

	<p style="text-align: center;"><b>MARKING SCHEME</b>  <b>STRICTLY CONFIDENTIAL</b>  <b>(For Internal and Restricted use only)</b>  <b>Senior Secondary School Examination, 2026 (XII<sup>th</sup>)</b>  <b>SUBJECT NAME: - ACCOUNTANCY Q.P. CODE 67/3/3</b></p>
	<b>General Instructions:</b>
<b>1</b>	The CBSE has decided to introduce On Screen Marking (OSM) for the evaluation of Class XII answer Book with the 2026 Examination.
<b>2</b>	You are aware that evaluation is the most important process in the actual and correct assessment of the candidates. A small mistake in evaluation may lead to serious problems which may affect the future of the candidates, education system and teaching profession. To avoid mistakes, it is requested that before starting evaluation, you must read and understand the spot evaluation guidelines carefully.
<b>3</b>	<b>“Evaluation policy is a confidential policy as it is related to the confidentiality of the examinations conducted, evaluation done and several other aspects. Its leakage to public in any manner could lead to derailment of the examination system and affect the life and future of millions of candidates. Sharing this policy/document to anyone, publishing in any magazine and printing in Newspaper/Website, etc. may invite action under various rules of the Board and IPC.”</b>
<b>4</b>	Evaluation is to be done as per instructions provided in the Marking Scheme. It should not be done according to one’s own interpretation or any other consideration. Marking Scheme should be strictly adhered to and religiously followed. <b>However, while evaluating, answers which are based on latest information or knowledge and/or are innovative, they may be assessed for their correctness otherwise and due marks be awarded to them. In Class-XII, while evaluating two competency-based questions, please try to understand given answer and even if reply is not from marking scheme but correct competency is enumerated by the candidate, due marks should be awarded.</b>
<b>5</b>	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, the due marks should be awarded accordingly.
<b>6</b>	The Head-Examiner must go through the first five answer books evaluated by each evaluator on the first day, to ensure that evaluation has been carried out as per the instructions given in the Marking Scheme. If there is any variation, the same should be zero after deliberation and discussion. The remaining answer books meant for evaluation shall be given only after ensuring that there is no significant variation in the marking of individual evaluators.
<b>7</b>	Evaluators will mark ( ✓ ) wherever answer is correct. For wrong answer CROSS ‘X’ be marked. Evaluators will not put right (✓) while evaluating which gives an impression that answer is correct and no marks are awarded. <b>This is most common mistake which evaluators are committing.</b>
<b>8</b>	If a question has parts, please award marks on the right-hand side for each part in the OSM Portal. Marks awarded for different parts of the question will be totaled up by the OSM System.

9	If a question does not have any parts, marks must be awarded in the left-hand margin in the OSM Portal. This may also be followed strictly.
10	No marks to be deducted for the cumulative effect of an error. It should be penalized only once.
11	A full scale of marks 80 has to be used. Please do not hesitate to award full marks if the answer deserves it.
12	Every examiner has to necessarily do evaluation work for full working hours i.e., 8 hours every day and evaluate 20 answer books per day in main subjects and 25 answer books per day in other subjects (Details are given in Spot Guidelines). This is in view of the reduced syllabus and number of questions in question paper.
13	Ensure that you do not make the following common types of errors committed by the Examiner in the past :- <ul style="list-style-type: none"> <li>• Answers marked as correct, but marks not awarded. (Ensure that the right tick mark is correctly and clearly indicated. It should merely be a line. Same is with the X for incorrect answer.)</li> <li>• Half or a part of answer marked correct and the rest as wrong, but no marks awarded.</li> </ul>
14	While evaluating the answer books if the answer is found to be totally incorrect, it should be marked as cross (X) and awarded zero (0) Marks.
15	The Examiners should acquaint themselves with the guidelines given in the “ <b>Guidelines for Spot Evaluation</b> ” before starting the actual evaluation.
16	The candidates are entitled to obtain photocopy of the Answer Book on request on payment of the prescribed processing fee. All Examiners/Additional Head Examiners/Head Examiners are once again reminded that they must ensure that evaluation is carried out strictly as per value points for each answer as given in the Marking Scheme.
17	In <b>Part A</b> , for questions having two options/alternatives, where only one option/ alternative is required to be attempted: <ul style="list-style-type: none"> <li>• If the candidate has attempted both the options/alternatives, the Evaluator shall award marks in both the options/alternatives. The system will take the higher of two scores and disregard the other response.</li> <li>• If a candidate has attempted only one option/alternative, then the evaluator shall mark “NA” (Not Attempted) against the option/alternative that has not been attempted by the candidate.</li> </ul>
18	In <b>Part B</b> , for questions having two options/alternatives, where only one option/alternative is required to be attempted, if the candidate has attempted both the options/alternatives, the evaluator shall award marks in the option/alternative where the candidate has scored higher marks and disregard the other response. The system will <b>NOT</b> take the higher of two scores.
19	In <b>Part B</b> Step marking, <ul style="list-style-type: none"> <li>• Questions of Option I (Analysis of Financial Statements) are numbered as: B_I_27, B_I_28 .... B_I_34 and</li> <li>• Questions of Option II (Computerised Accounting) are numbered as: B_II_27, B_II_28 .... B_II_34</li> </ul>
20	In <b>Part B</b> , if a candidate has attempted both Option I (Analysis of Financial Statements) and Option II (Computerised Accounting), where only one option is required to be attempted, the evaluator shall award marks in both options (I and II). The system will take the higher of the two scores (Option I or Option II) and disregard the other response.

