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Q. Set No.			Marking Scheme Compartment 2014-15 Accountancy (055) (Compartment) Outside Delhi – 67/3 Expected Answers / Value points	Distribution of marks
67/ 1	67/ 2	67/ 3		



			<table border="1"> <tr> <td>iii.</td> <td>8% Debenture Allotment A/c Loss on issue of debenture A/c To 8% Debenture A/c To Premium on redemption of debenture A/c (For allotment money due)</td> <td>Dr. Dr.</td> <td>25,00,000 5,00,000</td> <td>25,00,000 5,00,000</td> <td rowspan="2">1 ½</td> </tr> <tr> <td>iv.</td> <td>Bank A/c To 8% Debenture Allotment A/c (For allotment money received)</td> <td>Dr.</td> <td>25,00,000</td> <td>25,00,000</td> </tr> </table>	iii.	8% Debenture Allotment A/c Loss on issue of debenture A/c To 8% Debenture A/c To Premium on redemption of debenture A/c (For allotment money due)	Dr. Dr.	25,00,000 5,00,000	25,00,000 5,00,000	1 ½	iv.	Bank A/c To 8% Debenture Allotment A/c (For allotment money received)	Dr.	25,00,000	25,00,000	½ = 3 Marks																						
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7	8	9	<p>Q. 'Nandan Ltd.'.....to the society. Ans.</p> <p style="text-align: center;">Books of Nandan Ltd. Journal</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Particulars</th> <th>LF</th> <th>Dr (₹)</th> <th>Cr (₹)</th> <th></th> </tr> </thead> <tbody> <tr> <td>i.</td> <td>Bank A/c To Equity Share Application & Allotment A/c (For application money received on 50,000 equity shares of ₹100 each at par)</td> <td>Dr.</td> <td>50,00,000</td> <td>50,00,000</td> <td>½</td> </tr> <tr> <td>ii.</td> <td>Equity Share Application & Allotment A/c To Equity Share Capital A/c (For equity share application money transferred to share capital A/c)</td> <td>Dr.</td> <td>50,00,000</td> <td>50,00,000</td> <td>½</td> </tr> <tr> <td>iii.</td> <td>Bank A/c To 10% Debenture Application & Allotment A/c (For application money received on 80,000 10% debentures of ₹ 50 each)</td> <td>Dr.</td> <td>40,00,000</td> <td>40,00,000</td> <td>½</td> </tr> <tr> <td>iv.</td> <td>10% Debenture Application & Allotment A/c To 10 % Debentures A/c (For amount transferred to debenture account)</td> <td>Dr.</td> <td>40,00,000</td> <td>40,00,000</td> <td>½</td> </tr> </tbody> </table> <p>Value which the company wants to communicate to the society (Any one):</p> <ul style="list-style-type: none"> • Welfare of employees • Environment awareness • Employment in the backward areas • Spreading literacy <p>(OR any other suitable value)</p> <p>Note: In case combined entries for issue of shares and debentures have been passed full credit is to be given.</p>				Date	Particulars	LF	Dr (₹)	Cr (₹)		i.	Bank A/c To Equity Share Application & Allotment A/c (For application money received on 50,000 equity shares of ₹100 each at par)	Dr.	50,00,000	50,00,000	½	ii.	Equity Share Application & Allotment A/c To Equity Share Capital A/c (For equity share application money transferred to share capital A/c)	Dr.	50,00,000	50,00,000	½	iii.	Bank A/c To 10% Debenture Application & Allotment A/c (For application money received on 80,000 10% debentures of ₹ 50 each)	Dr.	40,00,000	40,00,000	½	iv.	10% Debenture Application & Allotment A/c To 10 % Debentures A/c (For amount transferred to debenture account)	Dr.	40,00,000	40,00,000	½	1 = 3 Marks
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10	7	10	<p>Q. On 1st April 2012.....9% debentures. Ans.</p> <p style="text-align: center;">Journal</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Particulars</th> <th>LF</th> <th>Dr. Amt (₹)</th> <th>Cr. Amt (₹)</th> <th></th> </tr> </thead> <tbody> <tr> <td>i.</td> <td>Own Debenture A/c</td> <td>Dr.</td> <td>37,600</td> <td></td> <td></td> </tr> </tbody> </table>				Date	Particulars	LF	Dr. Amt (₹)	Cr. Amt (₹)		i.	Own Debenture A/c	Dr.	37,600																					
