COMPUTERISED ACCOUNTING

SCORE : 40   HSE II   TIME : 3 Hrs

INSTRUCTIONS TO THE CANDIDATES :

1   Write the procedure and show the output of each TICK MARK question
2   The mark division consists of

PART	A	12 Score
PART	B	8 Score
PART	C	6 Score
PART	D	6 Score
Viva Voce		4 Score
Record		4 Score

Part A   (Attempt any TWO questions, 2x6=12)

QUESTION NO. 1   Given below is a table showing the Name, Designation and Monthly Salary paid for different employees in Babu Agencies for March 2018

Employee Name	Designation	Monthly Salary (Rs)
Manu	CEO	80000
Suresh	AO	50000
Simon	FM	40000
Shiva	FM	15000
Abith	MM	45000
Angel	FM	30000

Find out the following:

a) The total monthly salary by Naming the concerned range as

TOTAL_SALARY.

b)   The total monthly salary paid to the Finance Manager (FM) in the firm.

c)   The Name of employee with monthly salary of Rs.40,000 by using **LOOKUP**
      Function

QUESTION NO – 2 Shinu obtained the following Scores out of 100 in his Higher Secondary Examination, March 2017.

Subjects	Scores
ENGLISH	85
MALAYALAM	96
BUSINESS STUDIES	76
ACCOUNTANCY	67
ECONOMICS	29
COMPUTER APPLICATION	45

Convert the above Scores into Grades for each subject based on the following criteria, by using IF function.

Scores	Grades
90 - 100	A+
80 - 89	A
70 - 79	B+
60 - 69	B
50 - 59	C+
40 - 49	C
30 - 39	D+
20 - 29	D
Below 20	E

QUESTION NO.3 Consider the following table.

	A	B	C	D	E	F	G	H	I	J
1	390	651			856	765	STOCK	192	CASH	1032
2	342	9699	658	456	765	398	155T	DRS	CRS	INVESTMENT

Answer the following questions using appropriate functions:

a)   How many cells contain Numbers only.

b)   Count the Number of cells contain any value.

c)   Count the Number of cells containing the value exceeding 1000.

QUESTION NO.4 From the following information create a Pivot Table to give country wise sales of the products

Sl No	Products	Sales Volume (Rs)	Country
1	SQUID	25000	CHINA
2	PRAWN	20000	AMERICA
3	CLOVE	30000	ENGLAND
4	SQUID	50000	CHINA
5	PRAWN	40000	AMERICA
6	CLOVE	15000	ENGLAND

QUESTION NO.5

Mr. Biju intends to apply for Civil Service examination this year. But the upper age limit is 32 as on 01/08/2018. Determine whether he is eligible to apply or not, based on the cut off age His date of birth is 06/09/1984. Use appropriate spread sheet functions.

QUESTION NO.6

A) Following are the scores obtained by some students in a competitive examination. Find out the HIGHEST, LOWEST and AVERAGE scores using appropriate function in spreadsheet.

	A	B	C	D	E	F	G	H
1	Name	ARUN	BIBIN	CINI	DENNY	EBIN	FABIN	GEO
2	Scores	150	180	410	480	260	161	515

B) From the data given below Fill the Address in F2 using CONCATENATE Function.

	A	B	C	D	E
1	Name	House Name	Place	Post	PIN
2	JAYA	DEEPAM	NEWSTREET	KOZHIKODE	680534

QUESTION NO.7

A) From the following Table, find out the **BASIC PAY** of Mr. Ajith using **VLOOKUP** Function using EMPCODE 1846

EMPCODE	NAME	BASIC PAY
1512	VINU	7000
3475	AKHIL	11500
1846	AJITH	8500
5432	SONU	6000

B) From the following details, Find out the actual profit for **QUARTER II** using HLOOKUP Function

	QUARTER I	QUARTER II	QUARTER III	QUARTER IV
TOTAL SALES	20,000	30,000	45000	50000
TOTAL COST	15,000	18000	43000	37000
PROFIT	5000	12000	2000	13000

QUESTION NO.8

List of Debtors and the amount dues from them are given below. Apply Conditional formatting to high light receivables with date that have expired on 31/01/2016. Also highlight the receivables more than Rs. 35000 with red colour.

SI No	Name	Amount of receivables	31/01/2016
1	Sreenath	25000	28/01/2016
2	Kathy	30000	15/01/2016
3	Simon	45000	15/01/2016
4	Sucy	37000	31/03/2016
5	Baby	32000	18/01/2016

QUESTION NO.9

Consider the following information

Loan amount – Rs.300,000

No. of Payments – 48 months

Annual Rate of interest – 10%

Prepare a one variable table showing the repayment of the above loan in different number of payment such as 12 months, 24 months, 36 months, 48 months, 60 months and 72 months. Use PMT Function.

Part B

(Attempt any TWO questions, 2x4=8)

Question 10

The total commission earned by Mr.Tomy and Mr. Chacko for the year 2013 – 2017 are given below:

Year	Mr. Tomy	Mr. Chacko
2013	8910	6880
2014	14000	9800
2015	12000	14880
2016	15150	14300
2017	15950	13890

a) Present the data in a column chart

b) Change the chart type to line chart

Question 11

Draw a pie chart for the following data on vehicles registered in the motor vehicles department during 2016 – 2017 in a city.