**MARKING SCHEME**  
**ACCOUNTANCY (Subject Code-055)**  
**(PAPER CODE: 67/3/3)**

Q. No.	EXPECTED OUTCOMES/VAUE POINTS	Marks
	<b>PART A</b> <b>(Accounting for Partnership Firms and Companies)</b>	
<b>1</b>	<b>Q. When capitals of the partners are fluctuating.....</b>  <b>Ans. (B) Capital Account of Partners</b>	<b>1</b> <b>Mark</b>
<b>2</b>	<b>Q. Nigam Ltd. issued 40,000, 11% Debentures.....</b>  <b>Ans. (D) 5 %</b>	<b>1</b> <b>Mark</b>
<b>3</b>	<b>Q. On 31<sup>st</sup> March, 2025, the partnership between Hari and Om...</b>  <b>Ans. (A) ₹ 9,700</b>	<b>1</b> <b>Mark</b>
<b>4</b>	<b>Q. Atul and Nisha were partners in a firm....</b>  <b>Ans. (C) ₹ 90,000</b>	<b>1</b> <b>Mark</b>
<b>5</b>	<b>Q. Yashoda and Devi were partners in a firm....</b>  <b>Ans. (D) credited by ₹ 5,00,000</b>	<b>1</b> <b>Mark</b>
<b>6</b>	<b>Q. Divya and Bholi were partners in a firm....</b>  <b>Ans. (B) ₹ 75,000</b>	<b>1</b> <b>Mark</b>
<b>7 (a)</b>	<b>Q. Persons who have entered into partnership.....</b>  <b>Ans. (A) Firm</b>	<b>1</b> <b>Mark</b>
	<b>OR</b>	<b>OR</b>
<b>7 (b)</b>	<b>Q. In the absence of partnership deed.....</b>  <b>Ans. (C) Interest @ 6% p.a. on loans/advances by them to the firm</b>	<b>1</b> <b>Mark</b>
<b>8 (a)</b>	<b>Q. Anup, Bharti and Manoj were partners in a firm.....</b>  <b>Ans. (B) Anup's sacrifice <math>\frac{3}{20}</math> , Manoj's gain <math>\frac{3}{20}</math></b>	<b>1</b> <b>Mark</b>
	<b>OR</b>	<b>OR</b>

8 (b)	Q. Arun, Varun and Tarun were partners in a firm.....  Ans. (C) 2 : 3					1 Mark
9 (a)	Q. Atul, Bajaj and Madan were partners in a firm....  Ans. (A) ₹ 1,890					1 Mark
	OR					OR
9 (b)	Q. Damodar, Rao and Shridharan were partners in a firm.....  Ans. (C)					1 Mark
	Date	Particulars	L.F.	Dr. Amount (₹)	Cr. Amount (₹)	
		Interest on Capital A/c Dr. To Rao's Current A/c		18,000	18,000	
10	Q. Assertion (A): In case of admission of a new partner...  Ans. (A) Both Assertion (A) and Reason (R) are correct and Reason (R) is the correct explanation of Assertion (A)					1 Mark
11	Q. Dharam and Karan were partners in a firm sharing.....  Ans. (D) 56 : 27 : 37					1 Mark
12	Q. Novelty Ltd. issued 3,000, 11% Debentures ....  Ans. (C) ₹ 15,00,000					1 Mark
13	Q. Misha Ltd. purchased assets of ₹ 18,80,000.....  Ans. (A) 20,000					1 Mark
14 (a)	Q. On 1 <sup>st</sup> April, 2024, Mobi Ltd. issued 3,000.....  Ans. (A) ₹ 2,70,000					1 Mark
	OR					OR
14 (b)	Q. A company may reserve a portion of its.....  Ans. (D) Reserve capital					1 Mark
15 (a)	Q. Paramount Ltd. forfeited 2,000 equity shares....  Ans. (A) debited, ₹ 1,60,000					1 Mark
	OR					OR

