## Chapter-5

# Accounting Software Package- GNUKhata

**(Focused Area Only)**

Accounting software is a computer program that assists bookkeepers and accountants in recording and reporting a firm's financial transactions. There are number of accounting software packages available in the market like GNU Khata,SAP,Tata Ex,Peachtree,Dac Easy,Fesh books, Quick books,Tally,Wave,etc.Selection of the software depends primarily on the need, use and type of business organizations.

There are two types of softwares-Proprietory software and free and open software.

1. **Proprietary Software**: - Users have to pay for proprietary software and cannot make any change in the same. **Tally** is an example for proprietary software.
2. **Free and Open Source Software (FOSS):-** They are free software. They can be legally downloaded and copied without having to pay anything to anyone. Also, we can make changes in (FOSS). GNU Khata is an example for FOSS.

# GNU Khata

GNU Khata is free and open source software for accounting and inventory management.GNU Khata was developed by Digital Freedom Foundation, a public charitable trust.

## Features of GNU Khata

1. It is accounting software based on double entry book keeping.
2. It is a free and open source accounting software.
3. It is complete accounting software- we can prepare ledgers, Trial Balance, P & L Account, Bank Reconciliation Statement, Balance Sheet etc.
4. Export and import data from spreadsheet is possible.
5. Password security and data audit facility is available in GNU Khata.

## Starting GNU Khata

Step-1-**Open GNU Khata**

Application----Office-----GNU Khata or Click the GNU Khata icon from the desktop

Step-2 **Create Organisation**

To create organization click "Create Organisation" .While creating an organization the following details are to be given.

Organisation Name-ALtd, Case-    Upper Case (option to select Upper case, lower case, Title case or as-is)

Organization Type-Profit Making

Financial Year-    01-04-2017 To    31-03-2018

Accounts only--------Proceed



Step-3 **Create Admin**

User Name- Type a username here

Password-   Type a password here

Confirm Password-       Repeat the password here

Security Question-For eg. What is your name

Answer to Question-       binoy

Click- Create & Login

Step-3 **Enter organistion details** like Address,telephone numbers etc(**if given**)

Master menu--------Edit organization particulars



Here enter the address and other details of organization and click Save button

## Ledger Creation

In GNU Khata there are only **four system generated ledger accounts**.They are Closing stock,Opening stock,Stock at the beginning and P & L Account.We can neither change the name or delete these accounts. We can create more ledger accounts according to our requirements. To solve a question we want to create more ledger accounts. For example "Purchased goods from Mohan Rs.4000" , here it is necessary to create two new ledger accounts – "Purchase" and "Mohan" . It is also noted that  every ledger account should be created under a  "**group**" , here in our example purchase account is to be created under the group  "Direct expenses" (sub group-None) and  "Mohan"  account is to be created under the group  "Current Liabilities" (Sub group-  "Sundry Creditors for purchase" ).      In computerized accounting the duty of an accountant is only to enter daily transactions through appropriate  "vouchers" . It is known as  "voucher entry" . Before enter voucher entry, it is essential to create required ledger accounts under suitable groups.Otherwise, voucher entry is not possible.

## Groups and Sub-Groups

Group is an effective tool to arrange large number of ledger accounts into suitable places.GNU Kahta has **13** predetermined **Groups** and **16 Sub-Groups**.GNU Khata has 13 predetermined  group, of which **9** relates to the **Balance Sheet** and the other **4** relates to the **P & L Account**.

 If we created any account under a Balance Sheet group it will display in Balance Sheet and if we created that ledger account under P & L Account group, it will display in P & L Account. So creation of Ledger Account under suitable group is very important.

### Predetermined Groups and their sub groups in GNU Khata

Total system generated Groups and Sub-groups-**29 [13 + 16]**

**Total Groups -13 [9-Balance Sheet Group  + 4-P & L Account Group]**

**Total sub-groups-16 subgroups ,all are Balance Sheet subgroups.**

### Balance Sheet Group (9 No's) and their Sub-groups (16 Nos)

| Si No | Name of the Group | Name of the Sub-Group |
|---|---|---|
| 1 | **Capital** | None |
| 2 | **Current Asset** | Bank,cash,Loans & Advances, Inventory, Sundry Debtors |
| 3 | **Current Liability** | Provisions, Sundry Creditors for expenses, Sundry creditors for purchase |
| 4 | **Fixed Asset** | Building,furniture,land,plant and machinery |
| 5 | **Investment** | Investment in Bank Deposit, Investment in shares and debentures |
| 6 | **Loans(Asset)** | None |
| 7 | **Loans(Liability)** | Secure, Unsecure |
| 8 | **Miscellaneous Expense (Asset)** | None |
| 9 | **Reserve** | None |

Concept of group and subgroup-Group helps to fix accounts in the required place where it actually need. The place may be Asset side of the Balance sheet, Liability side of the Balance Sheet, Debit side of the Trading Account, Credit side of the Trading Account, Debit side of the P & L Account or credit side of the P & L Account. Sub-group helps to arrange accounts more significantly.(If,no other way,a family can live in a hall,and use it as therir kitchen,dining room,study room and bed room.If separate room available for each purpose it is more covinient.Like wise sub-group helps to arrange accounts  in a proper manner. We can add more groups, if we needed.)

## P & L Account Groups( 4 No's) and their Sub-groups

| Si No | Name of the Group | Sub-group |
|-------|-------------------|-----------|
| 1 | **Direct Income** | **None** |
| 2 | **Indirect Income** | **None** |
| 3 | **Direct Expense** | **None** |
| 4 | **Indirect Expense** | **None** |

