

MARKING SCHEME

CLASS – XII (2023-24)

ACCOUNTANCY (903)

Q No.	Questions	Marks
1.	(A) पुराने लाभ बंटवारे के अनुपात में साझेदारों को वितरित किया जाता है (A) Distributed to the partners in old profit sharing ratio	1
2.	(D) Profit and Loss Suspense A/cDr. To Deceased Partner's Capital A/c.	1
3.	(B) वसूली खाता (Realisation A/c)	1
4.	साझेदारी अधिनियम 1932 (Partnership Act 1932)	1
5.	जब तक कुछ न कहा गया हो, नए साझेदार के प्रवेश पर पुराने साझेदारों का त्याग अनुपात उनके पुराने अनुपात के बराबर होगा। Unless otherwise stated, the sacrificing ratio of old partners on the admission of a new partner shall be equal to their old ratio.	1
6.	(A) (A) तथा (R) दोनों सत्य हैं और (R) कथन (A) की सही व्याख्या है। (A) Both (A) and (R) are true and (R) is the correct explanation of statement (A).	1
7.	(A) तथा (R) दोनों सत्य हैं और (R) कथन (A) की सही व्याख्या है। (A) Both (A) and (R) are true and (R) is the correct explanation of statement (A).	1
8.	रजिस्टर्ड पूँजी या नाममात्र की पूँजी (Registered or Nominal Capital)	1
9.	(i) लाभ और हानि का विवरण और (ii) तुलन पत्र (i) Statement of Profit and Loss and (ii) Balance Sheet.	1
10.	(C) 4:2:3	1
11.	कई बार जब कम्पनी ऋण लेती है तो ऋण की प्रतिभूति के रूप में मूल प्रतिभूति के अतिरिक्त ऋणपत्रों को भी सहायक प्रतिभूति के रूप में दे देती है। ब्याज अथवा मूलधन के भुगतान में त्रुटि की दशा में ऋणदाता अपना सम्पूर्ण ऋण व ब्याज पहले तो मूल प्रतिभूति से वसूल करता है और शेष ऋण के लिए वह कम्पनी का ऋणपत्रधारी बन जाता है। Many times when a company takes a loan, it gives debentures as collateral security in addition to the principal security as security for the loan. In case of default in payment of interest or principal, the lender first recovers his entire loan and interest from the principal security and becomes the debenture holder of the company for the remaining loan.	2