15 (b)	<p><b>Q. Rudali Ltd. invited applications for issuing...</b></p> <p><b>Ans. (D) ₹ 13,35,000</b></p>	1 Mark																																																						
16	<p><b>Q. Chaman, Raman and Suman were partners in a firm...</b></p> <p><b>Ans. (B) Debit Suman's Capital Account by ₹ 30,000 and Credit Chaman's Capital A/c by ₹ 30,000</b></p>	1 Mark																																																						
17	<p><b>Q. Tanvi, Manvi and Noori were partners in a firm....</b></p> <p><b>Ans.</b></p> <table> <tr> <th colspan="6">Tanvi's Capital A/c</th> </tr> <tr> <th colspan="3">Dr.</th> <th colspan="3">Cr.</th> </tr> <tr> <th>Date</th><th>Particulars</th><th>Amount (₹)</th> <th>Date</th><th>Particulars</th><th>Amount (₹)</th> </tr> <tr> <td>2025 Sep 30</td><td>To Drawings A/c (½)</td><td>1,00,000</td> <td>2025 April 1</td><td>By Balance b/d (½)</td><td>8,00,000</td> </tr> <tr> <td>Sep 30</td><td>To Interest on Drawings A/c (½)</td><td>3,000</td> <td>Sep 30</td><td>By Interest on Capital A/c (½)</td><td>36,000</td> </tr> <tr> <td>Sep 30</td><td>To Tanvi's Legal Representatives /Executors A/c (½)</td><td>8,23,000</td> <td>Sep 30</td><td>By P&amp;L Suspense A/c (½)</td><td>90,000</td> </tr> <tr> <td></td><td></td><td><b>9,26,000</b></td> <td></td><td></td><td><b>9,26,000</b></td> </tr> </table>	Tanvi's Capital A/c						Dr.			Cr.			Date	Particulars	Amount (₹)	Date	Particulars	Amount (₹)	2025 Sep 30	To Drawings A/c (½)	1,00,000	2025 April 1	By Balance b/d (½)	8,00,000	Sep 30	To Interest on Drawings A/c (½)	3,000	Sep 30	By Interest on Capital A/c (½)	36,000	Sep 30	To Tanvi's Legal Representatives /Executors A/c (½)	8,23,000	Sep 30	By P&L Suspense A/c (½)	90,000			<b>9,26,000</b>			<b>9,26,000</b>	3 Marks												
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18 (a)	<p><b>Q. Laxmi, Rani and Priya were partners in a firm...</b></p> <p><b>Ans.</b></p> <table> <tr> <th colspan="6">Books of Laxmi, Rani, and Priya</th> </tr> <tr> <th colspan="6">Journal</th> </tr> <tr> <th>Date</th><th>Particulars</th><th>L.F.</th><th>Dr. Amount (₹)</th><th>Cr. Amount (₹)</th><th></th> </tr> <tr> <td>2025 March 31</td><td>Laxmi's Current A/c Dr. To Priya's Current A/c (Interest on capital provided in excess by 3%, now rectified)</td><td></td><td>9,000</td><td>9,000</td><td>(1)</td> </tr> </table> <p><b>Working Note:</b></p> <table> <tr> <th colspan="5">Adjustment Table</th> </tr> <tr> <th>Partners</th><th>Dr. (Interest on Capital @ 3% p.a.) (₹)</th><th>Cr. (Profit in 5:7:8) (₹)</th><th>Net Effect Dr. (₹)</th><th>Net Effect Cr. (₹)</th> </tr> <tr> <td>Laxmi</td><td>24,000</td><td>15,000</td><td>9,000</td><td>-</td> </tr> <tr> <td>Rani</td><td>21,000</td><td>21,000</td><td>-</td><td>-</td> </tr> <tr> <td>Priya</td><td>15,000</td><td>24,000</td><td>-</td><td>9,000</td> </tr> <tr> <td></td><td>60,000</td><td>60,000</td><td>9,000</td><td>9,000</td> </tr> </table>	Books of Laxmi, Rani, and Priya						Journal						Date	Particulars	L.F.	Dr. Amount (₹)	Cr. Amount (₹)		2025 March 31	Laxmi's Current A/c Dr. To Priya's Current A/c (Interest on capital provided in excess by 3%, now rectified)		9,000	9,000	(1)	Adjustment Table					Partners	Dr. (Interest on Capital @ 3% p.a.) (₹)	Cr. (Profit in 5:7:8) (₹)	Net Effect Dr. (₹)	Net Effect Cr. (₹)	Laxmi	24,000	15,000	9,000	-	Rani	21,000	21,000	-	-	Priya	15,000	24,000	-	9,000		60,000	60,000	9,000	9,000	
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	<b>Alternative:</b>					
	<b>Statement of Adjustment</b>					
	<b>Particulars</b>	<b>Laxmi (₹ )</b>	<b>Ravi (₹ )</b>	<b>Priya (₹ )</b>	<b>Total (₹ )</b>	<b>3 Marks</b>
	Amount to be taken back (excess Interest on Capital)	(24,000)	(21,000)	(15,000)	(60,000)	
	Amount to be given (Profit in 5:7:8)	15,000	21,000	24,000	60,000	
	Adjustment	(9,000) Dr (1/2)	- (1/2)	9,000 Cr (1/2)	 (1/2)	
	<b>OR</b>					
<b>18 (b)</b>	<b>Q. Suresh and Surbhi were partners ....</b>					
	<b>Ans</b>					
	<b>Books of Suresh, Surbhi and Suman</b>					
	<b>Profit &amp; Loss Appropriation A/c</b>					
	<b>for the year ended 31<sup>st</sup> March 2025</b>					
	<b>Dr.</b>				<b>Cr.</b>	
	<b>Particulars</b>	<b>Amount (₹ )</b>	<b>Particulars</b>	<b>Amount (₹ )</b>		
	To Capital A/c (Profit):		By P & L A/c	5,50,000		
	Suresh 2,75,000 (1/2)		(Net Profit) (1/2)			
	Less: guarantee to Suman 10,000 (1/2)	2,65,000				
	Surbhi 1,65,000 (1/2)	1,65,000				
	Suman 1,10,000 (1/2)					
	Add: guarantee from Suresh 10,000 (1/2)	1,20,000				
		<b>5,50,000</b>		<b>5,50,000</b>		<b>3 Marks</b>
<b>19 (a)</b>	<b>Q. Oasis Ltd. purchased building worth .....</b>					
	<b>Ans.</b>					
	<b>Books of Oasis Ltd.</b>					
	<b>Journal</b>					
	<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Dr. Amount (₹ )</b>	<b>Cr. Amount (₹ )</b>	
		Building A/c Dr.		12,00,000		<b>1½</b>
		Machinery A/c Dr.		1,90,000		
		Furniture A/c Dr.		3,00,000		
		To Liabilities A/c			90,000	
		To Nitara Ltd			15,30,000	
		To Capital Reserve A/c			70,000	
		(Assets & liabilities of Nitara Ltd. taken over)				
		Nitara Ltd. Dr.		15,30,000		<b>+</b>
		Discount on Issue of Debenture A/c Dr.		1,70,000		<b>1½</b>
		To 11% Debentures A/c			17,00,000	
		(17,000 Debentures of ₹ 100 each issued at a discount of 10%)				<b>= 3 Marks</b>

OR

19 (b) Q. On 1<sup>st</sup> April, 2025, Bharat Heavy Industries Ltd. purchased....

Ans.

Books of Bharat Heavy Industries Ltd.

Journal

Date	Particulars	L.F.	Dr. Amount (₹)	Cr. Amount (₹)
2025 April 1	Sundry Assets A/c Dr. Goodwill A/c Dr. To Sundry Liabilities A/c To Mac Ltd. (Acquiring running business of Mac Ltd.)		20,00,000 3,00,000	8,00,000 15,00,000
April 1	Mac Ltd. Dr. To 9% Debentures A/c To Securities Premium A/c To Bank A/c (Purchase consideration paid by issue of 8,000 9% Debentures at a premium of 25% and the balance through a cheque)		15,00,000	8,00,000 2,00,000 5,00,000
April 1	<b>Alternative</b> Mac Ltd. Dr. To 9% Debentures A/c To Securities Premium A/c (Purchase consideration paid by issue of 8,000 9% Debentures at a premium of 25%)		10,00,000	8,00,000 2,00,000
April 1	Mac Ltd. Dr. To Bank A/c (Purchase consideration paid through a cheque)		5,00,000	5,00,000

1

+

2

Altern  
ative

1

+

1

= 3

Marks

20 Q. Rita and Mohit were partners in a firm....

Ans.