## Explanation about Group and Sub-groups

| Group | Subgroup |
|-------|----------|
| **1.Current Assets** | The amount invested in current assets like debtors, bills receivable, stock, bank etc are included in this group. By default there are six subgroups for current assets. They are:<br>**1. Bank**-eg,Opened a bank account with SBI,here SBI created under the group" currenet asset" ,Sub-group" Bank" .<br>**2. Cash**-eg,Started business with cash Rs.5,00,000,here "cash Account " is created under the group "Current Asset" ,Sub-group" Cash" .<br>**3. Inventory**-Closing stock and stock at the beginning are opened under this sub group.<br>**4. Loans and Advance**-Prepaid expenses,accounts of temporary advances and loans given to staff members are opened under this sub-group.<br>**5. Sundry Debtors**-Accounts of debtors, for eg,Sold goods to Biju on credit Rs.4000,here "Biju Account" is created under the group "current asset" and sub-group "Sundry Debtors" . |
| **2.Fixed Asset** | **1.Building,2. Furniture 3. Land 4.Plant & Machinery .**Accounts of all fixed assets like Land and Building, Plant and Machinery, Furniture, Machinery, Motor car etc are recorded under this group. For eg.Purchased machinery for cash Rs.10,000,here machinery account created under the group "Fixed Asset" . |
| **3.Investment** | It includes accounts of investments made by organistions.There are two predefined sub groups. They are:<br>1.**Investment in bank deposits**<br>2.**Investment in shares and Debentures** |
| **4.Loans Assets** | All long term loans issued by the organization come under this group. |
| **5.Miscellaneous Expenses (Assets)** | This includes Preliminary and pre operative expenses to the extent these are not written off. |
| **6. Capital** | Owners Capital Account, for eg,Started business with cash Rs.5,00,000,here two accounts are to be created ," Cash "and "Capital" .In this" capital account" is created under the group" capital" . **Drawings account** is also created under this group. |
| **7.Current Liability** | Liabilities for short period (Creditors, salary payable, TDS payable) are recorded under this group. By default there are three subgroups for current Liability. They are:<br>1.**Provisions**-Accounts of PF,ESI,TDS payable etc<br>2. **Sundry Creditors for Expenses**- Outstanding expenses like salary |

| | |
|---|---|
| | payable, commission payable etc.<br>3.**Sundry creditors for purchases**-Eg. Purchases goods from Mohan,here "Mohan Account" created under the group "Current Liabilities" and sub group "Sundry creditors for purchases". |
| **8.Loans (Liability)** | This contains loans taken by the organization from banks and other financial institution. For eg: Loan taken from Federal Bank for Rs.2,00,000,here "Loan-Federal Bank" account created under the group" Loans(Liability" and Sub Group "Secured Loan"(if it is secured one). By default there are two subgroups for current assets. They are:<br>1. **Secured Loan**- Contains accounts of loan taken against the security of property.<br>2**. Unsecured Loan**- Contains accounts of loan taken without any security, say, Loan from partners, directors etc. |
| **9.Reserves** | This contains retained earnings,reserves and surplus. |
| **10.Direct Expenses** | Expenses relating to purchase or manufacture of goods are created under this group.Puchase,wages,carriage inwards,factory lighting and heating etc are included in the group.Purchased goods for Rs.8000,here "Purchase Account" to be created under the group "Direct Expenses".Wages paid Rs.500,here "wages account" to be created under the group "Direct Expenses".Bydefault in GNU Khata" Opening Stock Account" created under the group "Direct Expense".( All Trading Account debit side items are recorded here).In GNU Khata '**sales returns**' account is createded under this group. |
| **11.Direct Income** | Income from operative activities like sale of goods,professional fees in case of service organization like Chartered accountants,Advocates etc.Eg .Sold goods to Thomas,here "sales Account" is created under the group "Direct Income".Byt default,in GNU Khata,opens "Profit and loss account" under this group.**Purchase Return** Account is created under this group |
| **12.Indirect Expense** | All office, administration,selling and distribution expenses such as salary, telephone expenses, discount allowed, commission paid,rent,depreciation,bad debts, trade expenses etc are recorded under this group. For eg, Salary paid Rs.1000,here salary account is created under "Indirect expenses" group.(All P & L Account debit side items recorded under this group) |
| **13.indirect Income** | It includes items like discount recived,rent recived,interest received,dividend received etc.For eg,Interest received Rs.4500,here "interest received account" is created under the group "indirect income". |

## Step-4 Creating Ledger Accounts

Master Menu--------Create Account

Eg.Purchased building for Rs.8,00,000.In this transaction two accounts are to be created-Building Account and Cash account.Building is a fixed asset and it shoul be shown on the asset side of the Balance sheet.For this building account is to be created under a Balance sheet group.In Balance sheet group most suitable one is "Fixed Asset" group and most suitable Sub-group is "Building".The second account "Cash" is to be created under the Group "Current asset" and sub group is "Cash".

A ledger account is a place where all transactions relating to a particular item is recorded .For example all "goods" purchases are recorded in "Purchase Account" ,all "furniture" purchases are recorded in "Furniture Account" etc.All accounts have to be created under any(depends up on the nature of accounts) of the above said 13 groups.Depending upon the" group " under which a "ledger" is created,the balance of that ledger account will appear either in Balance Sheet or Profit and Loss Account.For example in GNU Khata "Purchase Account" is to be created under the P & L Account group "Direct Expense" .If it is so created,it will show in the debit side of the Trading profit and loss account. If it is wrongly created under the group "Fixed Asset" ,it will show in the Asset side of the Balance Sheet.So ledger account creation under proper group is an important matter.

==Predetermined (System Generated) ledger accounts in GNU Khata==

In GNU Khata there are 4 system generated ledger accounts.We can neither change the name or delete these accounts.They are

| Name of the Account | Name of the Group | Name of the sub-Group |
|---|---|---|
| 1.Closing Stock | Current Asset | Inventory |
| 2.Opening Stock | Direct Expense | None |
| 3.Stock at the beginning | Current Asset | Inventory |
| 4.P& L Account(In profit making organization)<br>**Or**<br>Income and Expenditure Account(In not for profit organization) | Direct Income | None |

Step-4 **Voucher Entry**

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

In computerized accounting transactions are recorded through vouchers. Recording transactions through vouchers are called voucher entry.Voucher entries are made on the basis of concerned source documents (bill/invoice, pay in slip etc).While recording a transaction through the vouchers ,we have to enter the voucher no,date,amount to be debited and credited,narration etc.In GNU Khata there 10 system generated voucher entries.We cannot create a new voucher type.