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			A/c		By Reserve Fund A/c By P/L Suspense A/c By Priya's Capital A/c By Anna's Capital A/c	60,000 4,000 90,000 30,000	$\frac{1}{2}$	= 4 Marks																																																													
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-	-	13	Q. On March 31st, 2014.....rectifying entry. Ans. <p style="text-align: center;">Journal</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Particulars</th> <th>LF</th> <th>Dr (₹)</th> <th>Cr (₹)</th> </tr> </thead> <tbody> <tr> <td>2014 Mar 31</td> <td>Chahat A/c To Ekta's Capital A/c (Being interest on capital and interest on drawings omitted, now adjusted)</td> <td>Dr.</td> <td>5,400</td> <td>5,400</td> </tr> </tbody> </table> <p>Working Notes: Calculation of Opening Capital :</p> <table border="1"> <thead> <tr> <th></th> <th>Ekta</th> <th>Ankit</th> <th>Chahat</th> </tr> </thead> <tbody> <tr> <td>Closing Capitals</td> <td>1,50,000</td> <td>2,10,000</td> <td>2,70,000</td> </tr> <tr> <td>Less: Profits</td> <td>(20,000)</td> <td>(40,000)</td> <td>(60,000)</td> </tr> <tr> <td>Add: Drawings</td> <td>24,000</td> <td>24,000</td> <td>24,000</td> </tr> <tr> <td>Opening Capitals</td> <td><u>1,54,000</u></td> <td><u>1,94,000</u></td> <td><u>2,34,000</u></td> </tr> </tbody> </table> <p>Table showing adjustment:</p> <table border="1"> <thead> <tr> <th></th> <th>Ekta</th> <th>Ankit</th> <th>Chahat</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Interest on Capital (Cr.)</td> <td>15,400</td> <td>19,400</td> <td>23,400</td> <td>58,200</td> </tr> <tr> <td>Interest on Drawing (Dr.)</td> <td>600</td> <td>600</td> <td>600</td> <td>1,800</td> </tr> <tr> <td>Net (Cr.)</td> <td>14,800</td> <td>18,800</td> <td>22,800</td> <td>56,400</td> </tr> <tr> <td>Profits already distributed (Dr.)</td> <td>9,400</td> <td>18,800</td> <td>28,200</td> <td>56,400</td> </tr> <tr> <td>Net Effect</td> <td>5,400</td> <td>nil</td> <td>5,400</td> <td>---</td> </tr> </tbody> </table>						Date	Particulars	LF	Dr (₹)	Cr (₹)	2014 Mar 31	Chahat A/c To Ekta's Capital A/c (Being interest on capital and interest on drawings omitted, now adjusted)	Dr.	5,400	5,400		Ekta	Ankit	Chahat	Closing Capitals	1,50,000	2,10,000	2,70,000	Less: Profits	(20,000)	(40,000)	(60,000)	Add: Drawings	24,000	24,000	24,000	Opening Capitals	<u>1,54,000</u>	<u>1,94,000</u>	<u>2,34,000</u>		Ekta	Ankit	Chahat	Total	Interest on Capital (Cr.)	15,400	19,400	23,400	58,200	Interest on Drawing (Dr.)	600	600	600	1,800	Net (Cr.)	14,800	18,800	22,800	56,400	Profits already distributed (Dr.)	9,400	18,800	28,200	56,400	Net Effect	5,400	nil	5,400	---	2 2 2 6 Marks
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			Share forfeited A/c To Capital Reserve A/c (Being profit on reissue of forfeited shares transferred to capital reserve)	Dr.		4,200		4,200		1	
			(b)								
			Journal								
			Date	Particulars	LF	Dr. Amt (₹)		Cr. Amt (₹)			
				Share Capital A/c To Share Forfeited A/c To Discount on issue of shares A/c To Share first Call A/c (Being 1,000 shares of ₹ 100 each. ₹ 80 called up issued at a discount of 10% forfeited for non payment of first call)	Dr.	80,000		40,000 10,000 60,000		1	
				Bank A/c Discount on issue of shares A/c To Share Capital A/c (Being 800 shares reissued @ ₹ 70 per share ₹ 80 paid-up)	Dr. Dr.	56,000 8,000		64,000		1	
				Share forfeited A/c To Capital Reserve A/c (Being profit on reissue of forfeited shares transferred to capital reserve)	Dr.	8,000		8,000		1	
										1 = 6 Marks	
14	13	15	Q. Bhuvan, Suraj and Ibrahim.....Capital Accounts.								
