium Reserve A/c (Being 400 shares reissued for **R** 110 per share fully paid up)		44,000	 40,000 4,000	1
			Forfeited Shares A/c Dr. To capital reserve A/c (Being gain on reissued shares transferred to capital reserve)		33,000	 33,000	1 = 8 Marks

17	16	17	**Q. Qadir and Rishab are.. reconstituted firm.**

Ans. Revaluation A/c

Dr. Cr.

Particulars	₹	Particulars	₹
To Creditors	30,000	By Plant and Machinery A/c	1,50,000
To profit transferred to Capital Accounts: Qadir 72,000 Rishab 48,000	1,20,000		
	1,50,000		1,50,000

2

Partners' Capital Accounts

Dr. **Cr.**

Particulars	**Qadir ₹**	**Rishab ₹**	**Sapna ₹**	**Particulars**	**Qadir ₹**	**Rishab ₹**	**Sapna ₹**
To Balance c/d	12,42,000	7,68,000	6,00,000	By Balance b/d	11,40,000	7,00,000	-
				By Bank A/c	-	-	6,00,000
				By Revaluation A/c	72,000	48,000	-
				By Premium for goodwill A/c	18,000	12,000	-
				By Workmen's Compensation Reserve	12,000	8,000	
	12,42,000	**7,68,000**	**6,00,000**		**12,42,000**	**7,68,000**	**6,00,000**

3

Balance Sheet of the Reconstituted Firm as at 1st April 2016

Liabilities	₹	**Assets**	₹

Qadir's Capital	12,42,000	Land and Building	5,60,000
Rishab's Capital	7,68,000	Plant and Machinery	7,50,000
Sapna's Capital	6,00,000	Stock	1,60,000
Workmen's Compensation Claim	40,000	Debtors 6,00,000 Less Provision 20,000	5,80,000
Creditors	1,30,000	Bank	7,30,000
	27,80,000		27,80,000

3 = 8 Marks

17 OR | 16 OR | 17 OR

Q. Kanika, Disha and Kabir......................... the reconstituted firm.

Ans.

Revaluation A/c

Dr. Cr.

Particulars	**₹**	**Particulars**	**₹**
To profit transferred to Partners' Capital Accounts:		By Fixed assets A/c	60,000
Kanika	40,000	By Stock A/c	20,000
Disha	20,000		
Kabir	20,000		
	80,000		**80,000**

2

Partners' Capital Accounts

Dr. **Cr.**

Particulars	**Kanika ₹**	**Disha ₹**	**Kabir ₹**	**Particulars**	**Kanika ₹**	**Disha ₹**	**Kabir ₹**
To Kanika's CapitalA/c	-	35,000	35,000	By Balance b/d	2,00,000	1,00,000	80,000
To Profit & Loss A/c	10,000	5,000	5,000	By Revaluation A/c	40,000	20,000	20,000
To Kanika's loan A/c	3,00,000	-	-	By Disha's Capital A/c	35,000	-	-
To Balance c/d	-	80,000	60,000	By Kabir's Capital A/c	35,000	-	-
	3,10,000	**1,20,000**	**1,00,000**		**3,10,000**	**1,20,000**	**1,00,000**

3

Balance Sheet of the reconstituted firm as at 1st April 2016

Liabilities	**₹**	**Assets**	**₹**
Trade creditors	53,000	Bank	60,000
Employees' Provident Fund	47,000	Debtors	60,000
Kanika's loan	3,00,000	Stock	1,20,000
Disha's capital	80,000	Fixed assets	3,00,000
Kabir's capital	60,000		
	5,40,000		**5,40,000**

3 = 8 Marks

PART B

(Financial Statements Analysis)

18 | 19 | 18

Q. What is meant by 'Cash Equivalents'? — **1 mark**

Ans. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of change in value.

19 | 18 | 19

Q. Give any one ....type of enterprise. — **1 Mark**

Ans. (any one)

- Purchase of Goodwill
- Purchase of Fixed assets.
- Sale of fixed assets

20 | 22 | 21

Q. (a) Classify the .... capital advances.

Ans. . (a)

	Item	Major Head	Sub- Head
(i)	Income received in advance	Current Liabilities	Other Current Liabilities
(ii)	Capital Advances	Non Current Assets	Long term loans and Advances

1

1

(b) State any two.......................................Financial Statements.'

Ans. Limitations of 'Analysis of Financial Statements' are : **(any two)**

- Does not consider price level changes.
- May be misleading without the knowledge of the changes in accounting procedures followed by a firm.
- Monetary information alone is considered and non-monetary aspects are ignored.
- Financial analysis is historical analysis and does not reflect the future position.
- Since subjectivity due to personal judgement is inherent in financial statements, the analysis is not free from personal bias.
- It only identifies the symptoms & does not offer complete diagnosis or remedy to the problems.