| Voucher Type | Used to Record | Shortcut Key |
|---|---|---|
| **Receipts** | To record transactions of all cash receipts or receipts through cheque.<br>Eg.Cash received from Soman Rs.500 | F4 |

| | Eg.Raman,a customer directly deposited into our bank account Rs.400<br>Eg.Cheque received from Thomas and the same deposited into bank Rs.30,000. | |
|---|---|---|
| **Payments** | All payments made by cash or cheque<br>Eg.Salary paid Rs.3000<br>Eg.Furniture purchased and payment made by SBI cheque Rs.70,000 | F5 |
| **Sale** | All cash and credit sales of goods<br>Eg.Sold goods for cash Rs.500<br>Eg.Sold goods to Ismail Rs.470 | F6 |
| **Purchase** | Cash and credit purchase of goods and raw materials<br>Eg.Purchased goods for cash Rs.80-0<br>Eg.Purchased goods from Mohan Traders on credit Rs.600 | F7 |
| **Contra** | To record contra entries-Deposit or withdrawals of  cash from bank ,transfer of funds from one bank to another,transfer of cash to petty cash account etc.<br>Eg.Cash depositrd into Union Bank Rs.4000<br>Eg.Cas withdrawn from Federal Bank for office use Rs.5000<br>Eg.Transfer fund from Federal bank to Union Bank Rs.30,000 | F8 |
| **Journal** | Like journal proper-to record adjustment entries, rectification entries,purchase of fixed assets on credit etc<br>Eg.Salary outstanding Rs.300<br>Eg.Purchased machinery on credit from Usha traders Rs.80,000 | F9 |
| **Sales return** | To record return of goods by a customer<br>Eg.Goods returned by Ismail Rs50 | Ctrl+1 |
| **Purchase Return** | To record return of goods  to supplier<br>Eg.Goods returned toohan Traders Rs.40 | Ctrl+2 |
| **Credit Note** | It is used to record reduction in the amount due from a customer or for allowances (A credit note is a letter sent by the supplier to the customer notifying the customer that he or she has been credited a certain amount due to an error in the original invoice or other reasons. ) | Ctrl+3 |
| **Debit Note** | It is used to record reduction in the amount payable to a supplier or for allowances.( A **debit note** is a document **used** by a vendor to inform the buyer of current debt obligations, or a document created by a buyer when returning goods received on credit.) | Ctrl+4 |

 **Treatment of some special items**- **Opening stock** and **closing stock**

## 1. Treatment of 'Opening stock Account'

Unsold goods at the beginning of an accounting year is called opening stock. It is a system generated ledger account. It is created under the P & L Account group 'Direct Expenses'. So opening stock accounts balance will reflect in the debit side of the P &L Account (Trading Profit and Loss Account).

If the accounts of business are computerized for the first time, the amount of opening stock can be inserted through the following steps:-

**Step-1** Edit 'Stock at the Beginning Account' -------click on Edit------------Enter Openning balance.

**Step-2** Select 'Journal' Voucher-------enter voucher No. and 'opening date' --------Debit Opening Stock and credit 'Stock at the Beginning'.

2.Treatment of '**Closing Stock Account**'

Unsold goods at the end of an accounting year is called 'Closing stock'.It is current asset.It is also a system generated account under the group 'current assets' and subgroup 'Inventory'.So it will reflect in the asset side of the Balance Sheet.Closing stock will also reflect in the credit side of the Trading Profit and Loss Account.It is possible through a separate account- 'Profit and Loss Account'.In GNU Khata there is a system generated account 'Profit and Loss Accout' under the group' Direct Income'

Enter the closing stock balance through voucher entry-Journal voucher

Step-1 Open Journal voucher-------Enter voucher number and closing date-------Debit 'Closing Stock Account' and credit 'Profit and Loss Account'.

**Report Menu**

From the Report Menu,we will enable to view reports such as Ledger,Trial Balance,Balance Sheet,Profit and Loss Account etc

**Q.**Following are the transactions extracted from the book of Kappil Agencies, Kalayanthani as on 31-12-2017

1-1-17        Commenced business with cash Rs.5,00,000

1-1-17        Opened bank account with SBI Rs.1,00,000

2-1-17 Purchased goods from Manju Traders Rs.30,000

3-1-17         Purchased Machinery Rs.20,000

5-1-17        Sold goods to Jaimon Rs.2300

6-1-17Returned goods to Manju traders Rs.3,00

7-1-17        Returned goods by Jaimon Rs.200

8-1-17        Purchased Machinery from A Ltd Rs.10,000

9-1-17         cash sales Rs.3000

10-1-17 Cash purchase Rs.2000

11-1-17 Wages paid Rs.3000

12-1-17 Rent paid Rs.2000

13-1-17 purchased goods and paid by cheque Rs.3000

14-1-17 withdraw cash from bank for office use Rs.1000

1.Display Trial balance

2.Show the cash balance

3.Display the list of transactions by using 'Find/edit voucher'

**Solution**:

**Step-1** Open GNU Khata, Application-----office------GNU Khata

**Step-2** Crete the organistion' Kappil agencies'  with necessary details

Menu Bar-------Create Organisation

Organisation Name-            Kappil agencies

Case-As-is (option to select Upper case, lower case, Title case or as-is)

Organization Type-Profit Making

Financial Year-     01-01-2017  To     31-12-2017

Accounts only--------Proceed

**Step-3** Create Admin , Enter details

**Step-4** Create Ledger Accounts

Analyse the transactions,list out ledger accounts to be created and assign appropriate Account Groups for them

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

| Date | Dr/Cr | Account Name | Group Name | Sub Group Name | Voucher Type | Function Key |
|------|-------|--------------|------------|----------------|--------------|--------------|
| 1-1-17 | Dr Cr | Cash Capital | Current asset Capital | Cash None | Recipt | F4 |
| 1-1-17 | Dr Cr | Sbi Cash | Current asset ----- | Bank ----- | Contra | F8 |
| 2-1-17 | Dr Cr | Purchase Manju Traders | Direct Expense Current liability | None Sundry creditors for purchase | Purchase | F7 |

**Already created, no need to create that account again**

| 3-1-17 | Dr | Machinery | Fixed asset | Plant and machinery | Payment | F5 |
|---|---|---|---|---|---|---|
| | Cr | Cash | ------ | ------ | | |
| 5-1-17 | Dr | Jaimon | Current asset | Sundry debtors | Sales | F6 |
| | Cr | Sales | Direct income | None | | |
| 6-1-17 | Dr | Manju Traders | ------- | ------ | Purchase Return | Ctrl + 2 |
| | Cr | Purchase return | Direct Income | None | | |
| 7-1-17 | Dr | Sales return | Direct expense | None | Sales Return | Ctrl + 1 |
| | Cr | Jaimon | ------- | ------- | | |
| 8-1-17 | Dr | Machinery | ----- | ------- | Journal | F9 |
| | Cr | A Ltd | Current liability | **Sundry creditors for fixed asset** | | |
| 9-1-17 | Dr | Cash | ------- | ------- | Sales | F6 |
| | Cr | Sales | ------- | ------- | | |
| 10-1-17 | Dr | Purchase | ------- | ------- | Purchase | F7 |
| | Cr | Cash | ------- | ------- | | |
| 11-1-17 | Dr | Wages | Direct expense | None | Payment | F5 |
| | Cr | Cash | ------- | ------ | | |
| 12-1-17 | Dr | Rent | Indirect expense | None | Payment | F5 |
| | Cr | Cash | ------ | ------ | | |
| 13-1-17 | Dr | Purchase | ------ | ------ | Payment | F5 |
| | Cr | Sbi | ------ | ------ | | |
| 14-1-17 | Dr | Cash | ----- | ------ | Contra | F8 |
| | Cr | Sbi | ----- | ------ | | |