12.	<div><div><div><div><div><div>Dr.</div><div>PROFIT AND LOSS APPROPRIATION ACCOUNT</div><div>for the year ended 31st March, 2025</div><div>Cr.</div></div></div><table><tr><th>Particulars</th><th>₹</th><th>Particulars</th><th>₹</th></tr><tr><td>To Interest on A's Capital (4/7 of 1,40,000)</td><td>80,000</td><td>By Profit & Loss A/c (Net Profit)</td><td>1,40,000</td></tr><tr><td>To Salary to B (3/7 of 1,40,000)</td><td>60,000</td><td></td><td></td></tr><tr><td></td><td>1,40,000</td><td></td><td>1,40,000</td></tr></table><div>Working Note :<div><div>Interest on A's Capital = 10% on ₹24,00,000</div><div>Salary of B = ₹15,000 × 12</div></div><div><div>₹</div><div>2,40,000</div><div>1,80,000</div><div>4,20,000</div></div></div><div>Since available profit is only ₹1,40,000 which is less than appropriations of ₹4,20,000, profit will be distributed in the ratio of appropriations to be made :<table><tr><td>Interest on Capital</td><td>:</td><td>Salary</td></tr><tr><td>Or 2,40,000</td><td>:</td><td>1,80,000</td></tr><tr><td>Or 4</td><td>:</td><td>3</td></tr></table></div></div></div><div><div>OR अथवा</div><div><div><div>(i) किसी साझेदार द्वारा फर्म में और पूँजी लगाने पर, तथा</div><div>(ii) किसी साझेदार द्वारा अन्य साझेदारों की सहमति से स्थायी रूप से फर्म से पूँजी निकालने पर।</div><div>(i) When a partner invests more capital in the firm, and</div><div>(ii) When a partner permanently withdraws capital from the firm with the consent of the other partners.</div></div></div></div></div>	Particulars	₹	Particulars	₹	To Interest on A's Capital (4/7 of 1,40,000)	80,000	By Profit & Loss A/c (Net Profit)	1,40,000	To Salary to B (3/7 of 1,40,000)	60,000				1,40,000		1,40,000	Interest on Capital	:	Salary	Or 2,40,000	:	1,80,000	Or 4	:	3	<div>1</div> <div>1</div> <div>1+1</div>
Particulars	₹	Particulars	₹																								
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	1,40,000		1,40,000																								
Interest on Capital	:	Salary																									
Or 2,40,000	:	1,80,000																									
Or 4	:	3																									
13.	<div><div><div><div><div>Goodwill</div><div>24,000</div><div>Super Profits</div><div>Normal Profits</div><div>Super Profits</div><div>Hence, Average Profits</div><div>Capital Employed (or Net Assets) = Assets – Liabilities.</div></div><div><div>=</div><div>=</div><div>=</div><div>=</div><div>=</div><div>=</div><div>=</div></div><div><div>Super Profits × 4 year's purchase</div><div>Super Profits × 4</div><div>$\frac{24,000}{4} = ₹6,000$</div><div>$\frac{\text{Capital Employed}^{(1)} \times \text{Normal Rate of Return}}{100}$</div><div>$75,000 \times \frac{10}{100} = ₹7,500$</div><div>Average Profits – Normal Profits</div><div>Super Profits + Normal Profits</div><div>$₹6,000 + ₹7,500 = ₹13,500.$</div></div></div></div><div><div>OR अथवा</div><div><div><div>(i) व्यवसाय का सुविधाजनक स्थान, (ii) प्रबन्ध की कुशलता</div><div>(i) Convenient location of business, (ii) Efficiency of management</div></div></div></div></div> <div><div>½</div><div>½</div><div>½</div><div>½</div></div>	<div>1+1</div>																									
14.	<div>JOURNAL</div>																										

	Date	Particulars	L.F	Debit (Rs.)	Credit (Rs.)															
	1.	Bank A/c Dr. To Premium for goodwill A/c To C's capital A/C (being amount of goodwill premium brought in cash)		1,80,000	60,000 1,20,000	½														
	2.	Premium for goodwill A/c Dr. To A's Capital A/c (being Transfer of premium for goodwill to sacrificing partner's in sacrificing ratio)		60,000	60,000	1														
Calculation of new profit sharing ratio : C takes 1/4 th share out of 1.																				
Thus, the remaining profit is ¾ , this is divided equally between A and B.																				
A's new share = ¾ x ½ = 3/8																				
B's new share = ¾ x ½ = 3/8																				
Sacrifice made by A = 5/8 – 3/8 = 2/8																				
Sacrifice made by B = 3/8-3/8 = 0																				
15.	(i) संपत्तियों और दायित्वों के पुनर्मुल्यांकन पर उसके हिस्से की हानि ; (ii) पुस्तको में दिखाई गई ख्याति के अपलेखन में उसका हिस्सा । (i) his share of the loss on revaluation of assets and liabilities; (ii) his share in the write-off of goodwill shown in the books.						1+1													
16.	<table><tr><td>Date</td><td>Particulars</td><td>Debit (Rs.)</td><td>Credit (Rs.)</td></tr><tr><td></td><td>Share Capital A/c Dr. To share first call A/c To share forfeiture A/c (Being forfeiture of 1000 share)</td><td>7,000</td><td>2,000 5,000</td></tr><tr><td></td><td>Bank A/cDr. Share Forfeiture A/cDr. To Share Capital A/c</td><td>2,400 1,800</td><td>4,200</td></tr></table>						Date	Particulars	Debit (Rs.)	Credit (Rs.)		Share Capital A/c Dr. To share first call A/c To share forfeiture A/c (Being forfeiture of 1000 share)	7,000	2,000 5,000		Bank A/cDr. Share Forfeiture A/cDr. To Share Capital A/c	2,400 1,800	4,200	½	½
Date	Particulars	Debit (Rs.)	Credit (Rs.)																	
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	Bank A/cDr. Share Forfeiture A/cDr. To Share Capital A/c	2,400 1,800	4,200																	

Working notes:

- (1) Number of Debenture issued = $7,60,000 \div 95 = 8,000$.
- (2) As per new guidelines, Capital Reserve cannot be used for writing off Discount/Loss on Issue of Debenture.