			Ans.								
			Realisation A/c								
			Particulars	Amt (₹)		Particulars	Amt (₹)				
			To Stock	20,100		By Sundry Creditors	50,400				
			To Debtors	62,600		By Investment Fluctuation Fund A/c	10,000				
			To Furniture	20,000		By Buwan's Capital A/c (Investments)	18,000			2 ½	
			To Investments	16,000		By Suraj's Capital A/c (Stock)	17,500				
			To Cash (Sundry creditors)	50,400		By Ibrahim's Capital A/c (Furniture)	20,000				
			To Cash (Exp.)	4,500		By Cash A/c (Debtors)	60,500				
			To profit Transferred to Partners' Capital A/c:								
			Bhuvan	1,400	}						
			Suraj	933							
			Ibrahim	467							
				2,800							
				1,76,400			1,76,400				
			Partner's Capital A/c								
			Particulars	Bhuvan	Suraj	Ibrahim	Particulars	Bhuvan	Suraj	Ibrahim	

			(₹)	(₹)	(₹)		(₹)	(₹)	(₹)	
		To Realisation A/c	18,000	17,500	20,000	By Balance b/d	30,000	20,000	10,000	2
						By General Reserve A/c	6,000	4,000	2,000	
		To Cash A/c	19,400	7,433	---	By Realisation A/c	1,400	933	467	
						By Cash A/c	---	---	7,533	
			<u>37,400</u>	<u>24,933</u>	<u>20,000</u>		<u>37,400</u>	<u>24,933</u>	<u>20,000</u>	
		Dr.		Cash A/c				Cr.		
		Particulars	Amount (₹)		Particulars	Amount (₹)				
		To Bal. b/d	13,700		By Realisation (creditors)	50,400			1 ½	
		To Ibrahim	7,533		By Realisation A/c (Expenses)	4,500				
		To Realisation A/c (Debtors)	60,500		By Bhuwan's Capital A/c	19,400				
					By Suraj's Capital A/c	7,433				=
			<u>81,733</u>			<u>81,733</u>				6 Marks
16	17	16	Q. Dogra Ltd.....of the company. Ans. Books of Dogra Ltd. Journal							
			Date	Particulars	LF	Dr. Amt (₹)	Cr. Amt (₹)			
			i.	Equity Share Application A/c To Equity Share Capital A/c (For application money received on 80,000 shares)	Dr.	24,00,000	24,00,000		½	
			ii.	Equity Share Allotment A/c To Equity Share Capital A/c To Securities premium/ Securities premium reserve A/c (For equity share allotment made)	Dr.	32,00,000	16,00,000 16,00,000		1	
			iii.	Equity Share first & final call A/c To Equity Share Capital A/c (For first call money due on 80,000 shares)	Dr.	40,00,000	40,00,000		½	
			iv.	Equity Share Capital A/c Securities premium/ Securities premium reserve A/c To Share Forfeiture A/c To Equity share allotment A/c To Equity Share first Call A/c/ Calls in arrear A/c (For 600 shares forfeited)	Dr. Dr.	60,000 4,000	26,000 8,000 30,000		1	
			v.	Share Forfeiture A/c To Equity Share Capital A/c (For forfeited shares reissued)	Dr.	12,000	12,000		½	



			vi.	Share Forfeiture A/c To Capital Reserve A/c (For forfeiture of reissued shares transferred)	Dr.		14,000		14,000		½																																									
			Dr. Cash Book (Bank Column Only) Cr. <table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount (₹)</th> <th>Particulars</th> <th>Amount (₹)</th> </tr> </thead> <tbody> <tr> <td>To Equity Share Application A/c</td> <td>24,00,000</td> <td>By Balance C/d</td> <td>96,10,000</td> </tr> <tr> <td>To Equity Share Allotment A/c</td> <td>31,92,000</td> <td></td> <td></td> </tr> <tr> <td>To Equity Share first & final call A/c</td> <td>39,70,000</td> <td></td> <td></td> </tr> <tr> <td>To Equity Share Capital A/c</td> <td>48,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td><u>96,10,000</u></td> <td></td> <td><u>96,10,000</u></td> </tr> </tbody> </table>								Particulars	Amount (₹)	Particulars	Amount (₹)	To Equity Share Application A/c	24,00,000	By Balance C/d	96,10,000	To Equity Share Allotment A/c	31,92,000			To Equity Share first & final call A/c	39,70,000			To Equity Share Capital A/c	48,000				<u>96,10,000</u>		<u>96,10,000</u>		4																
