

# COMPUTERISED ACCOUNTING- PRACICAL

## PRACTICAL QUESTIONS AND ANSWERS ( Based on Focused Area)

### PRACTICAL NO:1

#### SPREAD SHEET-STATISTICAL FUNCTIONS

#### COUNT, COUNTA, COUNT BLANK, COUNTIF

**QUESTION:** The following table is given to you

	A	B	C	D	E	F	G	H	I	J
1	390	651			856	765	STOCK	192	CASH	1032
2	342	9899	568	456	765	398	155T	DR S	CRS	INVESTMENT

**Find out:**

- How many cell contains numbers only.
- Count the number of cells containing any value
- How many empty cells are there in the given table
- Count the number of cells containing the value exceeding 1000

#### **PROCEDURE:**

i).Open a blank spread sheet in LibreOffice Calc

Applications → Office → Libre Office Calc

ii).Enter the given data in A1 to J2

	A	B	C	D	E	F	G	H	I	J
1	39 0	651			85 6	76 5	STOC K	19 2	CASH	1032
2	34 2	9899	56 8	45 6	76 5	39 8	155T	DR S	CRS	INVESTMEN T

iii).For getting the number of cells containing numbers, give the formula in B3

**=COUNT(A1:J2)**

iv).For getting the number of cells that contains any value, give the formula in B4

**=COUNTA(A1:J2)**

V)For getting the number of cells that contains no value(blank cells), give formula in B5

= COUNTBLANK(A1:J2)

vi).For getting the no. of cells which has values exceeding 1000, give the formula in B6

=COUNTIF(A1:J2,">1000")

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## PRACTICAL NO :2

### SPREAD SHEET – MATHEMATICAL FUNCTIONS

#### 2 (a) SUM (), SUMIF ()

**QUESTION:** Given below is a table showing the name, Designation and Monthly Salary paid for different employees in Rajan Traders for March 2020

Employee Name	Designation	Monthly Salary (Rs)
JOSE	CEO	80000
CICY	AO	50000
SIJO	FM	40000
ALEX	FM	15000
JOMY	MM	45000
SIMI	FM	30000

Find out the following

- (a). Total Monthly salary paid in march 2020.
- ( b). Total Monthly Salary paid to the Finance Managers(FM) in the firm

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#### Procedure:

i).Open new spread sheet in LibreOffice calc.

Applications → Office → Libre Office Calc

ii).Enter the data in the cells as shown in the question

	A	B	C
1	<b>Employee Name</b>	<b>Designation</b>	<b>Monthly Salary</b>
2	JOSE	CEO	80000
3	CICY	AO	50000
4	SIJO	FM	40000
5	ALEX	FM	15000
6	JOMY	MM	45000
7	SIMI	FM	30000

iii).Calculate total monthly salary in cell C8 , by typing the formula  
**=SUM(C2:C7)** and press enter  
key

vii).Calculate the monthly salary paid to FM in the cell C9 by

**=SUMIF(B2:B7,"FM",C2:C7 )** press enter key

## **2(b) ROUND , ROUND UP**

You are given a number 25431.243  
Using ROUND FUNCTIONS in Libre office calc calculate the following

1. Round the number to 2 decimal places
2. Round the number to 1 decimal places
3. Round the number to nearest integer
4. Round the number to nearest 10
5. Round the number to nearest 100
6. Round the number to nearest 1000

- (b)
1. Round up the number to 2 decimal places
  2. Round up the number to 1 decimal places
  3. Roundup the number to nearest integer
  4. Round up the number to nearest 10
  5. Round up the number to nearest 100
  6. Roundup the number to nearest 1000

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### Procedure:

1. Open Libre office calc

Application □ Office□ Libre office calc

2. Enter the details in the cells as follows.

	A	B	C	D	E	F	G
1			25431.243				
2		2 Decimal	1 Decimal	Nearest Integer	Nearest 10	Nearest 100	Nearest 1000
3	Round to						
4							
5		2 decimal	1 decimal	0 decimal	next 10	next 100	next 1000
6	Roundup to						
7							

