Computerised Accounting Practical Examination- 2021

Model Question Paper, Procedures and Output (As per Focused Area) -Unofficial

Accountancy with Computerised Accounting
പ്രായോഗിക പരിക്ഷ (Practical Examination) മാർഗ്ഗനിർദ്ദേശങ്ങൾ – March 2021

ഹയർ സെക്കന്ററി രണ്ടാം വർഷം അക്കൗണ്ടൻസി വിത്ത് കമ്പ്യൂട്ടറൈസ്ഡ് അക്കൗണ്ടിംഗ് വിഷയത്തിന്റെ 2021 മാർച്ച് പൊതുപരീക്ഷയുടെ ഭാഗമായി നടക്കുന്ന പ്രായോഗിക പരീക്ഷയ്ക്കുള്ള പൊതു മാർഗ്ഗനിർദ്ദേശങ്ങൾ ചുവടെ നൽകിയിരിക്കുന്നു.

1. പ്രായോഗിക പരീക്ഷയുടെ പരമാവധി സ്കോർ 40 ആണ്.

2. പ്രായോഗിക പരീക്ഷക്ക് പരമാവധി 6 ചോദ്യങ്ങൾ നൽകുകയും അതിൽ നിന്നും വിദ്യാർത്ഥികൾ അവർക്കിഷ്ടമുള്ള 2 ചോദ്യങ്ങൾ തിരഞ്ഞെടുത്ത് നിർദ്ധാരണം ചെയ്യേണ്ടതുമാണ്.

3. എല്ലാ ചോദ്യങ്ങൾക്കും തുല്യ സ്കോർ നൽകേണ്ടതാണ്. പ്രായോഗിക പരീക്ഷ മൂല്യനിർണയം നടക്കുമ്പോൾ ഓരോ ചോദ്യത്തിന്റെ ഉത്തരത്തിനും നൽകിയിരിക്കുന്ന 16 സ്കോറിൽ 10 സ്കോർ വിദ്യാർത്ഥി എഴുതിയ പ്രക്രിയ വിശദീകരണത്തിനും (Procedure), 6 സ്കോർ ലാബ് പ്രവർത്തനത്തിനുമായി (Output) നൽകേണ്ടതാണ്. വാചിക പരീക്ഷയ്ക്ക് പരമാവധി 4 സ്കോറും ലാബ് പ്രവർത്തനങ്ങളുടെ രേഖപ്പെടുത്തലിന് പരമാവധി 4 സ്കോറും നൽകാവുന്നതാണ്.

4. പ്രാക്ടിക്കൽ രേഖപ്പെടുത്തൽ ബുക്കിൽ പ്രായോഗിക പരീക്ഷയ്ക്കുള്ള പാഠഭാഗങ്ങളായി ചുവടെ നൽകിയിരിക്കുന്നവ ഉൾപ്പെടുത്തേണ്ടതാണ്.

5.   പ്രായോഗിക പരീക്ഷയ്ക്കുള്ള പാഠഭാഗങ്ങൾ

Unit 2 - Spread Sheet
    (1)   Statistical Functions - (COUNT, COUNTA, COUNTBLANK, COUNTIF)
    (2)   Mathematical Functions - (SUM, SUMIF, ROUND, ROUNDUP)
Unit 3 - Use of spread sheet in business application
    (3)   Payroll Accounting
Unit 4 - Graphs and charts for business data
    (4)   Bar chart
Unit 5 - Accounting software package
    (5)   GNUKhata – Preparation of Profit and Loss account (from transactions)
Unit 6 - Data Base Management System
    (6)   Creation of Table in Design view

Q-1

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	9899	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 **exceeding1000**

d) How many **empty** (Blank) cells are there in the table?

Value points-Functions concerned with this question

a) Syntax=**COUNT(value 1,value 2,value 3...)----**To count the number of cells contains numbers

b) **Syntax=COUNTA(value 1,value 2,value 3...)------**To count the number of cells contains any value.

c) **Syntax=COUNTIF(range,"criteria**")-----To count the number of cells that fulfills certain conditions

d) **Syntax=COUNTBLANK(Range)-----**To count the number of empty cells in the given range.