19.

TABLE SHOWING ADJUSTMENT

	A ₹	B ₹	C ₹	Total ₹
Interest already credited @ 9%	16,200	5,400	10,800	32,400
Interest that should have been credited @ 10%	18,000	6,000	12,000	36,000
Partners less credited with	1,800	600	1,200	3,600
By allowing this interest, the profits of the firm will be reduced by ₹3,600. This loss will be divided in the ratio of 2 : 1 : 2.	1,440	720	1,440	3,600
Net effect	Cr. 360	Dr. 120	Dr. 240	

ADJUSTMENT ENTRY

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
2022 April 1	B's Current A/c C's Current A/c To A's Current A/c (Interest less charged on capital, now rectified)	Dr. Dr.	120 240	360

OR अथवा

1. Debit of Current A/c.
2. Credit of Current A/c.
3. Credit of Current A/c.
4. Credit of Current A/c.
5. Debit of Current A/c.
6. Credit of Current A/c.

2

1

$\frac{1}{2} \times 6 = 3$

20.

JOURNAL				
Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
	Reserve Fund A/c To Kanu's Capital A/c To Manu's Capital A/c To Akansha's Capital A/c (Reserve Fund transferred to Capital accounts)	Dr.	30,000	6,000 9,000 15,000
	Manu's A/c To Kanu's Capital A/c (Kanu's share of goodwill transferred to Manu's Capital A/c)	Dr.	30,000	30,000

Dr.	KANU'S CAPITAL ACCOUNT		Cr.	
	Particulars	₹	Particulars	₹
	To Kanu's Loan A/c (Balancing figure)	1,36,000	By Balance b/d By Reserve Fund By Manu's Capital A/c	1,00,000 6,000 30,000
		<u>1,36,000</u>		<u>1,36,000</u>

21.

Revaluation Account			
Particulars	Amount	Particulars	Amount
To Patents	2,000	By Provision for Doubtful debts	2,000
To profit Transferred to:		By Typewriter	2,600
A's Capital A/c	2,000	By Provision for discount on Creditors	400
B's Capital A/c	1,000		
	5,000		5,000

1.5

Particulars	A	B	C	Particulars	A	B	C
To Balance c/d	60,000	35,000	-	BY Balance b/d	40,000	30,000	-
				By Reserve Fund	8,000	4,000	-
				By Revaluation	2,000	1,000	-
				By Premium for Goodwill	10,000	-	-
	1,42,000	1,18,000	-		60,000	35,000	-
To Balance C/d	60,000	35,000	19,000	By Balance B/d	60,000	35,000	
				By Bank	-	-	19,000
	60,000	35,000	19,000		60,000	35,000	19,000

Partner's Capital A/c

1.5

Balance Sheet				1
as at 1 st April 2022				
Liabilities	Amount	Assets	Amount	
Capital A/c		Machinery	33,600	
A 60,000		Building	25,000	
B 35,000		Stock	20,000	
C <u>19,000</u>	1,14,000	Bank	14,000	
Creditors 20,000		Sundry debtors 40,000		
Less: Provision <u>400</u>	19,600	Less: Provision <u>1,600</u>	38,400	
		Typewriter	2,600	
	1,33,600		1,33,600	
Working notes:				1
C's capital is not given in the question. He will bring capital according to his share of profit. C's share in the profits is 1/6. A and B are shareholders in the remaining 5/6. After all adjustments, A and B's capital is Rs. 60,000 + Rs. 35,000 = Rs. 95,000.				
If capital for 5/6 part = 95,000				
Then capital for 1 part = 95,000 × 6/5 = 1,14,000				
Therefore, capital for 1/6 part is = 1,14,000 x 1/6 = 19,000				
Calculation of bank balance :				
Goodwill brought in cash by C				