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17 OR	16 OR	17 OR	Q. Lokesh, Mansoor and Nihal.....Capital Accounts. Ans. <p style="text-align: center;">Revaluation A/c</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">Dr</th> <th colspan="2" style="text-align: right;">Cr</th> </tr> <tr> <th>Particulars</th> <th>Amt (₹)</th> <th>Particulars</th> <th>Amt (₹)</th> </tr> </thead> <tbody> <tr> <td>To Workmen Compensation Claim A/c</td> <td style="text-align: right;">12,000</td> <td>By Provision A/c</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>To Investment A/c</td> <td style="text-align: right;">30,000</td> <td>By Loss transferred to Partner's Capital A/c</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="padding-left: 20px;">Lokesh</td> <td style="text-align: right;">-20,000</td> </tr> <tr> <td></td> <td></td> <td style="padding-left: 20px;">Mansoor</td> <td style="text-align: right;">-12,000</td> </tr> <tr> <td></td> <td></td> <td style="padding-left: 20px;">Nihal</td> <td style="text-align: right;">-8,000</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>42,000</u></td> <td></td> <td style="text-align: right;">40,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;"><u>42,000</u></td> </tr> </tbody> </table> <p style="text-align: center;">Partner's Capital A/c</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Particulars</th> <th>Lokesh (₹)</th> <th>Mansoor (₹)</th> <th>Nihal (₹)</th> <th>Particulars</th> <th>Lokesh (₹)</th> <th>Mansoor (₹)</th> <th>Nihal (₹)</th> </tr> </thead> <tbody> <tr> <td>To Mansoor's Capital A/c</td> <td style="text-align: right;">21,857</td> <td style="text-align: center;">---</td> <td style="text-align: right;">8,743</td> <td>By Balance b/d</td> <td style="text-align: right;">1,40,000</td> <td style="text-align: right;">80,000</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td>To Goodwill A/c</td> <td style="text-align: right;">20,000</td> <td style="text-align: right;">12,000</td> <td style="text-align: right;">8,000</td> <td>By Lokesh's Capital A/c</td> <td style="text-align: center;">---</td> <td style="text-align: right;">21,857</td> <td style="text-align: center;">---</td> </tr> <tr> <td>To P/L A/c</td> <td style="text-align: right;">10,000</td> <td style="text-align: right;">6,000</td> <td style="text-align: right;">4,000</td> <td>By Nihal's Capital A/c</td> <td style="text-align: center;">---</td> <td style="text-align: right;">8,743</td> <td style="text-align: center;">---</td> </tr> <tr> <td>To Revaluation A/c</td> <td style="text-align: right;">20,000</td> <td style="text-align: right;">12,000</td> <td style="text-align: right;">8,000</td> <td>By Cash A/c</td> <td style="text-align: center;">---</td> <td style="text-align: center;">---</td> <td style="text-align: right;">4,286</td> </tr> <tr> <td>To Cash A/c</td> <td style="text-align: right;">4,286</td> <td style="text-align: right;">20,600</td> <td style="text-align: center;">---</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>To Mansoor's Loan A/c</td> <td style="text-align: center;">---</td> <td style="text-align: right;">60,000</td> <td style="text-align: center;">---</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>To Balance c/d</td> <td style="text-align: right;">63,857</td> <td style="text-align: center;">---</td> <td style="text-align: right;">25,543</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>1,40,000</u></td> <td style="text-align: right;"><u>1,10,600</u></td> <td style="text-align: right;"><u>54,286</u></td> <td></td> <td style="text-align: right;"><u>1,40,000</u></td> <td style="text-align: right;"><u>1,10,600</u></td> <td style="text-align: right;"><u>54,286</u></td> </tr> </tbody> </table>								Dr		Cr		Particulars	Amt (₹)	Particulars	Amt (₹)	To Workmen Compensation Claim A/c	12,000	By Provision A/c	2,000	To Investment A/c	30,000	By Loss transferred to