Procedure:

Step-1 Open LibreOffice Calc

Step-2 Enter the details given in the question in the respective cells.

Step-3 To get the number of cells contains Numbers only, set the formula in cell C4

C4=COUNT(A1:J2)   **Ans-12**

Step-4 To get the number of cells that contains any value, set the formula in cell C5

C5=COUNTA(A1:J2)   **Ans-18**

Step-5 To get the number of cells which have values exceeding 1,000, set the formula in cell C6

C6=COUNTIF (A1:J2,">1000")　　　**Ans-2**

Step-5 To get the number of empty cells, set the formula in cell C7

C7=COUNTBLANK(A1:J2)　　**Ans-2**

OUT PUT:

	A	B	C	D	E	F	G	H	I	J	
1	390	651			856	765	STOCK	192	CASH	1032	
2	342	9899	658	456	765	398	155T	DRS	CRS	INVESTMENT	
3											
4			12								
5			18								
6			2								
7			2								

C7 ▼ fx Σ = =COUNTBLANK(A1:J2)

Question-2

SUM, SUMIF, ROUND, ROUNND UP

Q.2(A) Given below is a table showing the Name, Designation and Monthly Salary paid to different employees in Royal Traders for March 2017.

Employee Name	Designation	Monthly Salary (Rs.)
Kumar	CEO	80000
Anil	AO	50000
Jithesh	FM	40000
Alex	FM	15000
Arshad	MM	45000
Angel	FM	30000

Find out the following:

a) The **total monthly** salary**.**

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

Value points-Functions concerned with this question

SUM(number1,number2)—To add values contained in the range or cell

SUMIF(range,criteria,sum range)—Sum its values only when a particular condition is satisfied.

ROUND(Number,count) -Rounds a supplied number to a specified decimal place.

ROUNDUP(Number,count)-Roundup function always round a number to upward, without considering the value next to the rounding digit.

Q.2(B) The cell E-1 contains 84.4837. Round the number to nearest 1 (Integer), 2 decimal places, nearest 10 and nearest 100. Another cell G-1contains 125.343. Round Up the number to 1decimal places, Round Up to next 1,000

Step-1 Open LibreOffice Calc

Application---------office-----LibreOffice calc

Step-2Enter column headings (labels)

A1-   Employee Name

B1-   Designation

C1-   Monthly salary (Rs)

 Then enter all values given in the question in respective cells.

Step-3 Calculate Total Salary in cell A9

   A9=SUM(C2:C7) Press Enter **(Ans.2,60,000)**

Step-7 Find the total monthly salary paid to the Finance Manager (FM) in cell A10. **A10=SUMIF(B2:B7,"FM",C2:C7)**   **(Ans.85,000)**

OUTPUT:1

	A	B	C
1	Employee Name	Designation	Monthly Salary (Rs.)
2	Kumar	CEO	80000
3	Anil	AO	50000
4	Jithesh	FM	40000
5	Alex	FM	15000
6	Arshad	MM	45000
7	Angel	FM	30000
8			
9	260000		
10	85000		

Q.2(B) The cell E-1 contains 84.4837. Round the number to nearest 1 (Integer), 2 decimal places, nearest 10 and nearest 100. Another cell G-1contains 125.343. Round Up the number to **1**decimal places, Round Up to next 1,000

Procedure:(2.B)

Step-1

Enter the value 84.4837 in cell E-1 and round the value using the following Functions:

Cell	Round to	Functions	Answer
F1	Nearest 1 (Integer)	Round(E1,0)	**84**
F2	2 decimal places	Round(E1,2)	**84.48**
F3	Nearest 10	Round(E1, -1)	**80**
F4	Nearest 100	Round(E1, -2)	**100**

Step-2

Enter the value 125.343 in cell G-1 and round the value using the following Functions:

Cell	Round Up to	Functions	Answer
H1	1 decimal places	ROUNDUP(G1,1)	**125.4**
H2	Next 1000	ROUNDUP (G1, -3)	**1000**

Out put:

Unit-3 Use of Spreadsheet in Business Application

Q. 3 Prepare Payroll of the following Employees:

Name	Basic Pay	PF Loan
Sabu	28000	10000
Ajayan	42000	12800
Usha	44500	14300
Sanjo	64000	0
Binil	48000	12700
Jos	48000	11850
James	43500	12000
Arjun	68000	0
Roy	37500	12000
Anna	58000	6500

Additional information:

1. DA 38% of Basic pay.
2. HRA Rs.1250 for Employees Basic pay greater than Rs.54000, for others Rs.1000.

3. TA Rs.500 per Employee.
4. PF subscription 15% for BP.
5. TDS 18% for GP greater than Rs.60000, otherwise12%.

Procedure:

Step 1 Open a new work sheet in LibreOffice Calc.

Step 2: Enter the column head as:

	A	B	C	D	E	F	G	H	I	J	K
1	Name	BP	DA	HRA	TA	Gross Salary	PF Subscription	TDS	PF Loan	Total Deduction	Net Salary

Step 3

Enter the Name of first employees 'Sabu' in A2 and his BP 28000 in B2. Similarly enter the name and BP of remaining nine employees in the respective cells.

Step 4, Select the cell C2 and enter the formula, **C2=B2*38%**

Step 5, Calculate HRA in cell D2 ,**D2=IF(B2>54000,1250,1000)**

Step6, Type TA Rs.500 in cell E2 and **select the range E2:E11** and **press CTRL+D**

Step 7, Calculate Gross Salary in cell F2, **F2=B2+C2+D2+E2**

Step8, Calculate PF Subscription in G2 ,**G2 =B2*15%**

Step-9, Calculate TDS in H2, **H2=IF(F2>60000,F2*18%,F2*12%)**

Step-10, Enter PF Loan amount given in the question in respective cells.

Calculate Total Deduction in Cell J2, **J2=G2+H2+I2**

Calculate Net salary in cell K2, **K2=F2-J2**

Fill down the calculation to remaining employees

a. Select the range **C2 to K11** and **press Ctrl + D.** The calculations of remaining nine employees are then filled automatically

	Name	BP	DA	HRA	TA	Gross Salary	PF Subscription	TDS	PF Loan	Total Deduction	Net Salary
2	Sabu	28000	10640	1000	500	40140	4200	4816.8	10000	19016.8	21123.2
3	Ajayan	42000	15960	1000	500	59460	6300	7135.2	12800	26235.2	33224.8
4	Usha	44500	16910	1000	500	62910	6675	11324	14300	32298.8	30611.2
5	Sanjo	64000	24320	1250	500	90070	9600	16213	0	25812.6	64257.4
6	Binil	48000	18240	1000	500	67740	7200	12193	12700	32093.2	35646.8
7	Jos	48000	18240	1000	500	67740	7200	12193	11850	31243.2	36496.8
8	James	43500	16530	1000	500	61530	6525	11075	12000	29600.4	31929.6
9	Arjun	68000	25840	1250	500	95590	10200	17206	0	27406.2	68183.8
10	Roy	37500	14250	1000	500	53250	5625	6390	12000	24015	29235
11	Anna	58000	22040	1250	500	81790	8700	14722	6500	29922.2	51867.8

Unit-4 Graphs and Chart for Business Data

Q.4 Bar Chart

The Total Commission earned by Mr.Vinod and Mr.Thomas for the year 2013 to 2017 are given below:

YEAR	VINOD	THOMAS
2013	8910	6880
2014	14000	9800
2015	12000	14980
2016	15150	14300
2017	15950	13980

   a. Present the data in a column chart

Procedure:

Step-1 Open a work sheet in LibreOffice Calc and enter the data given in the question in respective cells

	A	B	C	D
1	Year	Vinod	Thomas	
2	2013	8910	6880	
3	2014	14000	9800	
4	2015	12000	14980	
5	2016	15150	14300	
6	2017	15950	13980	
7				

Step-2 Create Chart

To create chart, select the range in which data entered (here it is A1:C6, including labels). Then, **Insert----Chart--------In 'Chart Wizard 'select a suitable Chart Type (**here select **bar** chart**). Then click **Next** button.