Create new sub group

**Step-5 Voucher Entry**: Voucher--------Select Appropriate Vouchers-------Enter details(Voucher number,date,Debit item, Debit amount, credit itrem,credit amount)------ Save

**Output:**1. **Display Trial balance**

Report------Trial Balance (From 1-1-17 To 31-12-17)

| | | | | | |
|---|---|---|---|---|---|
| 8 | purchase | 35000.00 | | Direct Expense | |
| 9 | purchase return | | 300.00 | Direct Income | |
| 10 | sales | | 5300.00 | Direct Income | |
| 11 | sales return | 200.00 | | Direct Expense | |
| 12 | sbi | 96000.00 | | Current Assets | |
| 13 | wages | 3000.00 | | Direct Expense | |
| | Total | 545300.00 | 545300.00 | | |

## 2. Show the cash balance

Report------Ledger-----Select Cash Account------Remove the tick mark 'Monthly Ledger' (give the closing date as 31-01-2017)------View



Cash book balance as on 31-01-2017

| Date | V. No. | Status | Type | Particulars | Debit | Credit | Balance |
|------|--------|--------|------|-------------|-------|--------|---------|
| 01-01-2017 | 1 | | Receipt | capital | 500000.00 | | 500000.00(Dr) |
| 01-01-2017 | 1 | | Contra | sbi | | 100000.00 | 400000.00(Dr) |
| 03-01-2017 | 1 | | Payment | machinery | | 20000.00 | 380000.00(Dr) |
| 09-01-2017 | 2 | | Sales | sales | 3000.00 | | 383000.00(Dr) |
| 10-01-2017 | 2 | | Purchase | purchase | | 2000.00 | 381000.00(Dr) |
| 11-01-2017 | 2 | | Payment | wages | | 3000.00 | 378000.00(Dr) |
| 12-01-2017 | 3 | | Payment | Rent | | 2000.00 | 376000.00(Dr) |
| 14-01-2017 | 2 | | Contra | sbi | 1000.00 | | 377000.00(Dr) |
| | | | | Total of Transactions | 504000.00 | 127000.00 | |
| 31-01-2017 | | | | Closing Balance C/F | | 377000.00 | |
| | | | | Grand Total | 504000.00 | 504000.00 | |

## 3. Display the list of transactions by using 'Find/edit voucher'

Voucher--------Find/Edit Voucher---Here we can search already created voucher on the basis of Number, Time, Type etc to edit or delete-----Search---double click on the required voucher to be Edited/Deleted,then make necessary changes and save.

## Q-Cash Book Preparation

**Title: Voucher Entry, Ascertain Cash balance (by preparing cash book)**

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

Jan-1 Started Business with cash Rs.60,000

Jan-1 Purchased office furniture Rs.4500

Jan-1 Cash purchases  Rs.20,000

Jan 1 Credit sales to Anu Rs.40,000

Jan 2 Salary to staff Rs.10,000

Jan 2 Received from Anu Rs.18,000

 **Procedure:**

**Step-1 Open GNU Khata**

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

**Step-2** Create company/ organisation

Crete the organistion’ Anna Traders’  with necessary details

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

Organisation Name-          **Modern Pharma**

Case-**As-is**

Organization Type-**Profit Making**

Financial Year-    **01-01-2018  To    31-12-2018**

Accounts only--------Proceed

**Step-3** Create Admin with necessary details

**Step-4 Create Ledger Accounts**(without opening balance)

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

| Name of the Account | Group | Sub-group |
|---|---|---|
| Cash | Current Asset | Cash |
| Capital | Capital | None |
| Furniture | Fixed Asset | Furniture |
| Purchase | Direct Expense | None |
| Sales | Direct Income | None |
| Anu | Current Asset | Sundry Debtors |
| Salary | Indirect expense | None |

**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 |
|---|---|---|---|---|---|
| 1-1-18 | Dr<br>Cr | Cash<br>Capital | 60,000<br>60,000 | Receipt | F4 |
| 1-1-18 | Dr<br>Cr | Furniture<br>Cash | 4,500<br>4,500 | Payment | F5 |
| 1-1-18 | Dr<br>Cr | Purchase<br>Cash | 20,000<br>20,000 | Purchase | F7 |
| 1-1-18 | Dr<br>Cr | Anu<br>Sales | 40,000<br>40,000 | Sales | F6 |
| 2-1-18 | Dr<br>Cr | salary<br>Cash | 10,000<br>10,000 | Payment | F5 |
| 2-1-18 | Dr<br>Cr | Cash<br>Anu | 18,000<br>18,000 | Receipt | F4 |

# Out Put: Show cash account balance (2,90,000 debit balance)

To display cash balance ----Report-----Ledger ----Cash----Uncheck monthly ledger----View

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| MODERN PHARMA (Profit Making) | | a (Admin) | | | | | Financial Year : 01-01-2018 to 31-12-2018 | |
| | | | | Ledger Account : **cash** | | | Period : 01-01-2018 to 31-12-2018 | |
| | Quick Search | | | | | | | |
| Date | V. No. | Status | Type | Particulars | Debit | Credit | Balance | |
| 01-01-2018 | 1 | | Receipt | capital | 60000.00 | | 60000.00(Dr) | |
| 01-01-2018 | 1 | | Payment | Furniture | | 4500.00 | 55500.00(Dr) | |
| 01-01-2018 | 1 | | Purchase | Purchase | | 20000.00 | 35500.00(Dr) | |
| 02-01-2018 | 2 | | Payment | salary | | 10000.00 | 25500.00(Dr) | |
| 02-01-2018 | 2 | | Receipt | Anu | 18000.00 | | 43500.00(Dr) | |
| | | | | Total of Transactions | 78000.00 | 34500.00 | | |
| 31-12-2018 | | | | Closing Balance C/F | | 43500.00 | | |
| | | | | Grand Total | 78000.00 | 78000.00 | | |

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| |
|---|
| **Prepared by, BINOY GEORGE, HSST, MKNM HSS, Kumaramangalam, Thodupuzha, Idukki Dt.** |

# Chapter-6

## Database management System

### (Focused Area Only)

## Database

A database is a systematic collection of data. It is a collection of data that is organized so that its contents can easily be accessed, managed and updated.