Partner's Capital A/c				Lokesh	-20,000			Mansoor	-12,000			Nihal	-8,000		<u>42,000</u>		40,000				<u>42,000</u>	Particulars	Lokesh (₹)	Mansoor (₹)	Nihal (₹)	Particulars	Lokesh (₹)	Mansoor (₹)	Nihal (₹)	To Mansoor's Capital A/c	21,857	---	8,743	By Balance b/d	1,40,000	80,000	50,000	To Goodwill A/c	20,000	12,000	8,000	By Lokesh's Capital A/c	---	21,857	---	To P/L A/c	10,000	6,000	4,000	By Nihal's Capital A/c	---	8,743	---	To Revaluation A/c	20,000	12,000	8,000	By Cash A/c	---	---	4,286	To Cash A/c	4,286	20,600	---					To Mansoor's Loan A/c	---	60,000	---					To Balance c/d	63,857	---	25,543						<u>1,40,000</u>	<u>1,10,600</u>	<u>54,286</u>		<u>1,40,000</u>	<u>1,10,600</u>	<u>54,286</u>	2
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18	19	18	Q. Koval Ltd.....activity. Ans. (d) Operating Activity								1 Mark																																																																																																												
19	18	19	Q. 'Shri Ltd.'.....Transactions. Ans. ₹ 15,00,000								1 Mark																																																																																																												
22	22	20	Q. Nishit.....above case. Ans. a) <u>Net Profit Ratio</u> As on 31-03-2013 = Net Profit after tax / Revenue from operations x 100								2																																																																																																												



			$= 7,00,000 / 14,00,000 \times 100$ $= 50\%$ <p style="text-align: right;">(1)</p> <p>As on 31-03-2014 = Net Profit after tax / Revenue from operations x 100</p> $= 9,10,000 / 18,00,000 \times 100$ $= 51\%$ <p style="text-align: right;">(1)</p> <p>b) Values: (Any two)</p> <ul style="list-style-type: none"> • Promoting healthy living. • Participation of Employees in excess profits. • Treating employees a part of the company. • Ethical practices of company • Hard work and honesty of employees. • Serving the organisation with dignity. <p>(Or any other suitable value)</p>	<p>2</p> <p>=</p> <p>4 Marks</p>																				
-	-	21	<p>Q. From the following.....loss.</p> <p>Ans.</p> <p>Total Asset to Debt ratio</p> <p>= Total Assets/ Long term debts (1/2)</p> <p>Total Assets = ₹ 17,00,000 (1)</p> <p>Long Term Debt = ₹ 14,60,000 (1)</p> <p>Total asset to debt ratio = ₹ 17,00,000 / ₹ 14,60,000</p> <p>= 1.16 : 1 (1 1/2)</p>	<p>=</p> <p>4 Marks</p>																				
-	-	22	<p>Q. (a) Under which..... analysis.</p> <p>Ans.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S.No.</th> <th>Items</th> <th>Headings</th> <th>Sub headings</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Loose Tools</td> <td>Current assets</td> <td>Inventories</td> </tr> <tr> <td>2</td> <td>Trademarks</td> <td>Non Current assets</td> <td>Fixed Assets: Intangible</td> </tr> <tr> <td>3</td> <td>Bank Overdraft</td> <td>Current liabilities</td> <td>Short term borrowings</td> </tr> <tr> <td>4</td> <td>Bonds</td> <td>Non current Liabilities</td> <td>Long term borrowings</td> </tr> </tbody> </table> <p>Q. (b) State.....analysis.</p> <p>Ans. (Any two)</p> <ul style="list-style-type: none"> • Assessing the earning capacity or profitability • Assessing managerial efficiency • To measure the solvency • To make comparative study with other firms • To measure the financial strength • To provide useful information to management • (Or any other suitable objective) 	S.No.	Items	Headings	Sub headings	1	Loose Tools	Current assets	Inventories	2	Trademarks	Non Current assets	Fixed Assets: Intangible	3	Bank Overdraft	Current liabilities	Short term borrowings	4	Bonds	Non current Liabilities	Long term borrowings	<p>2</p> <p>=</p> <p>4 Marks</p>
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23	23	23	<p>Q. Following.....was sold.</p>																					



Ans.