	<div>1. To find out the new profit sharing ratio.</div> <div>2. Accounting treatment of goodwill</div> <div>3. Accounting treatment for revaluation of assets and liabilities</div> <div>4. Accounting treatment of reserves and accumulated profits</div> <div>5. To adjust the capitals of partners as per the new profit sharing ratio.</div>																																					
22.	<div>JOURNAL</div> <table><tr><th>Sr. No.</th><th>Particulars</th><th>L. F</th><th>Debit</th><th>Credit</th><td></td></tr><tr><td></td><td>Bank A/cDr. To Equity Share Capital A/c (Being application money received)</td><td></td><td>34,00,000</td><td>34,00,000</td><td>1/2</td></tr><tr><td></td><td>Equity share Application A/cDr. To Equity share capital A/c To Equity share allotment A/c To Bank A/c (Being shares allotted and balance refunded)</td><td></td><td>34,00,000</td><td>24,00,000 6,00,000 4,00,000</td><td>1/2</td></tr><tr><td></td><td>Equity share allotment A/cDr. To Equity share capital A/c To securities premium reserve A/c (being share allotment money including premium due)</td><td></td><td>51,00,000</td><td>36,00,000 15,00,000</td><td>1/2</td></tr><tr><td></td><td>Bank A/cDr. Calls in arrears A/cDr. To Equity share allotment A/c (being allotment money received)</td><td></td><td>42,00,000 3,00,000</td><td>45,00,000</td><td>1/2</td></tr><tr><td></td><td>Equity share capital A/cDr. Securities premium reserve A/cDr. To share forfeited A/c To calls in arrears A/c (Being 4000 share forfeited for non payment of</td><td></td><td>4,00,000 1,00,000</td><td>2,00,000 3,00,000</td><td>1/2</td></tr></table>	Sr. No.	Particulars	L. F	Debit	Credit			Bank A/cDr. To Equity Share Capital A/c (Being application money received)		34,00,000	34,00,000	1/2		Equity share Application A/cDr. To Equity share capital A/c To Equity share allotment A/c To Bank A/c (Being shares allotted and balance refunded)		34,00,000	24,00,000 6,00,000 4,00,000	1/2		Equity share allotment A/cDr. To Equity share capital A/c To securities premium reserve A/c (being share allotment money including premium due)		51,00,000	36,00,000 15,00,000	1/2		Bank A/cDr. Calls in arrears A/cDr. To Equity share allotment A/c (being allotment money received)		42,00,000 3,00,000	45,00,000	1/2		Equity share capital A/cDr. Securities premium reserve A/cDr. To share forfeited A/c To calls in arrears A/c (Being 4000 share forfeited for non payment of		4,00,000 1,00,000	2,00,000 3,00,000	1/2	
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allotment including premium)				
Bank A/cDr.				
Share Forfeiture A/cDr.		2,40,000		
To share capital A/c		60,000	3,00,000	1/2
(Being forfeited share reissued at Rs.14 per share)				
Share forfeited A/c Dr.				
To Capital Reserve A/c		90,000	90,000	
(being share forfeited money transferred to capital reserve A/c)				½

निवेशक अंशों के लिए अभिदान (आवेदन) करते हैं, जिससे कंपनी को पूंजी प्राप्त होती है।

अधिक अभिदान एवं अल्प अभिदान में अन्तर

अन्तर का आधार	अंशों का अधिक अभिदान (Oversubscription of Shares)	अंशों का अल्प अभिदान (Undersubscription of Shares)
1. आवेदित अंश (Shares Applied)	इस दशा में जनता द्वारा आवेदन किए गए अंश उन्हें प्रस्तावित (Offer) किए गए अंशों की संख्या से अधिक होते हैं।	इस दशा में जनता द्वारा आवेदन किए गए अंश उन्हें प्रस्तावित (Offer) किए गए अंशों की संख्या से कम होते हैं।
2. आवेदन स्वीकार करना (Acceptance of Applications)	सभी आवेदनों को स्वीकार नहीं किया जाता है। या तो कुछ को अस्वीकार किया जाता है अथवा अंशों का आनुपातिक (pro-rata) आबंटन किया जाता है।	सभी आवेदनों को पूर्ण रूप से स्वीकार किया जाता है।
3. आधिक्य आवेदन राशि की वापसी (Refund of Excess Application money)	आधिक्य आवेदन राशि को या तो वापिस किया जाता है अथवा आबंटन या याचना में समायोजित किया जाता है।	क्योंकि सभी को पूर्ण अंश आबंटित किए जाते हैं अतः वापिस करने योग्य आधिक्य राशि होती ही नहीं है।
4. न्यूनतम अभिदान (Minimum Subscription)	इस दशा में कम्पनी को न्यूनतम अभिदान (निर्गमन राशि का 90%) की समस्या का सामना नहीं करना पड़ता है।	इस दशा में कम्पनी को न्यूनतम अभिदान की समस्या का सामना करना पड़ सकता है।

