COMPUTERISED ACCOUNTING – PRACTICAL

Focus Area : No.1

Title : Count, Counta, Countblank and Countif

Question

Enter the following data exactly as given in the table and answer the following questions with the help of appropriate COUNT functions.

	A	B	C	D
1	Apple		1500	
2		5500		Apple
3	Orange	Apple	450	
4	4000	800		
5			Orange	350

a) No. of cells which are not empty

b) No. of empty cells in the range

c) No. of cells that have only numbers

d) No. of cells that have the value 'Apple'

e) No. of cells that have value greater than 3000

f) No. of cells that have value less than 1000

Procedure

Step-1   :   Open a blank sheet in Libre Office Calc

Step-2   :   Enter the values given in the table exactly as in table in the range A1:D5

	A	B	C	D
1	Apple		1500	
2		5500		Apple
3	Orange	Apple	450	
4	4000	800		
5			Orange	350

Step-3 : Enter the following labels as given below

Cell	Label
F1	No. of cells that is not empty
F2	No. of empty Cells
F3	No. of cells that contains numbers
F4	No. of cells that contains 'Apple'
F5	No. of cells that have values greater than 3000
F6	No. of cells that have values less than 1000

Step-4 : Enter the following formulae in different cells as given below

Cell	Formula
G1	=COUNTA(A1:D5)
G2	=COUNTBLANK(A1:D5)
G3	=COUNT(A1:D5)
G4	=COUNTIF(A1:D5,"Apple")
G5	=COUNTIF(A1:D5,">3000")
G6	=COUNTIF(A1:D5,"<1000")

Output

F	G
No. of cells that is not empty	11
No. of empty Cells	9
No. of cells that contains numbers	6
No. of cells that contains 'Apple'	3
No. of cells that have values greater than 3000	2
No. of cells that have values less than 1000	3

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Focus Area No:2

Title :   Sum, Sumif, Round, Roundup and Rounddown

Question

Below is given some random Amounts.

Sl.No	Items of Expense	Amount
1	Advertising	528.654
2	Stationery	32.648
3	Stationery	35.1478
4	Repairing	412.654
5	Repairing	85.38
6	Advertising	2791
7	Advertising	5812
8	Stationery	325.5285

Round the given Amounts by using appropriate **Round** functions as asked below

    a)   Round Amount 1 to Nearest 1 (Nearest integer)

    b)   Round Amount 2 to Two Decimal Place

    c)   Round Amount 3 to Nearest 10

    d)   Round Amount 4 to Nearest 100

    e)   Round up Amount 5 to Nearest 1

    f)   Round up Amount 6 to Nearest 10

    g)   Round up Amount 7 to Nearest 100

    h)   Round down Amount 8 to Two Decimal Places

Based on the rounded amounts -

    i)   Find the total amount of expenses incurred during the month using Sum function

    j)   Find out the amount spend for Stationery using Sumif function

Procedure

Step-1 :   Open a blank worksheet in Libre Office Calc
Step-2 :   Enter Table Headings in different cells as given below

Cell	Label
A1	Sl.No
B1	Items of Expenditure
C1	Amount
D1	Rounded Amount

Step-3 :   Enter the data given in the question in the range A2:B11
Step-4 :   Enter the following formulae in different cells as given below

Cell	Formula
C2	=Round(C2,0)
C3	=Round(C3,2)
C4	=Round(C4,-1)
C5	=Round(C5,-2)
C6	=Roundup(C6,0)
C7	=Roundup(C7,-1)
C8	=Roundup(C8,-2)
C9	=Rounddown(C9,2)

Step-5 :   Enter the label 'Total Expences' in the cell 'C10' and enter the following formula in the cell 'D10'
=Sum(D2:D9)

Step-6 :   Enter the label 'Total Stationery' in the cell 'C11' and enter the following formula in the cell 'D11'
=Sumif(B2:B9, "Stationery",D2:D9)

Output

	A	B	C	D
1	Sl.No	Items of Expense	Amount	Rounded Amount
2	1	Advertising	528.654	529
3	2	Stationery	32.648	32.65
4	3	Stationery	35.1478	40
5	4	Repairing	412.654	400
6	5	Repairing	85.38	86
7	6	Advertising	2791	2800
8	7	Advertising	5812	5900
9	8	Stationery	325.5285	325.52
10			Total Expenses	10113.17
11			Total Stationery	398.17

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Title : **Pay Roll Accounting**

Question

Prepare a Payroll of the following employees

Name	Basic Pay	PF Loan
Ramesh Kumar	52000	5400
Aravind	38000	0
Sulaiman	74500	3600
Pavithran	45800	6800
Manju Jose	45900	0
Athira Menon	39000	0
James Joseph	64000	9000
Prasad Kumar	53500	5600