### Round

In the B2 cell Type the formula	=ROUND(C1,2)	press enter key
In the C2 cell Type the formula	=ROUND(C1,1)	press enter key
In the D2 cell Type the formula	=ROUND(C1,0)	press enter key
In the E2 cell Type the formula	=ROUND(C1,-1)	press enter key
In the F2 cell Type the formula	=ROUND(C1,-2)	press enter key
In the G2 cell Type the formula	=ROUND(C1,-3)	press enter key

### Roundup

In the B6 cell Type the formula	=ROUNDUP(C1,2)	press enter key
In the C6 cell Type the formula	=ROUNDUP(C1,1)	press enter key
In the D6 cell Type the formula	=ROUNDUP(C1, -0)	press enter key
In the E6 cell Type the formula	=ROUNDUP(C1,-1)	press enter key
In the F6 cell Type the formula	=ROUNDUP(C1,-2)	press enter key
In the G6 cell Type the formula	=ROUNDUP(C1,-3)	press enter key

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**PRACTICAL NO :3**  
**PAY ROLL STATEMENT**

**QUESTION:** Prepare payroll of the following employees

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

**Additional Information:**

1. DA 36% of Basic pay
  2. HRA Rs. 1750 for Employees Basic pay greater than Rs. 52000, for others Rs. 1500
  3. TA 400 per employee
  4. PF subscription 10% for GP
  5. TDS 20% for GP greater than Rs. 60000, otherwise 10%.
- .....

**PROCEDURE**

i).Open a blank worksheet in Libre Office Calc

Application  Office  Libreoffice Calc

iii). Give the heading '**Payroll Accounting**' by merging suitable cells

(iii)Enter the details as shown below

	A	B	C	D	E	F	G	H	I	J	K
1	DA	60%									
2	TA	400									
3	PF	10%									
4											
5	<b>PAY ROLL ACCOUNTING</b>										
6	<b>Name</b>	<b>BASIC PAY</b>	<b>DA</b>	<b>HRA</b>	<b>TA</b>	<b>GROSS PAY</b>	<b>PF</b>	<b>PFLOAN</b>	<b>TDS</b>	<b>TOTAL DEDUCTION</b>	<b>NET PAY</b>
7	Sindhu	39500						11100			
8	Ashly	41500						11800			
9	Unni	41500						11300			
10	Renjith	54000						0			
11	Bindhu	48000						11700			
12	Ambily	48000						11850			
13	James	41500						12000			
14	Thara	62000						0			
15	Arun	33500						12000			
16	Rahim	38000						5500			
17											
18											

Calculate DA in Cell C7 by entering the formula = (B7\*\$B\$1)

Calculate HRA In Cell D7 = IF(B7>52000,1750,1500)

Calculate TA In Cell E7 = 400

Calculate Gross pay in Cell F7 = SUM(B7:E7)

Calculate PF in Cell G7 = (F7\*\$B\$3)

**To copy formula :**

Select the range from **C7:G16** then press Key Stroke **Ctrl+D**

Calculate TDS in Cell I7

=IF(F7>60000,F7\*20/100,F7\*10/100)

Calculate Total Deduction In Cell J7 = **SUM(G7:I7)**

Calculate Net Pay In Cell K7 = **(F7 – J7)**

v). To copy formula Select the range from **I7:K16** then press Key Stroke Press **Ctrl+D**

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## **PRACTICAL NO:4**

### **BAR CHART**

**QUESTION:** Draw a Bar chart for the following data and give a title 'marks scored by students'

Marks	0-20	21-40	41-60	61-80	81-100
Number of Students	113	180	350	232	125

#### **Procedure:**

I). Open a blank worksheet in Libre Office Calc

Application □ Office □ Libreoffice Calc

II) Enter the data given in the table in Libre Office Calc

sheet

	A	B	C	D	E	F
1	Mark	0-20	21-40	41-60	61-80	81-100
2	Number of Students	113	180	350	232	125

II). Select the data including the labels ( A1: F2)

III). Click on **Chart Tool Bar** or **Insert → Chart**

iv). Choose chart type → **bar** then click on **next**

V). Choose **data range** then click on next

vi). **Data series** click **next** button

Vii). Enter chart Elements ( Title **MARKS SCORED BY STUDENTS**, Subtitle, X axis- **mark class** ,Y axis – **no of students**)

viii) Click on finish.