For example, Kerala University database might contain information about entities such as students, teachers, courses; colleges etc.Phone book, telephone book etc are also example for database.

We want to manage these data base for storing, modifying and retrieving information. For this firms use Database Management System (DBMS) to manage Database.

## Database Management System (DBMS)

Database Management System (DBMS) is software that enables users to create and maintain a database. DBMS helps in collection of data, their storing, manipulation, retrieval etc. **MS Access, Oracle, LibreOffice Base, SQL Server** etc examples of DBMS software's.

## Components of DBMS

Database Management system consists of Data, hardware, software and users.

1. **Data**: Data means facts. It is the raw material for information i.e processed data are called information.
2. **Hardware**: Hardware consists of input/output devices, memory, processors etc.
3. **Software**: It operates the hardware and interacts with users. With the help of hardware we store data into hard disk, update it, edit it and retrieve it.
4. **Users**: Users are the persons who seek the information from the database.

## LibreOffice Base

It is one of the popularly used Database Management System (DBMS) to create, store and manage database. The default extension of LibreOffice Base files is**.odb**.

## Terms in DBMS/LibreOffice Base

1. **Data**: Data means facts. It is the raw materials for information. It may be a number,name,mark etc.

2. <mark>**Table:**</mark> Tables are used to store data in a database. It is the combination of Field and Record (columns and rows). A column of the table in Access is called field. Row of a table in Access is called record. A table is a collection of data about a specific topic.Table helps in organizing data in a structured manner on the basis of data types.

**Field Names**

**Students Table**

Contents in each column, small piece of information

| SI No | Admission No | Name | Sex | DOB | Place | Class | Ph .No |
|-------|--------------|-------|-----|------------|--------------|-------|------------|
| 1 | 5678 | Lalu | M | 14-11-2004 | Kalayanthani | 9 | 5678905623 |
| 2 | 5679 | Chris | M | 08-01-2004 | Karikkodu | 9 | 3467892343 |
| 3 | 5680 | Maria | F | 02-01-2004 | Thodupuzha | 9 | 5678543423 |
| 4 | 5681 | Anna | F | 12-11-2004 | Pala | 9 | 4453564523 |

◄— Field

◄— Record

Contents in each row, all information about a particular item.

**Field:** A **column** (its value) in LibreOffice Base Table is called **Field**. Individual data with similar features is put in a single field (Admission numbers of students, names of students etc). It is a small piece of information. Each column represents data having same characteristics. E.g. In an employee table, there may be different fields like Employee ID,EmployeeName, Designation etc
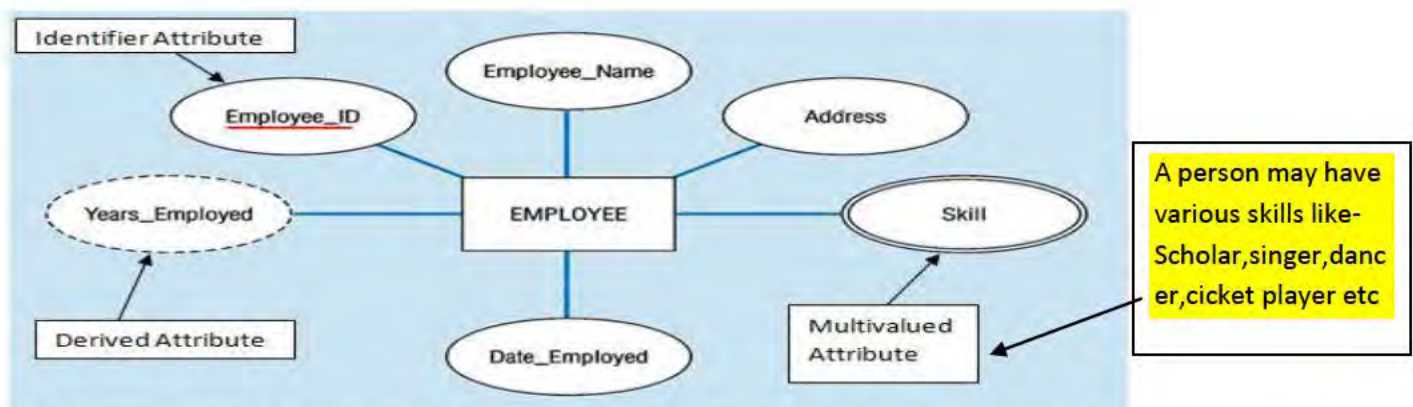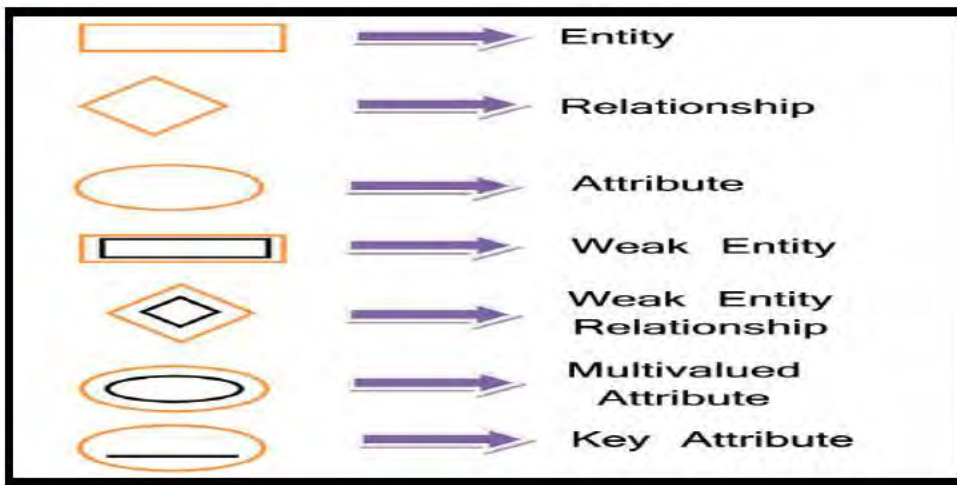
3. **Record/Tuple:** A **row** (its value) in LibreOffice Base is called **Record.** A record contains all information about one person or item. Eg.(In the above Student Table) Full information about a student-Si No-1,admission no-5678,Lalu,M,14-11-2004,Kalayanthani,9,5678905623 etc
   (For example-description about a customer like George,70 years,05-01-1947,male,9567856894)

4. **Entity:** Anything in the real world with independent existence is called an entity. Entity may be a thing like **car**, **person** (in our example **Student)**,a concept like **account**, **place**, **unit**, **object** or any item about which the data should be captured and stored in the form of properties like tables. Entity is the key element in all relational databases.