Goodwill = Super Profit × Number of years' purchase (1/2)

Super Profit = Average Profit – Normal Profit (1/2)

Corrected Profit of 2024-25 after adjustment of undervaluation of closing stock

= 5,00,000 + 40,000

= ₹ 5,40,000

Average Profit =  $\frac{3,30,000 + 4,00,000 + (70,000) + 5,40,000}{4}$

= 12,00,000

4

= ₹ 3,00,000

(1/2)

Capital Employed = 7,00,000 + 3,00,000

= ₹ 10,00,000

	<div>Normal Profit = <math>\frac{\text{Normal Rate of Return} \times \text{Capital Employed}}{100}</math> <math>= \frac{10}{100} \times 10,00,000</math> <math>= ₹ 1,00,000</math><span style="float:right">(1/2)</span> Super Profit = 3,00,000 – 1,00,000 <math>= ₹ 2,00,000</math><span style="float:right">(1/2)</span> Goodwill = 2,00,000 × 2 <math>= ₹ 4,00,000</math><span style="float:right">(1/2)</span></div>	3 Marks																														
21	<div><div>Q. Pass necessary journal entries for.....</div><div>Ans.</div><div>(i)<div>Books of AB Ltd.</div><div>Journal</div><table><thead><tr><th>Date</th><th>Particulars</th><th>L. F.</th><th>Dr. Amount (₹ )</th><th>Cr. Amount (₹ )</th></tr></thead><tbody><tr><td></td><td>Bank A/c Dr. To Debenture Application &amp; Allotment A/c (Debenture application money received on 30,000 debentures @ ₹ 105 per debenture)</td><td></td><td>31,50,000</td><td>31,50,000</td></tr><tr><td></td><td>Debenture Application &amp; Allotment A/c Dr. Loss on Issue of Debenture A/c Dr. To 10% Debentures A/c To Securities Premium A/c To Premium on Redemption of Debenture A/c (Application amount transferred to debentures a/c, securities premium a/c and provision made for premium on redemption of debentures)</td><td></td><td>31,50,000 3,00,000</td><td>30,00,000 1,50,000 3,00,000</td></tr></tbody></table></div><div>(ii)<div>Books of CD Ltd.</div><div>Journal</div><table><thead><tr><th>Date</th><th>Particulars</th><th>L. F.</th><th>Dr. Amount (₹ )</th><th>Cr. Amount (₹ )</th></tr></thead><tbody><tr><td></td><td>Bank A/c Dr. To Debenture Application &amp; Allotment A/c (Debenture application money received on 40,000 debentures @ ₹ 100 per debenture)</td><td></td><td>40,00,000</td><td>40,00,000</td></tr><tr><td></td><td>Debenture Application &amp; Allotment A/c Dr. Loss on Issue of Debenture A/c Dr. To 8% Debentures A/c To Premium on Redemption of Debenture A/c (Application amount transferred to debentures a/c and provision made for premium on redemption of debentures)</td><td></td><td>40,00,000 4,00,000</td><td>40,00,000 4,00,000</td></tr></tbody></table></div></div>	Date	Particulars	L. F.	Dr. Amount (₹ )	Cr. Amount (₹ )		Bank A/c Dr. To Debenture Application & Allotment A/c (Debenture application money received on 30,000 debentures @ ₹ 105 per debenture)		31,50,000	31,50,000		Debenture Application & Allotment A/c Dr. Loss on Issue of Debenture A/c Dr. To 10% Debentures A/c To Securities Premium A/c To Premium on Redemption of Debenture A/c (Application amount transferred to debentures a/c, securities premium a/c and provision made for premium on redemption of debentures)		31,50,000 3,00,000	30,00,000 1,50,000 3,00,000	Date	Particulars	L. F.	Dr. Amount (₹ )	Cr. Amount (₹ )		Bank A/c Dr. To Debenture Application & Allotment A/c (Debenture application money received on 40,000 debentures @ ₹ 100 per debenture)		40,00,000	40,00,000		Debenture Application & Allotment A/c Dr. Loss on Issue of Debenture A/c Dr. To 8% Debentures A/c To Premium on Redemption of Debenture A/c (Application amount transferred to debentures a/c and provision made for premium on redemption of debentures)		40,00,000 4,00,000	40,00,000 4,00,000	1 + 1 + 1 + 1 = 4 Marks
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22

Q. Namrata, Bhavi and Surbhi were partners in a firm....

Ans.

Dr.

Partners' Capital Accounts

Cr.

Particulars	Namrata (₹)	Bhavi (₹)	Surbhi (₹)	Particulars	Namrata (₹)	Bhavi (₹)	Surbhi (₹)
To Namrata's Capital A/c (½)	-	8,000	32,000	By Balance b/d (½)	10,00,000	8,00,000	6,00,000
				By Bhavi's Capital A/c (½)	8,000	-	-
				By Surbhi's Capital A/c (½)	32,000	-	-
				By Revaluation A/c (gain) (½)	10,000	6,000	4,000
To Cash /Bank A/c (½)	50,000	-	-	By Cash /Bank A/c (½)	-	2,02,000	4,28,000
To Balance c/d (½)	10,00,000	10,00,000	10,00,000				
	10,50,000	10,08,000	10,32,000		10,50,000	10,08,000	10,32,000

4

Marks

23 (a)

Q. Anand and Bir were partners ....

Ans.

In the Books of Anand, Bir and Vishal

Journal

Date	Particulars	L.F.	Amount (₹)	Amount (₹)
2025 April 1	Cash / Bank A/c Dr. To Vishal's Capital A/c To Premium for Goodwill A/c (Capital and goodwill brought in by Vishal)		60,000	45,000 15,000
April 1	Premium for Goodwill A/c Dr. To Anand's Capital A/c To Bir's Capital A/c (Premium divided among sacrificing partners in sacrificing ratio)		15,000	9,000 6,000
April 1	Workmen's Compensation Fund A/c Dr. To Anand's Capital A/c To Bir's Capital A/c (Workmen compensation fund divided among old partners in old ratio)		15,000	9,000 6,000

1

+

1

+

1

+

April 1	Revaluation A/c Dr.	9,900				
	To Furniture A/c			3,000		
	To Stock A/c			4,500		
	To Provision for Doubtful Debts A/c			1,800		1
	To Outstanding Repair Bill A/c			600		
	(Decrease in assets and increase in liabilities brought into the books)					+
April 1	Machinery A/c Dr.	9,000				
	Investments A/c Dr.	3,000				1
	Creditors A/c Dr.	900				
	To Revaluation A/c			12,900		
	(Increase in assets and decrease in liabilities brought into the books)					+
April 1	Revaluation A/c Dr.	3,000				
	To Anand's Capital A/c			1,800		1
	To Bir's Capital A/c			1,200		
	(Gain on revaluation transferred to old partners' capital account in old profit-sharing ratio)					= 6 Marks

OR

23 (b) Q. Radha, Shyam and Meera were partners ...