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## PRACTICAL NO: 5

### GNU KHATA – PREPARATION OF P& L ACCOUNT

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

01/06/2020	Commenced business with cash	Rs.17000
01/06/2020	Purchased machinery	Rs.10000
01/06/2020	Paid Rent of building	Rs.7500
01/06/2020	Cash deposited with Canara bank	Rs.20000
01/06/2020	Purchased goods for	Rs. 8400
02/06/2020	Sold goods for cash	Rs. 3260
02/06/2020	Sold goods on credit to Mr. Rajesh	Rs. 2800

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#### **Procedure:**

Step 1: Open GNUKhata

Applications → Office → GNUKhata

Step 2: Create Organisation

Click on ' create organisation'

Enter organisation Name : Goodwill Ltd

Case : As-is

Organisation type : Profit Making

Financial year : 01/04/2020 to 31/03/2021

Accounts Only -  proceed

### Step 3: Create Admin

Enter necessary details such as username, pass ward etc

### Step 4: Create Appropriate Ledger account

Master → Create Account → Select group → Sub group → Type account name → Save

Name of Ledger	Group	Subgroup	Opening Balance
cash	Current asset	Cash	
Capital	Capital	None	
Machinery	Fixed Asset	Plant and Machinery	
Rent	Indirect Expenses	none	
Canara bank	Current Asset	Bank	
Purchase	Direct Expenses	None	
Sales	Direct Income	None	
Rajesh	Current Assets	Sundry Debtors	

### Step5: Enter Vouchers (based on table given above)

**Voucher**  **Select appropriate Voucher**  **Enter details**

Date	Account Name	Group	Sub group	Voucher	Key	Dr/Cr	Amount
1/6/2020	Cash	Current asset	Cash	Receipt	F4	Dr	17000
	Capital	Capital	None			Cr	17000
1/6/2020	Machinery	Fixed asset	Plant & Machinery	Payment	F5	Dr	10000
	Cash	Current asset	cash			Cr	10000
1/6/2020	Rent	Indirect Expenses Current asset	None	Payment	F5	Dr	7500

	Cash		Cash			Cr	7500
1/6/2020	Canara Bank	Current asset	Bank	Contra	F8	Dr	20000
	Cash	Current asset	Cash			Cr	20000
1/6/2020	Purchases	Direct expenses	None	purchase	F7	Dr	8400
	Cash	Current asset	Cash			Cr	8400
2/6/2020	Cash	Current Asset	Cash	Sales	F6	Dr	3260
	sales	Direct Income	None			Cr	3260
2/6/2020	Rajesh	Current Asset	Sundry Debtors	Sales	F6	Dr	2800
	sales	Direct Income	None			Cr	2800

step 6: Display Profit and Loss Account

Report → profit and loss

Set From date and to date ( 01/04/2020 to 31/03/2021)  view

## PRACTICAL NO:6

### CREATION OF TABLE IN DESIGN VIEW

**QUESTION:**

Enter the following in a database table using Table Design view option

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

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**Procedure:**

1. Open LibreOffice base

**Application → Office → LibreOffice Base**

2. Create a new database

In the **database wizard** select ' **create new database**' option and click **finish**

select appropriate location and give database name . click '**save**' button

3. Create table

In the database window select **tables** and click '**create table in design view**' under the the **tasks** section.

A table creation screen will be opened.