5. **Weak Entity:** A weak entity is one that can only exist when owned by another one. For example: The scope for a **Room** exists only if there is a **Building**. On the other hand, a TYRE might be considered as a strong entity because it also can exist without being attached to a CAR. Another example is bank account of a particular bank has no existence if the bank doesn't exist anymore.

6. <u>**Attributes:**</u>-These are additional characteristics that further describe an enity.Eg. Height,Weight,Date of birth etc of a person. Another example emp id,emp name,emp sex etc.The columns or fields of a relation(Table) are called attributes.

   Tuple means row (one row) whereas attribute means column.

Attribute

Tuple {
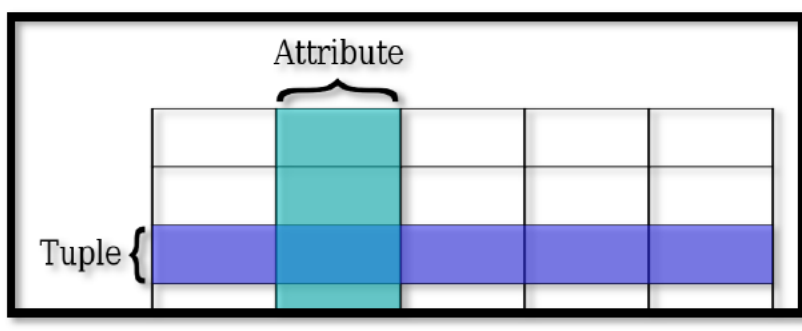
**Symbols to represent different types of entities, attributes etc**

The following symbols are used to represent different types of entities, attributes, identifiers and relationships.



| | |
|---|---|
| ▭ | Entity |
| ◇ | Relationship |
| ⬭ | Attribute |
| ▭ (Weak Entity) | Weak Entity |
| ◈ | Weak Entity Relationship |
| ⬭ (double) | Multivalued Attribute |
| ⬭ (underline) | Key Attribute |



A person may have various skills like- Scholar,singer,dancer,cicket player etc

7. **Primary key:** A primary key is a special column of a table designated to uniquely identify all table records (Items in the row).

   Main features of Primary Key are:
   a) It must contain a unique value for each row of data.
   b) It cannot contain null values.
   c) If we assign a column as primary key, items in it cannot be repeated.

   In order to manage the data, we distribute the data in many tables.The main table is known as master (Parent) table and the lower level table in which related data is stored is the transaction (Child) table.The master table and child table is related and must be linked based on a field which is common.This common key field in the master table is known as Primary key and the linked field in the child table is known as foreign key.

   Steps to set primary key

   To select a particular field( For eg EMP ID)as primary key right click on the row sector of that field(EMP ID)and select the "Primary Key" from the drop down menu. A key symbol will appear next to selected field.

8. **Foreign key:**

   In relational databases, a foreign key is a field in one table that uniquely identifies a row of other table .In simpler words, the foreign key is defined in a second table, but it refers to the primary

key or a unique key in the first table. It defining the relationship between two tables.
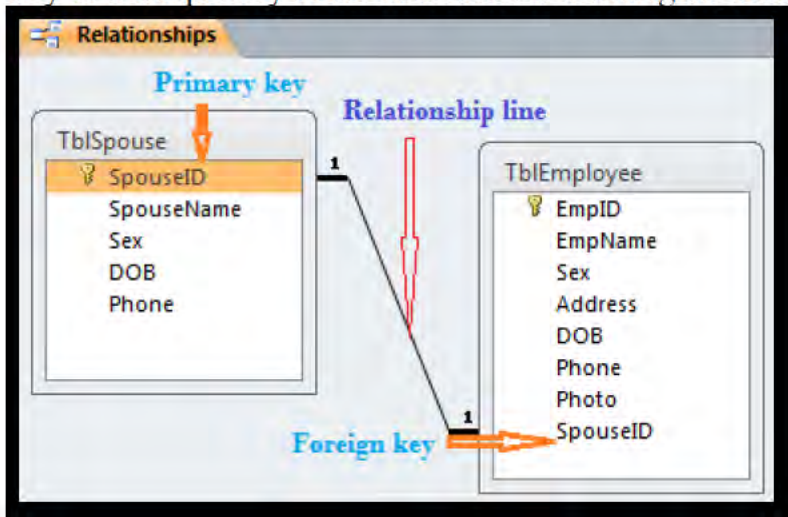


## 9. Query

A Query is an enquiry sent to a database to get some data, to calculate result or to bring together data from different Tables. Queries help to **retrieve** data on the basis of certain criteria. It is used to manipulate database content. There are three methods for creating queries in LibreOffice:

**Data Types:** **Data** type define the particular characteristic of data that we intend to store in table.LibreOffice Base supports different data types, Some useful data types are :

1. **Text [VARCHAR]:** It is used to store words or numbers that are not to be used in any arithmetic calculations.

**There are different text data types such as**

2. **Memo [LONGVARCHAR]:** A Memo field can be used for storing large amounts alphanumeric information. Some typical uses for this data type would be a note, comments, description, or address field.