Basis	Over-Subscription	Under-subscription
1. Shares applied	Shares Applied In this case, the number of shares applied by the public is more than the number of shares offered.	In this case, the number of shares applied by the public is less than the number of shares offered.
2. Acceptance of Application	All applications are not accepted. Some may be rejected or shares are allotted on a pro-rata basis.	All applications are fully accepted.
3. Refund of Excess Application money	The excess application money is either refunded or adjusted in allotment or future calls.	Since all applicants receive full allotment, there is no excess amount to be refunded.
4. Minimum Subscription	The company does not face any issue regarding minimum subscription (90% of issued capital).	The company may face difficulty in receiving minimum subscription.

23.

वित्तीय विवरण लेखांकन प्रक्रिया के अन्तिम परिणाम हैं। यह किसी व्यवसाय की लाभप्रदता

1

	(Profitability) तथा वित्तीय स्थिति (Financial Position) के विषय में जानकारी प्रदान करते हैं। Ans. Financial statements are the end results of the accounting process. They provide information about the profitability and financial position of a business.	
24.	(D) लेखांकित तथ्य (D) Recorded Facts	1
25.	बैंक ओवरड्राफ्ट में कमी को आम तौर पर नकदी प्रवाह विवरण के अंतर्गत वित्तीय गतिविधियों के अंतर्गत नकदी बहिर्वाह के रूप में वर्गीकृत किया जाता है। A decrease in a bank overdraft is generally classified as a cash outflow under financing activities within a statement of cash flows.	1
26.	(A) (A) तथा (R) दोनों सत्य हैं और (R) कथन (A) की सही व्याख्या है। (A) Both (A) and (R) are true and (R) is the correct explanation of statement (A).	1
27.	संचालन व्यय operating expenses	1
28.	(i) लाभ-हानि के विषय में सूचना प्रदान करना। (ii) वित्तीय स्थिति के विषय में सूचना प्रदान करना। (i) To provide information about profit and loss. (ii) To provide information about financial position.	1+1=2
29.	<p>Cost of Revenue from Operations = Revenue from Operations - Gross Profit</p> <p>= ₹6,00,000-25% of ₹6,00,000</p> <p>= ₹6,00,000-₹1,50,000 = ₹4,50,000</p> <p>Inventory Turnover Ratio = $\frac{\text{Cost of Revenue from Operations}}{\text{Average Inventory}}$</p> <p>3 (Given) = $\frac{4,50,00}{\text{Average Inventory}}$</p> <p>Average Inventory = ₹4,50,000/3 = ₹1,50,000</p> <p>Opening Inventory + Closing Inventory = Average Inventory × 2</p> <p>= ₹1,50,000 × 2 = ₹3,00,000</p> <p>Since Opening Inventory is 25% of Closing Inventory, ratio between Opening Inventory and Closing Inventory will be 25: 100 Or 1:4</p> <p>Opening Inventory = ₹3,00,000 × 1/5 = ₹ 60,000</p> <p>Closing Inventory = ₹3,00,000 × 4/5 = ₹2,40,000</p> <p style="text-align: center;">OR अथवा</p> <p>Inventory Turnover Ratio = $\frac{\text{Cost of Revenue from Operations (Cost of Goods Sold)}}{\text{Average Inventory}}$ =times</p>	<p>½</p> <p>½</p> <p>½</p> <p>½</p> <p>½</p> <p>1</p> <p>1+2=3</p>

उच्च स्टॉक आवर्त अनुपात यह प्रदर्शित करता है कि स्टॉक तीव्र गति से संचालन क्रियाओं से आगम में परिवर्तित हो रहा है। इस अनुपात में सुधार होने का अर्थ है कि या तो स्टॉक में कम विनियोग से उतनी ही मात्रा में संचालन क्रियाओं से आगम हो रहा है अथवा स्टॉक में बिना वृद्धि के ही संचालन क्रियाओं से आगम की मात्रा में वृद्धि हो गई है।

$$\text{Inventory Turnover Ratio} = \frac{\text{Cost of Revenue from Operations (Cost of Goods Sold)}}{\text{Average Inventory}} = \dots \text{times}$$

A high stock turnover ratio shows that the stock is being converted into revenue from operating activities at a faster pace. An improvement in this ratio means that either the same amount of revenue is being generated from operating activities with less investment in stock or the amount of revenue from operating activities has increased without any increase in stock.