4. Enter the field name and field types

Field Name	Field Type
EMP_ID	TEXT[VARCHAR]
EMP_NAME	TEXT[VARCHAR]
EMP_SEX	TEXT[VARCHAR]
EMP_BASICPAY	NUMBER[NUMERIC]

5. Set primary key

Right click the row selector of Emp\_Id and select **primary key**

6. Save the table in the name of '**Emp\_details**' and close the window

7. Double click the table '**Emp\_details**'. Enter the details as given in the question and click Save

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output

Practical 1:

How many cell contains numbers only.	12
Count the number of cells containing any value	18
How many empty cells are there in the given table	2
Count the number of cells containing the value exceeding 1000	2

Practical 2A

Total Monthly salary	260000
Monthly salary paid to FM	85000

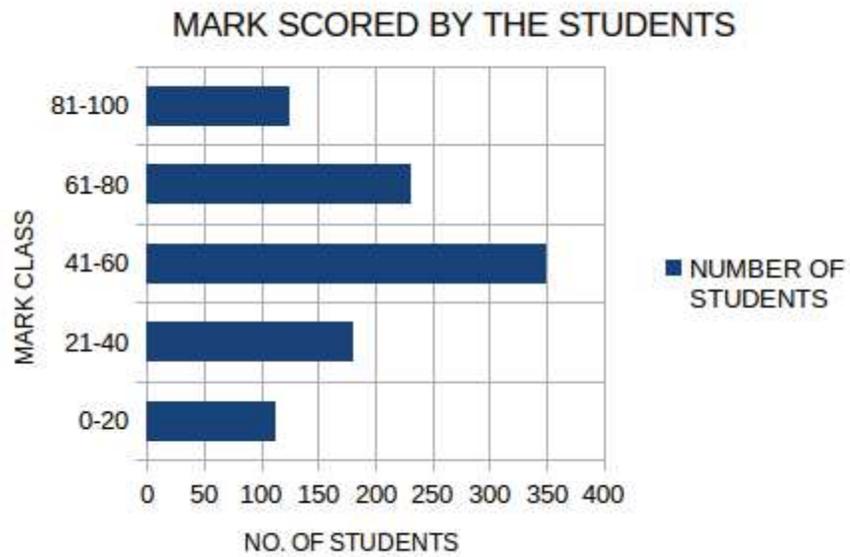
Practical 2B

Round to	2 decimal	1 decimal	Nearest integer	Nearest 10	Nearest 100	Nearest 1000
	25431.24	25431.2	25431	25430	25400	25000
Round upto	2 decimal	1 decimal	0 decimal or next integer	Next 10	Next100	Next1000
	25431.25	25431.3	25432	25440	25500	26000

Practical 3

name	bp	da	hra	ta	gp	pf	loan	tds	total deduc	np
s	39500	14220	1500	400	55620	5562	11000	5562	22124	33496
a	41500	14940	1500	400	58340	5834	11800	5834	23468	34872
u	41500	14940	1500	400	58340	5834	11300	5834	22968	35372
r	54000	19440	1750	400	75590	7559	0	15118	22677	52913
b	48000	17280	1500	400	67180	6718	11700	13436	31854	35326
a	48000	17280	1500	400	67180	6718	11850	13436	32004	35176
j	41500	14940	1500	400	58340	5834	12000	5834	23668	34672
Ta	62000	22320	1750	400	86470	8647	0	17294	25941	60529
a	33500	12060	1500	400	47460	4746	12000	4746	21492	25968
r	38000	13680	1500	400	53580	5358	5500	5358	16216	37364

## Practical 4



## practical 5 : Profit and Loss accounting

GNUKhata v6.50 | New Tab | Theme | 01-04-2020 to 31-03-2021

jk (Profit Making) | 1 (Admin) | Quick Search

#### Profit & Loss Account for the period 01-04-2020 to 31-03-2021

Particulars	Amount	Particulars	Amount
DIRECT EXPENSE	8400.00	DIRECT INCOME	6060.00
INDIRECT EXPENSE	7500.00	Closing Stock	0.00
		Gross loss C/F	2340.00
		INDIRECT INCOME	0.00
		Net Loss	9840.00
Total	15900.00	Total	15900.00

← Back | Expand All | Export to Spreadsheet | View Printable Version

Net loss: 9840

## Practical 6

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

Prepared By:

JOHNSON KOSHY

HSST commerce, GHSS kallar Idukki