2

= 4 Marks

---

21 | 20 | 22

Q. (a) The net profit .... Interest Coverage Ratio.

Ans. (a)

$$\text{Interest Coverage Ratio} = \frac{\text{Net profit before interest and tax}}{\text{Interest on Long term loans}}$$

Net profit before interest and tax = Net profit after interest and tax + tax @40% +Interest

= 1,20,000 + 80,000 + 10,000 = 2,10,000

$$\text{Interest Coverage Ratio} = \frac{2,10,000}{10,000} = \textbf{21 times}$$

2

Q. (b) From the following.. Rent Rs.5,000.

Ans. (b)

$$\text{Inventory turnover Ratio} = \frac{\text{Cost of Revenue from Operations}}{\text{Average Inventory}}$$

Cost of Revenue from Operations = Opening Inventory + Net Purchases + Wages + Carriage inwards - Closing Inventory

= 20,000 + 79,000 +9,000 + 4,000 – 22,000 = 90,000

$$\text{Average Inventory} = \frac{(\text{Opening Inventory + Closing Inventory})}{2}$$

$$= \frac{(20,000 + 22,000)}{2} = 21,000$$

$$\text{Inventory turnover Ratio} = \frac{90,000}{21,000} = \textbf{4.29 times}$$

2

=4 Marks

---

22 | 21 | 20

Q. From the following.........................Common Size Statement:

Ans. **Common Size Statement of Profit and Loss**

For the year ended 31st March 2015 and 2016

Particulars	**Note No.**	**Absolute Amounts**		**%age of Revenue from operations**	
		2014-15 (₹)	2015-16 (₹)	2014-15	2015-16
Revenue from operations		20,00,000	30,00,000	100	100
Add :Other incomes		4,00,000	3,60,000	20	12
Total Revenue from operations		24,00,000	33,60,000	120	112
Less Expenses		10,00,000	12,00,000	50	40
Profit before tax		14,00,000	21,60,000	70	72

1 X 2=2

Less Income Tax		5,60,000	10,80,000	28	36
Profit after tax		8,40,000	10,80,000	42	36

½ X 4=2 = 4 Marks

23 | - | -

Q. Calculate..the year was Rs.55,000.

Ans.

Cash flows from Investing Activities:

Particulars	Amount (₹)
Sale of Plant and Machinery	40,000
Purchase of Plant and Machinery	(2,90,000)
Sale of Long Term Investments	3,50,000
Interest received on Investments	*60,000
Investments in Shares of Miko Ltd.	(10,00,000)
Dividend received from Miko Ltd.	**72,000
Goodwill purchased	(80,000)
	(8,48,000)

4

Note 1:

It is assumed that Investments in Shares of Miko Ltd. were made and Long Term Investments were sold on 31st March 2015.

In case it is assumed that Investments in Shares of Miko Ltd. were made and Investments were sold on 31st March 2014, interest would be *18,000 and dividend would be **1,62,000 and Cash flows from Investing activities would be 8,00,000

Dr. Plant and Machinery A/c Cr.

Particulars	**Amt.₹**	**Particulars**	**Amt. ₹**
To balance b/d	4,00,000	By Cash A/c	40,000
To Gain on sale	5,000	By depreciation A/c	55,000
To Cash A/c (purchase of machinery)	2,90,000	By balance c/d	6,00,000
	6,95,000		6,95,000

2 = 6 marks

PART C

(Computerized Accounting)

18 | 19 | 19

Q. What is.........................'Block Code'?

Ans.

In a block code, a range of computer is partitioned into a desired number of sub rangesand each range is allotted to a specific group. In most of the uses of block codes, numbers within a sub range follow sequential coding scheme, i.e. the numbers increase consecutively.

½ X 2 =1 Mark

19 | 18 | 18

Q. What..................................'Query'?

Ans.

Queries provide the real power to a database in terms of its capabilities to answer more complex request.

=1 Mark

20 | 21 | 22

Q. State................................accounting system.

Ans.

Advantages of CAS

Following are the advantages of computerized accounting system(CAS) **(Any two)**

1. Timely generation of reports and information in desired format.
2. Efficient record keeping
3. Ensures effective control over the system.
4. Economy in the processing of accounting data.
5. Confidentiality of data is maintained.

2

			Limitations of CAS Following are the limitation of CAS software: **(Any Two)** 1. Faster obsolescence of technology necessitates investment in shorter period of time. 2. Data may be lost or corrupted due to power interruptions. 3. Data are prone to hacking. 4. Un-programmed and un-specified reports cannot be generated	**2** **=** **4 Marks**
21	**22**	**20**	**Q. Explain............................software.** **Ans.** Any **two** from the following with explanation: 1. Flexibility. 2. Cost of installation and maintenance. 3. Size of organization. 4. Ease of adaptation and training needs. 5. Utilities/MIS reports. 6. Expected level of secrecy. 7. Vendors' reputation and capabilities.	**2x2** **=4** **Marks**
22	**20**	**21**	**Q. Give...DBMS.** **Ans.** SQL and MS ACCESS are the two commonly available DBMS software Advantages of DBMS **(Any two)** with explanation: 1. Reduce Data redundancy. 2. Information protection 3. Data dictionary management. 4. Greater consistency 5. Reduced cost 6. Backup and recovery facility.	**2** **2** **=4** **Marks**
23	**-**	**-**	**Q. Explain...Charts/ Graphs.** **Ans.** Different elements of chart/Graph are (with explanation) **(any six)** 1. The chart area 2. The plot area 3. The data points 4. The horizontal (category) and vertical (value) axis. 5. The legend. 6. A chart and axis title. 7. A data label.	**1x6** **=** **6 Marks**