Ans.

Dr.		Revaluation A/c		Cr.	
Particulars	Amount (₹)	Particulars	Amount (₹)		
To Stock A/c (½)	1,20,000	By Capital A/c (loss) (½)			
To Patents A/c (½)	1,80,000	Radha 1,00,000			
		Shyam 1,00,000			
		Meera 1,00,000		3,00,000	
	<b>3,00,000</b>			<b>3,00,000</b>	

	Partners' Capital Account								Cr.		
	Dr.	Particulars	Radha (₹)	Shyam (₹)	Meera (₹)	Particulars	Radha (₹)	Shyam (₹)			Meera (₹)
		To Revaluati on A/c (loss) (½)	1,00,000	1,00,000	1,00,000	By balance b/d (½)	4,00,000	4,00,000	4,00,000		
		To Shyam's Capital A/c (½)	1,60,000	-	40,000	By General Reserve A/c (½)	1,00,000	1,00,000	1,00,000		
		To Cash /Bank A/c (½)	-	1,00,000	-	By Radha's Capital A/c (½)	-	1,60,000	-		
		To Shyam's Loan A/c (½)	-	5,00,000	-	By Meera's Capital A/c (½)	-	40,000	-		
		To Balance c/d (½)	2,40,000	-	3,60,000						
			5,00,000	7,00,000	5,00,000		5,00,000	7,00,000	5,00,000		6 Marks
24.	Q. Astha Ltd. was registered with an authorised capital.....										
	Ans.										
	(i)	(D)	₹ 10,000		(1)						
	(ii)	(B)	₹ 13,00,000		(1)						
	(iii)	(A)	₹ 40,000		(1)						
	(iv)	(C)	₹ 13,40,000		(1)						
	(v)	(D)	₹ 40,000		(1)						
	(vi)	(C)	₹ 10,000		(1)						
											6 Marks
25 (a)	Q. Madhav Ltd. invited applications for issuing 4,00,000 equity shares.....										
	Ans.										
	Books of Madhav Ltd.										

Journal					
Date	Particulars	L. F.	Dr. Amount (₹)	Cr. Amount (₹)	
	Bank A/c Dr. To Equity Share Application & Allotment A/c (Application money received on 6,00,000 shares @ ₹ 6 per share)		36,00,000	36,00,000	1
					+
	Equity Share Application & Allotment A/c Dr. To Equity Share Capital A/c To Securities Premium A/c To Calls in Advance A/c To Bank A/c (Application money transferred to share capital a/c, securities premium a/c calls in advance a/c and refunded)		36,00,000	16,00,000 8,00,000 6,00,000 6,00,000	2
					+
	Equity Share First & Final Call A/c Dr. To Equity Share Capital A/c To Securities Premium A/c (Amount due on share first & final call on 4,00,000 shares @ ₹ 8 per share)		32,00,000	24,00,000 8,00,000	1
					+
	Bank A/c Dr. Calls in Arrears A/c Dr. Calls in Advance A/c Dr. To Equity Share First & Final Call A/c (Amount received on first & final call with exception on 400 shares and calls in advance adjusted)		25,97,400 2,600 6,00,000	32,00,000	1
	<b>Alternatively</b> Bank A/c Dr. Calls in Advance A/c Dr. To Equity Share First & Final Call A/c (Amount received on first & final call with exception on 400 shares and calls in advance adjusted)		25,97,400 6,00,000	31,97,400	+
	Equity Share Capital A/c Dr. Securities Premium A/c Dr. To Share Forfeiture A/c To Calls in Arrears A/c /Share First & Final Call A/c (400 shares forfeited for non- payment of first and final call)		4,000 800	2,200 2,600	1
					= 6 Marks
OR					
25 (b)	Q. (i) NN Ltd. forfeited 800 equity shares of ₹ 100 .....				

Ans	Books of N N Ltd.					1									
	Journal						+								
	Date	Particulars	L.F.	Dr. Amount (₹)	Cr. Amount (₹)			1							
		Equity Share Capital A/c Dr. To Share Forfeiture A/c To Calls in Arrears A/c /Share First Call A/c (800 shares forfeited for non-payment of first call of ₹ 20 per share)		56,000	40,000 16,000				+						
		Bank A/c Dr. Share Forfeiture A/c Dr. To Equity Share Capital A/c (600 shares re-issued as fully paid for ₹ 54,000)		54,000 6,000	60,000					1					
		Share Forfeiture A/c Dr. To Capital Reserve A/c (Gain on reissue of shares transferred to capital reserve)		24,000	24,000						+				
	(ii) KG Ltd. forfeited 7,000 equity shares.....											1			
	Ans.												+		
	Books of K G Ltd.													1	
	Journal														+
	Date	Particulars	L.F.	Dr. Amount (₹)	Cr. Amount (₹)										
	Equity Share Capital A/c Dr. To Share Forfeiture A/c To Calls in Arrears A/c /Share Second & Final Call A/c (7,000 equity shares forfeited for non-payment of second & final call of ₹ 20 per share)		7,00,000	5,60,000 1,40,000	+										
	Bank A/c Dr. Share Forfeiture A/c Dr. To Equity Share Capital A/c (7,000 shares re-issued at ₹ 80 per share, fully paid up)		5,60,000 1,40,000	7,00,000		1									
	Share Forfeiture A/c Dr. To Capital Reserve A/c (Gain on reissue of shares transferred to Capital Reserve)		4,20,000	4,20,000			+								
								1							
									= 6 Marks						