30.

Calculation of Cash from Investing Activities

Particulars	Amount
	₹
Sale of Plant and Machinery	40,000
Sale of Land (See Note 1)	1,60,000
Purchase of Plant & Machinery (See Note 2)	(2,60,000)
Purchase of Non-Current Investments	(60,000)
Net Cash flows from Investing Activities	(1,20,000)

Working Note No. 1

LAND A/C			
Dr.			Cr.
Particulars	Amount	Particulars	Amount
	₹		₹
To Balance b/d	2,00,000	By Bank A/c (Sale of Land)	1,60,000
To Gain on Sale of Land A/c	60,000	By (Balancing Figure)	1,00,000
	2,60,000	By Balance c/d	2,60,000

Working Note No. 2

PLANT & MACHINERY A/C (On Written Down Value Basis)			
Dr.			Cr.
Particulars	Amount	Particulars	Amount
	₹		₹
To Balance b/d	8,50,000	By Depreciation	50,000
To Bank A/c		By Bank A/c (Sale of Machinery)	40,000
(Purchase of Machinery)		By Loss on Sale of Machinery	20,000
(Balancing Figure)	2,60,000	A/c	10,00,000
	11,10,000	By Balance c/d	11,10,000

OR अथवा

यह एक विशेष अवधि के दौरान रोकड़ एवं रोकड़ समतुल्यों (Cash equivalents) के स्रोतों (Inflow or Sources) तथा उपयोगों (Outflows or uses) का विवरण है।

रोकड़ प्रवाह विवरण की चार सीमाएँ :

1. तरलता का माप करने के लिए उपयुक्त नहीं ।
2. ऊपरी दिखावाट की संभावना ।
3. गैर - नकदी व्यवहारों की अवहेलना ।

1+4=5

	<p>4. लेखांकन के उपार्जन आधार की अवहेलना ।</p> <p>It is a statement of the inflows or sources and outflows or uses of cash and cash equivalents during a particular period.</p> <p>Four limitations of the cash flow statement:</p> <ol style="list-style-type: none"> 1. Not suitable for judging the liquidity 2. Possibility of window dressing 3. It ignores non-cash transaction 4. It ignores the accrual concept of accounting 	
	COMPUTERIZED ACCOUNTING	
23	Data, Report, Ledger, Hardware, Software. (any two)	½ marks each
24	<p>(i) Accounting transactions</p> <p>(ii) Accounting software</p>	½ marks each
25	(C) Assets, Capital, Liabilities, Revenue and Expenses	1
26	(C) Column between start and end points of Excel sheet	1
27	(C) Data is not made available to everybody.	1
28	<p>Sequential codes:- Sequential codes are those codes in which the numbers or letters are arranged in a consecutive order. These types of codes are mostly applied in source documents such as cheques, invoices.</p> <p>It also helps in document search by tracking a relevant document based on the code or by identifying the missing codes in a document based on the numbers.</p> <p>Mnemonic codes:- Mnemonic codes are those codes that consist of alphabets or abbreviations as symbols for codifying a piece of information. E.g. HQ for headquarters, DLI for Delhi in train bookings.</p>	<p>1</p> <p>1</p>
29	<p>A graph is defined as a diagram or a pictorial representation that represents the interrelation between data or values in an organized manner.</p> <p>The three advantages of graphs are as follows: (any two)</p> <ol style="list-style-type: none"> 1. It makes data presentable and easy to understand. 2. It helps in summarizing the data in a crisp manner. 3. It helps in the comparison of data in a better way. <p>OR</p> <p>Types of vouchers (any three):</p> <p>(i) Contra voucher: Used for fund transfer between cash and Bank A/c only. This voucher is used if cash is withdrawn from Bank for office or deposited in the Bank from office.</p>	<p>1</p> <p>1+1</p> <p>1+1+1</p>