Step-3 Data Range management

In **Data Range** option no change is required **tick mark** in 'First Row as Label' and '**First Column as Label'**. Then click Next button.
Step-3 Data series management
We can remove unwanted Data series here (If necessary) -----Next
Step-4 Chart element management
Here user can give suitable title, subtitle, X-axis title-axis title etc. for the chart

Title:	Commission Earned
Subtitle:	Salesman wise Report
X axis Title	Year
Y axis Title	Rs.

Click ------- Finish

OUT PUT:

Unit-V Accounting Software Package GNU Khata

Q-5 Preparation of Profit and Loss Account

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

01-06-2016 Commenced business with cash Rs.17,000

01-06-2016 Purchased machineryRs.10,000

01-06-2016 Paid rent of building Rs.7,500

01-06-2016 Cash deposited with Canara Bank Rs.20,000

01-06-2016 Purchased goods for Rs.8,400

02-06-2016 Sold goods for cash Rs.3,260

02-06-2016 Sold goods on credit to Mr. Rajesh Rs.2800

Procedure:

Step-1 Open GNU Khata

Application-----office------GNU Khata

Step-2 Crete the organistion’GK Ltd’ with necessary details

Menu Bar-------**Create Organisation**

Organisation Name-   **GK Ltd**

Case-   **As-is**

Organization Type-**Profit Making**

Financial Year-   **01-01-2016 To   31-12-2016**

Accounts only--------Proceed

Step-3 Create Admin with necessary details

Step-4 Create Ledger Accounts (without opening balance)

Master-----Create account-----Select Group-----select Sub Group------Enter Account Name-----Save

Name of the Account	Group	Sub-group
Cash	Current Asset	Cash
Capital	Capital	None
Machinery	Fixed Asset	Plant & Machinery
Rent	Indirect Expense	None
Canara Bank	Current Assets	Bank
Purchase	Direct Expense	None
Sales	Direct Income	None
Rajesh	Current Asset	Sundry Debtors

Step-5 Enter transactions to the system through voucher entry

Voucher-----Select appropriate Voucher----Enter details

Date	Dr/Cr	Account Name	Amount	Voucher Type	Function Key
1-06-16	Dr	Cash	17,000	Receipt	F4
	Cr	Capital	17,000		
1-06-16	Dr	Machinery	10,000	Payment	F5
	Cr	Cash	10,000		
1-06-16	Dr	Rent	7,500	Payment	F5
	Cr	Cash	7.500		
1-06-16	Dr	Canara Bank	20,000	Contra	F8
	Cr	Cash	20,000		
2-06-16	Dr	Purchase	8,400	Purchase	F7
	Cr	Cash	8,400		
2-06-16	Dr	Cash	3,260	Sales	F6
	Cr	Sales	3,260		
02-06-2016	Dr	Rajesh	2,800	Sales	F6
	Cr	Sales	2,800		

Out Put:

1. Report------Profit and Loss Account-------set the period------click on ' view'

Ans.Net Loss-9840

Creation of Table in Design View

Q.6

Enter the following in a Database Table with the file name **Employee**

EMP ID	EMP NAME	EMP SEX	EMP BASIC PAY
100	ARUN	M	30000
101	NISHA	F	60000
102	ANIL	M	40000
103	ROOPA	F	80000

Procedure:
Step-1(Create and name the database)
Application---Office----LibreOffice Base------Create a new Database-----Next---------Finish
Save the Database with a suitable name (Here we can save the database with the name Employee)
Step-2(Create and name the Table)
Select "**Create table in design view**"------Enter the field name and appropriate Field Type

Field Name	Field Type
EMPID	TEXT(VARCHAR)
EMPNAME	TEXT(VARCHAR)
EMPSEX	TEXT(VARCHAR)
EMPBASICPAY	Number (Numeric)