**Number :** It is meant to store numbers.

**Date :** Used to store date into Database table.

**Time :** It is used to store time only.

**Date/Time :** It is used to store combination of both.

**Currency :** It is used for storing numbers in terms of Dollars, Rupees or other Currencies.

**Yes/No :** It is to declare a logical field which may have only one of the two opposite values alternatively given as: Yes or No, On or Off, True or False.

| Example for field type | |
|---|---|
| **FIELD NAME** | **FIELD/DATA TYPE** |
| EMP ID | Text[VARCHAR] |
| EMP NAME | Text[VARCHAR] |
| EMP DESIGNATION | Text[VARCHAR] |
| EMP DESIG ID | Text[VARCHAR] |
| EMP EDUCATION | Text[VARCHAR] |
| EMP SEX | Text[VARCHAR] |

| | |
|---|---|
| EMP DOB | Date[DATE] |
| EMP SALARY | Number[NUMERIC] |
| EMP BP | Number[NUMERIC] |
| EMP DA | Number[NUMERIC] |
| EMP HRA | Number[NUMERIC] |
| EMP Ph No | Text[VARCHAR] |

**Forms:** In order to use databases, the user must be provided with an interface that allows to input, view and edit data based on certain criteria. Form is a front end interface for data entry and edting.Through a Form user can add new data to the table, delete or edit an existing data. It helps to minimizing errors in data entry.

**Report**

A Report is used to present a selected set of contents from the database in a format that is easily readable. Reports are useful to present and summarize data from the tables or queries. Normally they are created to be printed out, but they can be seen on screen or exported to other programs.

**Steps in the process of design a database**

1. Determine the purpose of your database.
2. Find and organize the information required. Gather all types of information you might want to record in the database.
3. Divide the information into tables:-Divide your information into major entities/subjects. Each subject then becomes a table.
4. Divide information's in a table into columns:- Each item in a table becomes a field ,and is displayed as a column in the table.
5. Specify the primary key:- Primary key is a column that is used to uniquely(distinctively) identify each row.
6. Set up the table relationship:-Look at each table and decide how the data in one table is related to the data in other tables.

**Q1.Enter the following in a LibreOffice Base Table with the file name Emp_details**

| EMP ID | EMP NAME | EMP SEX | EMP BASIC PAY |
|---|---|---|---|
| 1001 | Akash | M | 40000 |
| 1002 | Anvar | M | 80000 |
| 1003 | Anish | M | 90000 |
| 1004 | NIjo | M | 30000 |
| 1005 | Tomy | M | 10000 |
| 1006 | Neeraj | M | 68000 |

a) Display the name of employees drawing Basic Pay greater than or equal to 75,000
b) Name of employees beginning with "A"

**Procedure:**

Step-1(Create and name the database)

Application---Office----LibreOffice Base------Create a new Database-----Next--------Finish
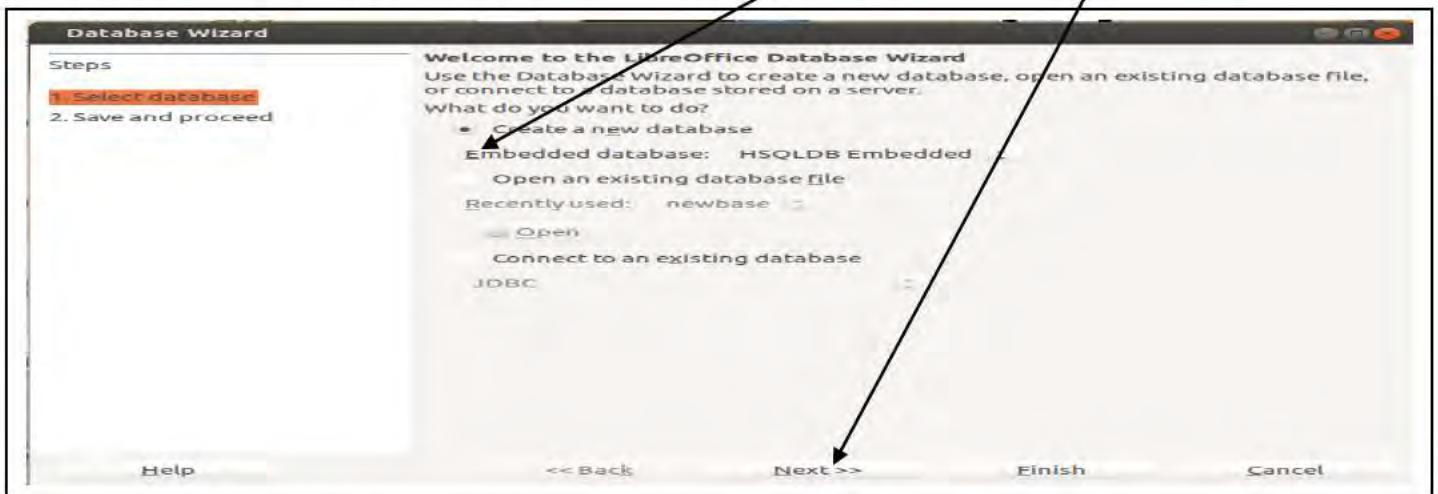


Save the Database with a suitable name (Here we can save the database with the name Emp details)
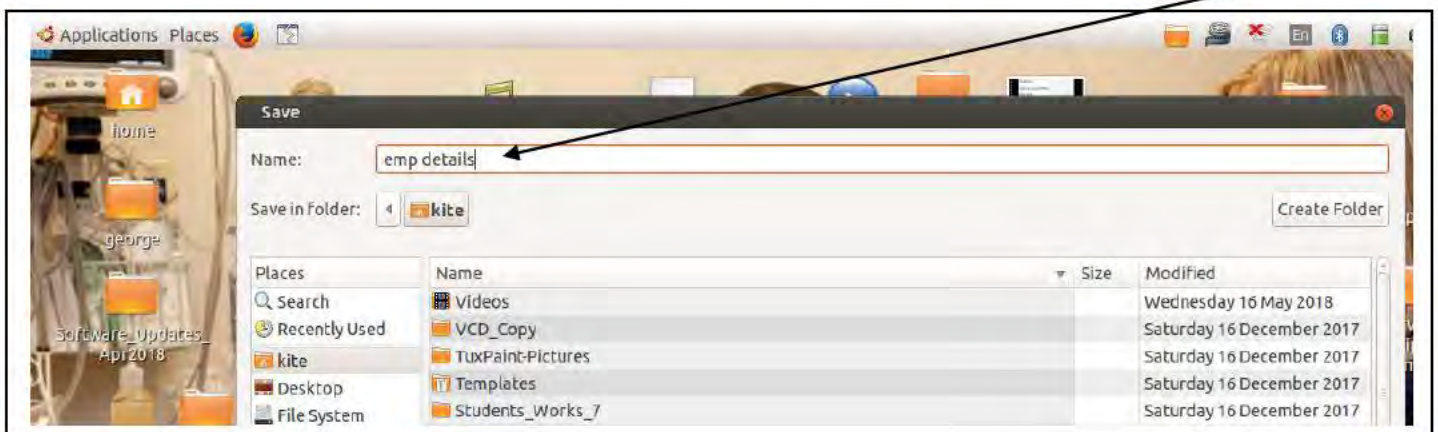


