**21** Which equations are used to define the quantities electromotive force (e.m.f.) and potential difference (p.d.)?

| | e.m.f. | p.d. |
|---|---|---|
| A | $V = IR$ | $V = IR$ |
| B | $V = IR$ | $V = \dfrac{W}{Q}$ |
| C | $V = \dfrac{W}{Q}$ | $V = IR$ |
| D | $V = \dfrac{W}{Q}$ | $V = \dfrac{W}{Q}$ |