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**Cash flow statement of Srestha Ltd.
For the year ended 31st March 2014 as per AS-3 (Revised)**

Particulars	Details (₹)	Amount (₹)
-------------	-------------	------------



			Cash Flows from Operating Activities: Net Profit before tax & extraordinary items 4,00,000 <u>Add: Non cash and non-operating charges</u> Provision for Tax 1,40,000 Depreciation on machinery 1,30,000 Loss on sale of machinery <u>1,000</u> Operating profit before working capital changes 6,71,000 <u>Less: Increase in Current Assets</u> Increase in inventories (1,80,000) <u>Less: Decrease in Current Liabilities</u> Decrease in trade payables <u>(1,00,000)</u> Operating profit after working capital changes 3,91,000 <u>Less: Tax Paid</u> <u>(1,20,000)</u> Cash generated from Operating Activities 2,71,000 Cash flows from Investing Activities : Purchase of machinery (9,40,000) Sale of machinery 9,000 Purchase of Goodwill <u>(4,00,000)</u> Cash used in investing activities (13,31,000) Cash flows from Financing Activities: Issue of share capital 10,00,000 Money raised from long term borrowings <u>2,00,000</u> Cash from financing activities 12,00,000 1,40,000 Net increase in cash & cash equivalents <u>Add: Opening balance of cash & cash equivalents:</u> 2,40,000 Closing Balance of cash & cash equivalents 3,80,000			2 2 = 6 Marks
			PART C (Computerized Accounting)			
19	18	18	Q. The term 'Field'.....means: Ans. (c) Name of the table			1 Mark
18	19	19	Q. The components of.....refer to : Ans. (a) Analysis and recording of business transactions, preparation of trial balance, statement of Profit and Loss and Balance Sheet			1 Mark
22	21	20	Q. Enumerate different.....of data. Ans. Different elements of Chart/ Graph are: 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.			= 4 Marks
20	22	21	Q. State the.....using Tally.			



			<p>Ans.</p> <p>The following are the steps to construct BRS in tally:</p> <ol style="list-style-type: none"> Bring up the monthly summary of bank book. Bring your cursor to the first month and press enter. This brings up the vouchers for the month. Since this is a bank account, an additional button F5: reconcile will be visible on the right Press F5. The display now becomes an Edit screen in Reconciliation mode. The primary components are: A column for the ' Bankers Date'. The 'Reconciliation' at the bottom of the screen. Balance as per company's books. Amounts not reflected in banks. Balance as per bank. 	<p>= 4 Marks</p>
21	20	22	<p>Q. 'A business data.....its secrecy.</p> <p>Ans. The features which help to maintain secrecy (Any two):</p> <ol style="list-style-type: none"> Password security: Password is widely accepted security control to access the data. Only the authorised person can access the data. Any user who does not know the password cannot retrieve information from the system. It ensures data integrity. It uses a binary encoding format of storage and offers access to the data base. Data Audit: Audit feature of accounting software provides the user with administrator right in order to keep track of unauthorised access to the data base. It audit for the correctness of entries. Once entries are audited with adulterations, if any, the software displays all entries along with the name of the auditor user and date and time of alteration. Data vault: Software provides additional security for the imputed data and this feature is referred as data vault. Data vault ensures that original information is presented and is not tempered. Data vault password cannot be broken. Some software uses data encryption method. 	<p>= 4 Marks</p>
-	-	23	<p>Q. Name the table.....advantages.</p> <p>Ans. A format change, such as background cell shading or font colour that is applied to a cell when a specified condition for the data in the cell is true.</p> <p>Conditional formatting is often applied to worksheets to find:</p> <ul style="list-style-type: none"> Data that is above or below a certain value. Duplicate data values. Cells containing specific text. Data that is above or below average. Data that falls in the top ten or bottom ten values. <p>Benefits of using Conditional Formatting:</p> <ul style="list-style-type: none"> Helps in answering questions which are important for taking decisions. Guides with help of using visuals. Helps in understanding distribution and variation of critical data. 	<p>= 6 Marks</p>