Ans.	Books of Sophia and Lalit Journal					<div>1</div> <div>Altern ative</div> <div>1/2</div> <div>+</div> <div>1/2</div> <div>+</div> <div>1</div> <div>+</div> <div>1</div> <div>Altern ative</div> <div>1/2</div> <div>+</div> <div>1/2</div> <div>+</div> <div>1</div> <div>+</div> <div>1</div> <div>= 6</div> <div>Marks</div>
	Date	Particulars	L.F.	Dr. Amount (₹)	Cr. Amount (₹)	
		(i) Sophia's Capital A/c Dr. Bank / Cash A/c Dr. To Realisation A/c (50% of the stock taken over by Sophia at 10% less & remaining sold at a gain of 15%)		36,000 46,000	82,000	
		<b>Alternative</b> Sophia's Capital A/c Dr. To Realisation A/c (50% of the stock taken over by Sophia at 10% less)		36,000	36,000	
		Bank / Cash A/c Dr. To Realisation A/c (Remaining stock sold at a gain of 15%)		46,000	46,000	
		(ii) Bank / Cash A/c Dr. To Realisation A/c (Unrecorded investment sold)		25,000	25,000	
		(iii) Bank / Cash A/c Dr. To Realisation A/c (Debtors realised 90% & bad debt recovered)		1,13,000	1,13,000	
		<b>Alternative</b> Bank / Cash A/c Dr. To Realisation A/c (Debtors realised at 90%)		1,08,000	1,08,000	
		Bank / Cash A/c Dr. To Realisation A/c (Bad debts recovered)		5,000	5,000	
		(iv) Sophia's Loan A/c Dr. To Bank / Cash A/c To Realisation A/c (Sophia's loan settled)		52,000	41,000 11,000	
		(v) Realisation A/c Dr. To Bank / Cash A/c (Creditors settled at a discount)		57,000	57,000	
		(vi) Realisation A/c Dr. To Lalit's Capital A/c (Realisation expenses paid by Lalit)		7,000	7,000	

	<div>Part – B Option I (Analysis of Financial Statements)</div>																	
	OR																	
27	<div>Q. Statement I: Operating activities are the activities ....</div> <div>Ans. (D) Both the statements are true</div>	<div>1 Mark</div>																
28 (a)	<div>Q. Which of the following are investing ....</div> <div>Ans. (D) (iii) only</div>	<div>1 Mark</div>																
	OR	OR																
28 (b)	<div>Q. Which of the following statements...</div> <div>Ans. (C) Receipt of royalties is an operating activity</div>	<div>1 Mark</div>																
29	<div>Q. The Current Ratio of Megh Raj Ltd ....</div> <div>Ans. (B) Goods purchased on credit ₹ 75,000</div>	<div>1 Mark</div>																
30 (a)	<div>Q. Which of the following is a .....</div> <div>Ans. (B) Statement of Profit and Loss</div>	<div>1 Mark</div>																
	OR	OR																
30 (b)	<div>Q. Which of the following is not a ....</div> <div>Ans. (B) Return on Investment</div>	<div>1 Mark</div>																
31	<div>Q. Classify the following items under major heads and sub-heads....</div> <div>Ans.</div> <table><tr><th>S. No.</th><th>Item</th><th>Major Head</th><th>Sub-Head</th></tr><tr><td>(i)</td><td>Unclaimed Dividend</td><td>Current Liabilities (½)</td><td>Other Current Liabilities (½)</td></tr><tr><td>(ii)</td><td>Trademarks</td><td>Non-Current Assets (½)</td><td>Property, Plant &amp; Equipment and Intangible Assets (½)</td></tr><tr><td>(iii)</td><td>Vehicles</td><td>Non-Current Assets (½)</td><td>Property, Plant &amp; Equipment and Intangible Assets (½)</td></tr></table>	S. No.	Item	Major Head	Sub-Head	(i)	Unclaimed Dividend	Current Liabilities (½)	Other Current Liabilities (½)	(ii)	Trademarks	Non-Current Assets (½)	Property, Plant & Equipment and Intangible Assets (½)	(iii)	Vehicles	Non-Current Assets (½)	Property, Plant & Equipment and Intangible Assets (½)	<div>3 Marks</div>
S. No.	Item	Major Head	Sub-Head															
(i)	Unclaimed Dividend	Current Liabilities (½)	Other Current Liabilities (½)															
(ii)	Trademarks	Non-Current Assets (½)	Property, Plant & Equipment and Intangible Assets (½)															
(iii)	Vehicles	Non-Current Assets (½)	Property, Plant & Equipment and Intangible Assets (½)															
32	<div>Q. From the following information of Kumar Ltd. prepare....</div> <div>Ans.</div>																	

Comparative Statement of Profit & Loss of Kumar Ltd. for the years ended 31 <sup>st</sup> March 2024 and 2025					<div> <div>½</div> <div>+</div> <div>½</div> <div>+</div> <div>½</div> <div>+</div> <div>½</div> <div>+</div> <div>½</div> <div>+</div> <div>½</div> <div>= 3</div> <div>Marks</div> </div>
Particulars	2023-24 ₹	2024-25 ₹	Absolute Change ₹	Percentage Change	
Revenue from Operations	40,00,000	60,00,000	20,00,000	50	
Less: Expenses					
Cost of Revenue from Operations	20,00,000	30,00,000	10,00,000	50	
Other Expenses	10,00,000	15,00,000	5,00,000	50	
Total Expenses	30,00,000	45,00,000	15,00,000	50	
Profit Before Tax	10,00,000	15,00,000	5,00,000	50	
Less Tax @ 50%	5,00,000	7,50,000	2,50,000	50	
Profit After Tax	5,00,000	7,50,000	2,50,000	50	
<b>33 (a)</b>	<b>Q. From the following information...</b>  <b>Ans.</b> Interest Coverage Ratio = $\frac{\text{Net Profit before Interest and Tax}}{\text{Interest on Long Term Borrowings}}$ (1)  Net Profit before Tax = Profit after Tax x 100/60 Net Profit before Tax = 2,40,000 x 100/60 = ₹ 4,00,000 (1/2)  Interest on long term debt = 8/100 x 10,00,000 = ₹ 80,000 (1)  Net Profit before Interest and Tax = 4,00,000 + 80,000 = ₹ 4,80,000 (1/2) Interest Coverage Ratio = $\frac{4,80,000}{80,000}$ = 6 times (1)  OR				4 Marks
<b>33 (b)</b>	<b>Q. From the following information...</b>  <b>Ans.</b> Inventory Turnover Ratio = $\frac{\text{Cost of Revenue from Operations}}{\text{Average Inventory}}$ (1)				