Vehicle Type	Bus	Truck	Auto rickshaw	car	Two wheeler	Heavy Vehicle
Number of vehicles	575	5889	12345	9765	23456	65

Question 12

Draw a column chart for the following data

Marks	0 - 20	21 - 40	41 - 60	61 - 80	81 - 100	Total
No. of Students	113	180	350	232	125	1000

Question 13

Below are the details of various assets in a firm. Calculate depreciation under straight line method using spreadsheet software.

Asset	Cost of Purchase	Installation charges	Transportation charges	Pre operating expenses	Salvage value	Life in years
Machinery	20000	2000	4600	1200	2000	10
Furniture	40000	3500	1500	500	3000	8

Question 14

BBC Ltd. purchased a machine on 01-01-2018 for Rs. 200000 and spend Rs. 10000 for the installation. The machinery was installed on 10-01-2018. The expected salvage value is Rs. 8000, at the end of its useful life of 10 years. Calculate annual depreciation under SLN method using spreadsheet.

Question 15

A machinery was purchased on 1st April 2014 for Rs. 200000. Its estimated life is 10 years with salvage value of Rs. 20000. Accounting year is 1st April to 31st March every year. Using built in function (Spreadsheet). Calculate depreciation under the Diminishing Balance Value method for 5 years.

Question 16

The following are the details of a plant and machinery. Calculate depreciation under WDV method using spreadsheet.

Name of Asset	Plant & Machinery
Date of purchase	10/07/2010
Date of installation	20/07/2010
Cost of Plant & Machinery	300000
Installation Cost	50000
Pre operating cost	10000
Salvage Value	30000
Expected Life of Asset	8 years
1st year end date	31-03-2011
Period	1

Question 17

Prepare payroll of the following employees

Name	Basic Pay	PF Loan
Sindhu	39500	11100
Ashly	41500	11800
Unni	41500	11300
Ranjith	54000	0
Bindu	48000	11700
Ambily	48000	11850
James	41500	12000
Thara	62000	0
Arun	33500	12000
Rahim	38000	5500

Additional Information

1. DA – 30% of Basic Pay

2. HRA – Rs.1500 for employees Basic Pay greater than Rs. 52000, for others Rs.1300.

3. TA – 500 per Employee

4. PF subscription – 6 % for Gross Pay.

5. TDS – 20% for Gross Pay greater than Rs. 60000, otherwise 10%

Question 18

Mr. Binu has taken a loan of Rs. 600000 from a bank, interest @ 10% per annum . The loan is repayable over a period of 10 years in monthly instalments. Prepare a loan repayment schedule by showing outstanding balances for the first year (Hint: Use PMT function)

PART C
(Attempt ONE question, 1x6=6)

Question 19

The various transactions relating to Modern pharma for the month of January 2018 is given below. Ascertain cash balance for the month using an accounting software.

Jan 1. Started business with cash Rs. 60000

Jan 1 : Purchased office furniture Rs. 4500

Jan 1 : Cash purchases Rs.20000

Jan 1 : Credit sales to Anu Rs 40000

Jan 2 : Salary to staff Rs. 10000

Jan 2 : Received from Anu Rs. 18000

Question 20

Enter the following transactions by using suitable accounting vouchers and display the profit and loss account and balance sheet.

01/06/2018	Commenced business with cash Rs.17000
01/06/2018	Purchased machinery Rs. 10000
01/06/2018	Paid Rent of building Rs. 7500
01/06/2018	Cash deposited with Canara bank Rs. 20000
01/06/2018	Purchased goods for Rs. 8400
02/06/2018	Sold goods for cash Rs. 3260
02/06/2018	Sold goods on credit to Mr. Rajesh Rs. 2800

Question 21

Create the following ledgers in an accounting software and display the balance sheet as on 31/12/2018.

Items	Amount
Capital	250000
Loose tools	50000
Creditors	50000
Bank Loan	75000
Land and Buildings	100000
Plant and Machinery	73000
Motor vehicle	75000
Debtors	50000
Outstanding salary	3000
Cash in hand	30000

Part D

(Attempt ONE question, 1x6=6)

Question 22

Enter the following in a database table with the file name Emp_details.

EMP_ID	EMP_NAME	EMP_SEX	EMP_BASICPAY
100	Ashraf	M	30000
101	Beena	F	60000
102	Anand	M	40000
103	Hari	M	80000

a) Display the name of employees drawing BASICPAY greater than or equal to 60000.

b) Display the name of employees begin with 'A'.

Question 23

Create a database table named TABLE_EMPLOYEE and enter the following details using a form.

EMP_ID	EMP_NAME	BP	HRA
1001	Sajith	20000	1000
1002	Suresh	30000	1000
1003	Anil	40000	1000

Also create a query to display EMP_NAME and BP.

Question 24

Create database tables named EMPLOYEE and PAY_DETAILS with the following field names.

Table name	Fields
EMPLOYEE	EMP_ID, EMP_NAME, EMP_SEX
PAY_DETAILS	EMP_ID, BP, DA, HRA

Create relationship between these two tables.