Additional Information

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1   DA – 14 % of Basic Pay

2   HRA – ₹ 2000 for employees whose basic Pay greater than ₹ 52000, for others ₹ 1500.

3   TA – ₹ 800 for all employees

4   PF subscription – 10% for Gross Pay.

5   TDS – 20% for Gross Pay greater than Rs. 56000, otherwise 10%

Procedure

Step-1 : Open a blank worksheet in Libre Office Calc

Step-2 : Enter the table headings in various cells as given below

Cell	Labels
A1	Name
B1	Basic Pay
C1	DA
D1	HRA
E1	TA
F1	Gross Salary
G1	PF
H1	TDS
I1	PF Loan
J1	Total Deduction
K1	Net Salary

Step-3 : Enter the names of employees in the range A2:A9

Step-4 : Enter Basic Pay of Employees in the range B2:B9

Step-5 : In the cell C2 enter the formula and copy down the formula upto C9

=B2*14%

Step-6 : In the cell D2 enter the following formula to calculate HRA and copy down the formula upto D9

=If(B2>52000,2000,1500)

Step-7 : In the cell E2 enter '800' as TA and copy it down upto E9

Step-8 : In the cell F2 enter the following formula to calculate Gross Salary and copy down this formula upto F9

=SUM(B2:E2)

Step-9 : In the cell G2 enter the following formula to calculate PF and copy down to it upto G9

=F2*10%

Step-10 : In the cell H2 enter the following formula to calculate TDS and copy it down upto H9

=IF(F2>56000,F2*20%,F2*10%)

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Step-11 : Enter the amount of PF loans against each employees as given in the question in the range I2:I9

Step-12: In the cell J2 enter the following formula to calculate Total Deduction and copy it down upto J9

=SUM(G2:I2)

Step-13: In the cell K2 enter the following formula to calculate Net Salary and copy it down upto K9

=F2-J2

Output

	A	B	C	D	E	F	G	H	I	J	K
1	Name	Basic Pay	DA	HRA	TA	Gross Salary	PF	TDS	PF Loan	Total Deductions	Net Salary
2	Ramesh Kumar	52000	7280	1500	800	61580	6158	12316	5400	23874	37706
3	Aravind	38000	5320	1500	800	45620	4562	4562	0	9124	36496
4	Sulaiman	74500	10430	2000	800	87730	8773	17546	3600	29919	57811
5	Pavithran	45800	6412	1500	800	54512	5451.2	5451.2	6800	17702.4	36809.6
6	Manju Jose	45900	6426	1500	800	54626	5462.6	5462.6	0	10925.2	43700.8
7	Athira Menon	39000	5460	1500	800	46760	4676	4676	0	9352	37408
8	James Joseph	64000	8960	2000	800	75760	7576	15152	9000	31728	44032
9	Prasad Kumar	53500	7490	2000	800	63790	6379	12758	5600	24737	39053

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Focus Area : No.4

Title : **Column Chart (Bar Chart)**

Question

Draw a column chart for the following data a give a title **Marks Scored by Students**.

Marks	0-20	20-40	40-60	60-80	80-90	90-100
No.of Students	12	58	160	240	252	35

Procedure

Step-1 : Open a blank worksheet in Libre Office Calc

Step-2 : Enter Row headings as **'Marks'** in A1 and **'No.of Students'** in A2

Step-3 : In the range B1:G1, enter the range of Marks as 0-20, 20-40, 40-60, 60-80, 80-90 and 90-100

Step-4 : In the range B2:G2, enter the No.of students, who secured different ranges of marks as given.

Step-5 : Select the range A1:G2, Go to the menu **Insert → Chart..**   This will display **'Chart Wizard'**

Step-6 : Click on **Chart Type** and select **Column** as chart type. Then Click Next Button

Step-7 :   In **Data Range** against Data Range field no change is required, as we already selected the correct range. Select the option **'Data Series in Rows'**. Also put tick marks in **'First Row as Label'** and **'First Column as Label'**. Then cllck Next Button.Step-8 :   In **Data series** section no changes are needed. Click Next Button

Step-9 :   In **Chart elements**, Against the title give **'Marks Scored by Students'**. Against X-Axis give **'Marks'**. Against Y Axis give **'No.of Students'**.

Step-10:   Since we have only one Data Series and no need of Legend, Uncheck the tick mark against 'Display Legend' and Click **Finish** Button

Output
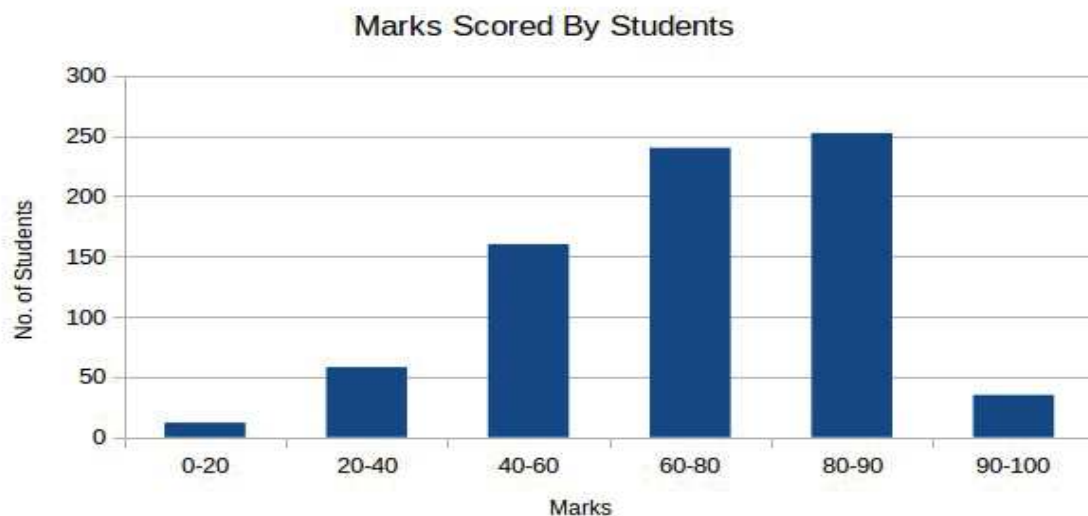
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Title : **Final Accounts from Voucher Entry**