	<p>Cost of Revenue from Operations = Revenue from Operations – Gross Profit Cost of Revenue from Operations = 15,00,000 – 25/100 x Cost of Revenue from Operations</p> <p>Cost of Revenue from Operations = 15,00,000 x 100/125 = ₹ 12,00,000 (1)</p> <p>Average Inventory = <math>\frac{\text{Opening Inventory} + \text{Closing Inventory}}{2}</math></p> <p>Opening Inventory = 2,00,000 Closing Inventory = 2 x 2,00,000 = ₹ 4,00,000 (1/2)</p> <p>Average Inventory = <math>\frac{2,00,000 + 4,00,000}{2}</math> = ₹ 3,00,000 (1/2)</p> <p>Inventory Turnover Ratio = <math>\frac{12,00,000}{3,00,000}</math> = 4 times (1)</p>	4 Marks																																																																
34.	<p><b>Q. JC Ltd. earned a net profit .....</b></p> <p><b>Ans</b></p> <p style="text-align: center;"><b>Cash Flow from Operating Activities</b></p> <table><tr><th>Particulars</th><th>Amount (₹ )</th><th>Amount (₹ )</th><th></th></tr><tr><td>Net Profit Before Tax (Working Note 1)</td><td></td><td>65,000</td><td>(1)</td></tr><tr><td>Add: Depreciation</td><td></td><td>20,000</td><td>(1/2)</td></tr><tr><td>Operating Profit before Working Capital changes</td><td></td><td><b>85,000</b></td><td>(1/2)</td></tr><tr><td>Add: Increase in Current Liabilities and Decrease in Current Assets</td><td></td><td></td><td></td></tr><tr><td>Increase in Trade Payables</td><td>10,000</td><td></td><td>(1/2)</td></tr><tr><td>Increase in Expense Payable</td><td>2,500</td><td></td><td>(1/2)</td></tr><tr><td>Decrease in Prepaid Expenses</td><td>5,000</td><td></td><td>(1/2)</td></tr><tr><td></td><td></td><td>17,500</td><td></td></tr><tr><td>Less: Decrease in Current Liabilities and Increase in Current Assets</td><td></td><td></td><td></td></tr><tr><td>Increase in Trade Receivable</td><td>(5,000)</td><td></td><td>(1/2)</td></tr><tr><td>Increase in Inventories</td><td>(15,000)</td><td></td><td>(1/2)</td></tr><tr><td>Increase in Accrued Income</td><td>(5,000)</td><td></td><td>(1/2)</td></tr><tr><td>Decrease in Income Received in Advance</td><td>(5,000)</td><td></td><td>(1/2)</td></tr><tr><td></td><td></td><td>(30,000)</td><td></td></tr><tr><td>Cash inflows from operating activities</td><td></td><td><b>72,500</b></td><td>(1/2)</td></tr></table> <p><b>Calculation of Cash Flow from Operating Activities:</b></p> <p><b>Working Note 1:</b></p> <p>Calculation of Net Profit Before Tax</p> <p>Net Profit + General Reserve = 50,000 +15,000 = ₹ 65,000</p>	Particulars	Amount (₹ )	Amount (₹ )		Net Profit Before Tax (Working Note 1)		65,000	(1)	Add: Depreciation		20,000	(1/2)	Operating Profit before Working Capital changes		<b>85,000</b>	(1/2)	Add: Increase in Current Liabilities and Decrease in Current Assets				Increase in Trade Payables	10,000		(1/2)	Increase in Expense Payable	2,500		(1/2)	Decrease in Prepaid Expenses	5,000		(1/2)			17,500		Less: Decrease in Current Liabilities and Increase in Current Assets				Increase in Trade Receivable	(5,000)		(1/2)	Increase in Inventories	(15,000)		(1/2)	Increase in Accrued Income	(5,000)		(1/2)	Decrease in Income Received in Advance	(5,000)		(1/2)			(30,000)		Cash inflows from operating activities		<b>72,500</b>	(1/2)	6 Marks
Particulars	Amount (₹ )	Amount (₹ )																																																																
Net Profit Before Tax (Working Note 1)		65,000	(1)																																																															
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		(30,000)																																																																
Cash inflows from operating activities		<b>72,500</b>	(1/2)																																																															