Step-3(Set Primary Key)
To set EMP ID as Primary Key right click on the row sector of the EMP ID and select the "Primary Key" from the drop down menu.
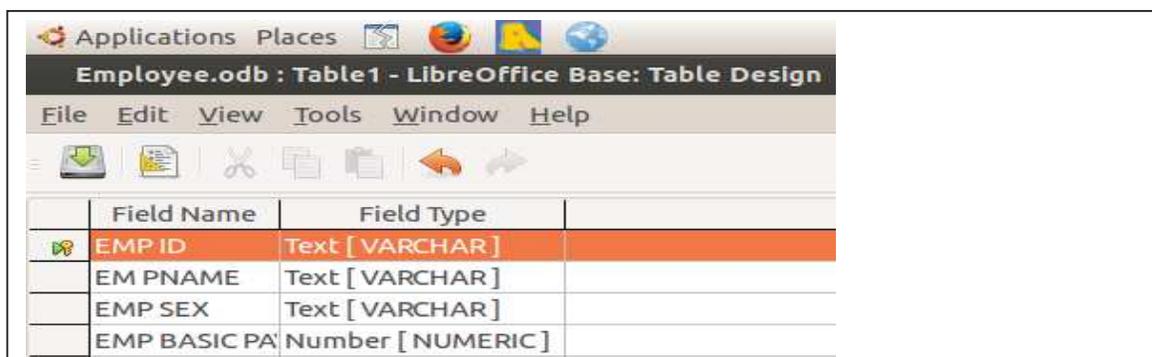
Step-4(Save the table by giving suitable name)

Click on the save Button to save the Table. In Save as dialog box enter ʻ**table employee**ʼ as Table name and click OK button. Then Close the screen by click (X)

Step-5 (Enter data in the newly created Table)

Double click on the newly created table **"table employee "** to open and enter data and save.

Step-6 Display the already created table

Out Put:

****
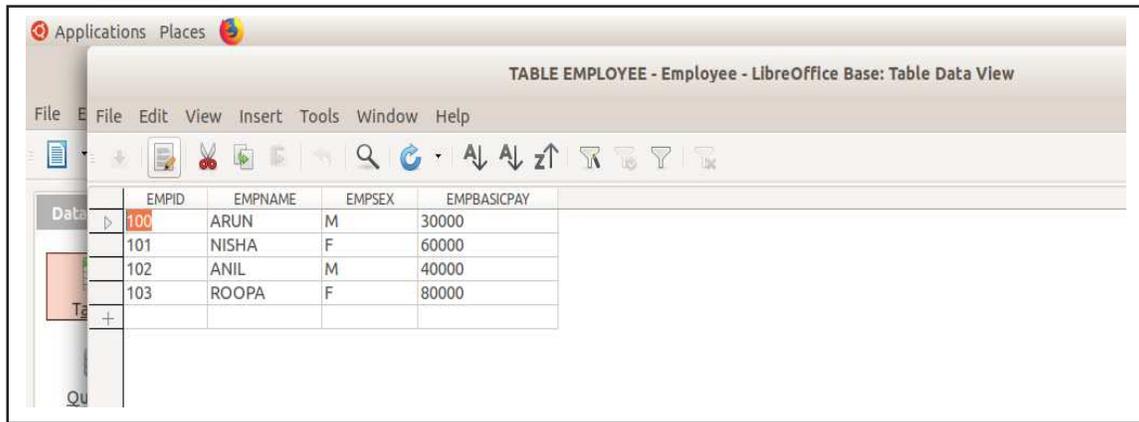
> **ഉബണ്ടു സിസ്റ്റം ഇല്ലെങ്കിലും വിദ്യാർഥികൾക്ക് വീട്ടിലിരുന്ന് പ്രാക്ടിക്കൽ ചെയ്യാൻ സാധിക്കും. ലിബർ ഓഫീസ് വിൻഡോസ് ഉളള കമ്പ്യൂട്ടറിൽ ഡൗൺലോഡ് ചെയ്യാം......**

Important: Dear students, even if you do not have the ubuntu system in your home, you can download LibreOffice for Windows from website. All other questions except Computerised Accounting (Q. No-5) question can be done at home on Windows system. Wish you all success and a bright future……...Binoy George

To Download LibreOffice on windows system

Google--------(search)LibreOffice is free to download and install--------Download-------LibreOffice 7.0.4(windows)-----(now file is in downloads) double click-------Run-----next----next----yes…..finish……LibreOffice will be on your desktop after a while.

Prepared by Binoy George, HSST, MKNM HSS, Kumaramangalam, Thodupuzha, Idukki Dt.