Question

Enter the following transactions of Sathyam Traders by using suitable accounting vouchers and display the profit and loss accout and balance sheet.

01/06/2016	Commenced business with cash ₹. 70000
03/06/2016	Purchased machinery ₹. 10000
08/06/2016	Paid Rent of building ₹. 7500
14/06/2016	Cash deposited with Canera bank ₹. 20000
22/06/2016	Purchased goods for ₹. 8400
28/06/2016	Sold goods for cash ₹. 7560
30/06/2016	Sold goods on credit to Mr. Rajesh ₹. 2800

Procedure

Step-1 :   Open GNUKhata Accounting Software (Application→ Office→

GNUKhata) Step-2 :   Create a Company in the Name 'Sathyam Traders'

with necessary

details.

Menu Bar→ Create Organisation

Step-3 :   Analyse the transactions and create necessary Ledger Accounts

Master → Create
Accounts

Step-4 :   Enter the transactions through appropriate vouchers

Date	Transaction	Voucher Type	Debit Account	Debit Amount	Credit Account	Credit Amount
01/06/2016	Started Business with cash	Receipt	Cash	70000	Capital	70000

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03/06/2016	Purchased Machinery	Payment	Machinery	10000	Cash	10000
08/06/2016	Paid Rent	Payment	Rent	7500	Cash	75000
14/06/2016	Cash Deposited to Bank	Contra	Canara Bank	20000	Cash	20000
22/06/2016	Cash Purchases	Purchase	Purchases	8400	Cash	8400
28/06/2016	Cash Sales	Sales	Cash	7560	Sales	7560
30/06/2016	Credit Sales to Rajesh	Sales	Rajesh	2800	Sales	2800

Step-5 :   To view Profit & Loss Account, go to Report → Profit & Loss. Set the To Date to 30/06/2016 and Press View button

Step-6 :   To view Balance Sheet, go to Report → Balance Sheet. Set the To Date to 30/06/2016 and Press View button

Output

Focus Area: No.6

Title : **Table Creation (Design View)**

Question

Create a Table named 'TblStudents' in LibreOffice Base with the fields AdmnNo, StudentName, Class, DOB and FeePaid. Set the AdmnNo as Primary Key and enter the following details in the TblStudents.

AdmnNo	StudentName	Class	DOB	FeePaid
1001	Subhash	C2-A	10/04/1998	240
1002	Ramya Krishna	C2-B	22/05/1997	220
1003	Annie Joseph	C2-B	11/03/1999	280
1004	Ameer Hussan	C2-C	02/05/1998	240

Procedure

Step-1 : Open LibreOffice Base (**Application→ Office→ LibreOffice Base**)

Step-2 : In Database wizard, under step-1, ensure that **'Create new database'** option is selected and then click Finish Button

Step-3 : In Save Dialogue box give a suitable name for your database and select a location to save the database and click 'Save' button. This will open the created database file

Step-4 : In the left pane click on the icon 'Tables' and below the Tasks section click on 'Create Table in Design View'. This will open the table creation screen.

Step-5 : In Table Creation screen enter the Field Names and select appropriate
Field Types as given below

Field Name	Field Type
AdmNo	TEXT [VARCHAR]
StudentName	TEXT [VARCHAR]
Class	TEXT [VARCHAR]
DOB	Date [DATE]
FeePaid	Number [Numeric]

Step-6 :   To set the AdmNo field as primary key Right Click on the row selector of AdmNo and select the **'Primary Key'** from the drop down menu.

Step-7 :   Click on the Save Button (Or press Ctrl+S) to save the table. In Save as dialogue box enter 'TblStudents' as Table Name and click on 'OK' button

Step-8 :   Then close the Table Creation screen by clicking the close button ('X') on the right-top corner of the window.

Step-9 :   In Database window under the head 'Tables' we can see the created table, TblStudent. Double click on this to open it in Data View mode.

Step-10:   Enter the details of all students in the table one after one.

Output

AdmNo	StudentName	Class	DOB	FeePaid
1001	Subhash	C2-A	10/04/98	240
1002	Ramya Krishna	C2-B	22/05/97	220
1003	Annie Joseph	C2-B	11/03/99	280
1004	Ameer Hussan	C2-C	02/05/98	240