	<b>PART B OPTION II (Computerised Accounting)</b>									
	<b>OR</b>									
<b>27</b>	<b>Q. Which financial function calculates</b>  <b>Ans (C) PV</b>	<b>1 Mark</b>								
<b>28 (a)</b>	<b>Q. Which of the following is not ...</b>  <b>Ans (A) Increased data security</b>  <b>OR</b>	<b>1 Mark</b>								
<b>28 (b)</b>	<b>Q. Identify what will be displayed ...</b>  <b>Ans (B) Correct a # NULL! Error</b>	<b>OR 1 Mark</b>								
<b>29 (a)</b>	<b>Q. Computerised Accounting System enables ...</b>  <b>Ans (B) Scalability</b>  <b>OR</b>	<b>1 Mark</b>								
<b>29 (b)</b>	<b>Q. The process of comparing ...</b>  <b>Ans (A) Data Validation</b>	<b>OR 1 Mark</b>								
<b>30</b>	<b>Q. .... Provides additional information</b>  <b>Ans (D) Data Label</b>	<b>1 Mark</b>								
<b>31.</b>	<b>Q. Explain Sequential Code and Block Codes .....</b>  <b>Ans</b> <b>Sequential Codes</b> <ul style="list-style-type: none"><li>Numbers and/or letters are assigned in consecutive order. These codes are applied primarily to source documents such as cheques, invoices etc. (½)</li><li>This process enables in either identification of missing codes (numbers) relating to a particular document or a relevant document can be traced on the basis of cod (½)</li><li>Example<table><tr><td><b>CODES</b></td><td><b>ACCOUNTS</b></td></tr><tr><td>CL001</td><td>GCERT LTD</td></tr><tr><td>CL002</td><td>XYZ LTD</td></tr><tr><td>CL003</td><td>ARIL CORPORATION OF INDIA</td></tr></table>(½)</li></ul> <b>Block Codes</b> <ul style="list-style-type: none"><li>In a block code, a range of numbers is partitioned into a desired number of sub ranges and each sub-range is allotted to a specific group. (½)</li></ul>	<b>CODES</b>	<b>ACCOUNTS</b>	CL001	GCERT LTD	CL002	XYZ LTD	CL003	ARIL CORPORATION OF INDIA	
<b>CODES</b>	<b>ACCOUNTS</b>									
CL001	GCERT LTD									
CL002	XYZ LTD									
CL003	ARIL CORPORATION OF INDIA									

	<ul style="list-style-type: none"><li>In most of the uses of block codes, numbers within a sub-range follow sequential coding scheme, i.e. numbers increase consecutively. (½)</li><li>Example<table><tr><td><b>CODES</b></td><td><b>DEALER-TYPE</b></td></tr><tr><td>100-199</td><td>Small Pumps</td></tr><tr><td>200-299</td><td>Medium Pumps</td></tr><tr><td>300-399</td><td>Pipes</td></tr><tr><td>400-499</td><td>Motors</td></tr></table>(½)</li></ul>	<b>CODES</b>	<b>DEALER-TYPE</b>	100-199	Small Pumps	200-299	Medium Pumps	300-399	Pipes	400-499	Motors	<b>3</b> <b>Marks</b>
<b>CODES</b>	<b>DEALER-TYPE</b>											
100-199	Small Pumps											
200-299	Medium Pumps											
300-399	Pipes											
400-499	Motors											
<b>32</b>	<b>Q. What are the three categories ...</b>  <b>Ans</b> The three types entries are: <ul style="list-style-type: none"><li><b>Opening Entry:</b> (½) In order to begin the new financial year, balances of accounts of the previous year are brought forward. For this opening entry in journal is recorded. All those accounts which show the assets of a business are debited and all the accounts showing amounts owned by the business are credited. (½)</li><li><b>Closing Entry:</b> (½) The entries required to make the trading account and profit and loss account are known as closing entries because their effect is to close the books of account for the year concerned. (½)</li><li><b>Adjusting Entry:</b> (½) The adjusting entry is recorded to relate the figures to the trading period. The amounts which are outstanding or prepaid and the incomes which are accrued or received in advance are recorded with the help of this entry. (½)</li></ul>	<b>3</b> <b>Marks</b>										
<b>33 (a)</b>	<b>Q. List the necessary information ...</b>  <b>Ans.</b> In the company creation screen the following information is filled. <ul style="list-style-type: none"><li>1. Company name: In the name field the company’s name is filled which is displayed at all company selection lists and internal documents (½)</li><li>2. Company mailing address (½)</li><li>3. Company address (½)</li><li>4. Income tax number allotted by the income tax department. (½)</li><li>5. Accounting module: To maintain financial accounts only at maintain field, select accounts only. (½)</li><li>6. Financial year: At financial year field: entered the beginning and closing date of the financial year (½)</li><li>7. Saving the company profile: Finally, the software asks for the permission to save the company profile; after receiving confirmation the company profile is saved in data bank. (1)</li></ul> <p style="text-align: center;"><b>OR</b></p>	<b>4</b> <b>Marks</b>										
<b>33 (b)</b>	<b>Q. What is a Chart/Graph...</b>  <b>Ans.</b> A chart or graph is a pictorial Presentation of data. (1)											

	<p>Advantages:</p> <p><b>Help to Explore:</b> (½)  Many times we would like to see if there is a relationship between variables. Suppose, that we wanted to determine if there is a relationship between: a country's GNP and the infant mortality rate, between age and between genders. It may be quicker and easier to create a chart immediately to see the possible relationship of variables to one another, rather than paging through raw data. (½)</p> <p><b>Help to Present:</b> (½)  We want to provide information in as little time as possible. Graphing plays a key role. It seems that there is no longer any time to sit and read a newspaper in order to find out what is going on. However, newspapers, such as The Economics Times and India Today magazines (which were early users of charting techniques), seem to understand this phenomena and provide graphs to convey and sum up ideas that they are making in their articles. (½)</p> <p><b>Help to Convince:</b> (½)  The same way that a graph can be used to present and explore different characteristics of data. it can also be used to convince. Graphs have the ability to take large amounts of information and make them into exhibitions that are easily used to persuade. (½)</p>	4 Marks
34	<p><b>Q. State the steps to create a 'Pie Chart' .....</b></p> <p><b>Ans.</b> Steps to create a pie chart.</p> <ol style="list-style-type: none"> <li>1. Enter data on worksheet, select from to consecutive columns only and then select the chart type pie from the ribbon. (1)</li> <li>2. Under Pie types select 3-D pie options click the plot of pie chart this displays the chart tools adding the design, layout and format and format tabs. (1)</li> <li>3. On the design tab, in the chart layout group, select the layout to use. On the design tab in the chart styles group click the chart style. (1)</li> <li>4. On the format tab in the shape styles group click shape effects and then click bevel. (1)</li> <li>5. Click 3-D options and then under Bevel, click the top and bottom bevel options type and point size. Under surface, click material and then click the material options. (1)</li> <li>6. Click close and to rotate chart for better perspective, select the plot area and then on the format tab in the current selection group click format selection. (1)</li> </ol>	6 Marks