**Step-2(Create and name the Table)**

Select "**Create table in design view**"------Enter the field name and appropriate Field Type

| Field Name | Field Type |
|---|---|
| EMP ID | TEXT(VARCHAR) |
| EMP NAME | TEXT(VARCHAR) |
| EMP SEX | TEXT(VARCHAR) |
| EMP BASIC PAY | Number(Numeric) |



| Field Name | Field Type |
|---|---|
| EMPID | Text [ VARCHAR ] |
| EMP NAME | Text [ VARCHAR ] |
| EMP SEX | Text [ VARCHAR ] |
| EMP BASIC PAY | Number [ NUMER |
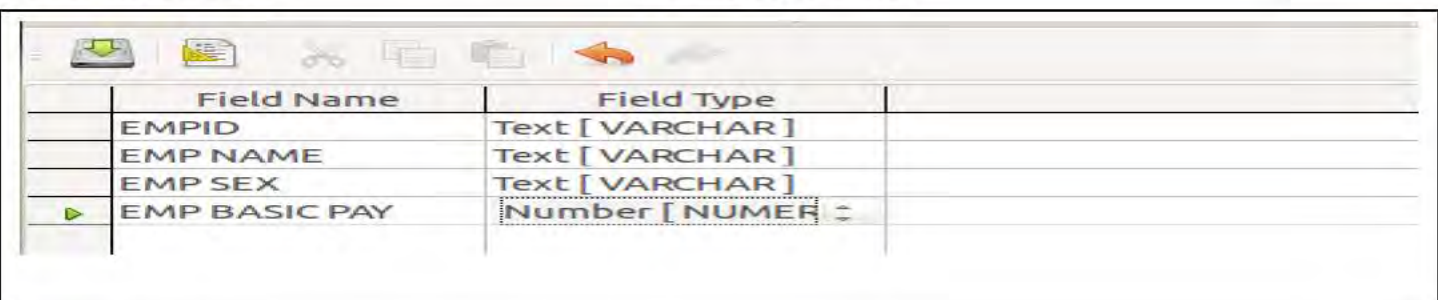
## Step-3(Set Primary Key)

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.
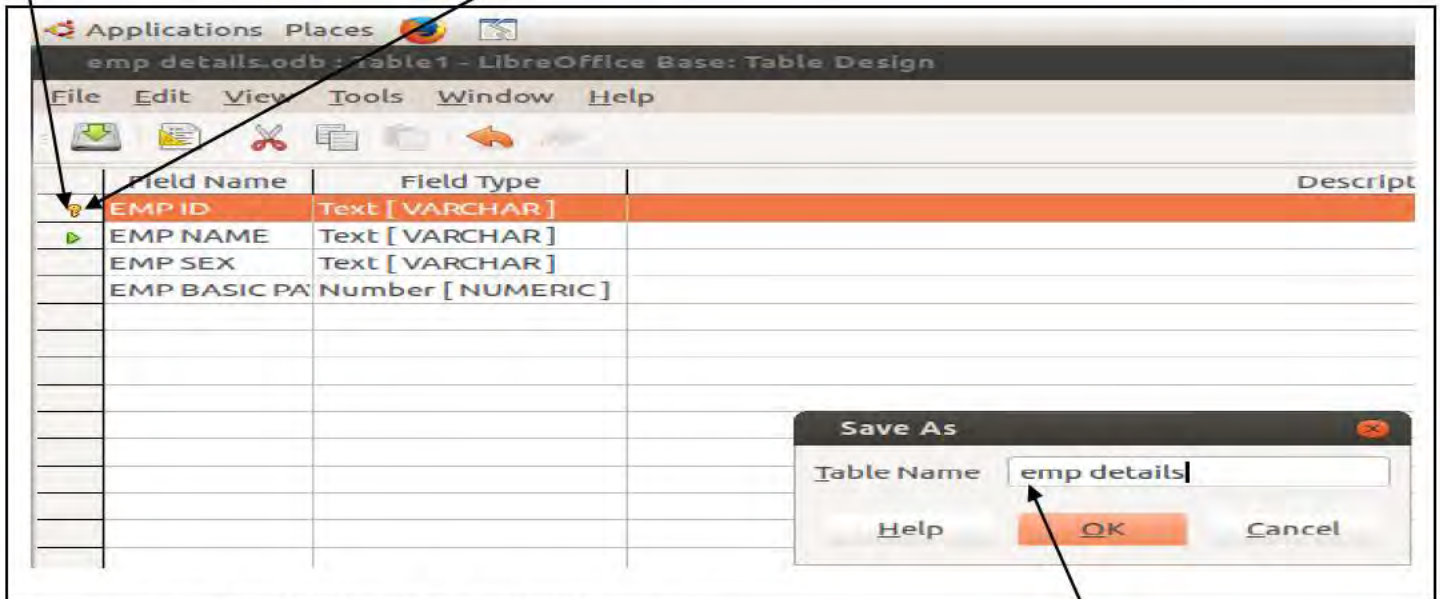


## Step-4(Save the table by giving suitable name)

Click on the save Button to save the Tale.In Save as dialog box enter Table emp details 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 Emp Details"to open and enter data.Then enter the details of all students in the table as given in the question.Then close the window(X).Click 'Yes' to the question "Do you want to save the changes?"





| EMPID | EMP NAME | EMP SEX | EMP BASIC PAY |
|-------|----------|---------|---------------|
| 1001 | Akash | m | 40000 |
| 1002 | Anvar | m | 80000 |
| 1003 | Anish | m | 90000 |
| 1004 | Nijo | m | 30000 |
| 1005 | Tomy | m | 10000 |
| 1006 | Neeraj | m | 68000 |

**Step-6(Design query to get the name of employees whose basic pay >=75000)**

Select the icon queries and select "create query in design view"-----select "Table emp details"----
add---close----double click in the required field(emp id,emp name,emp bp)

| Database | | Tasks | |
|---|---|---|---|
| | Tables | | Create Query in Design View... |
| | Queries | | Use Wizard to Create Query... |
| | | SQL | Create Query in SQL View... |
| | Forms | Queries | |

**Add Table or Query**

Tables
Queries
emp details

Help    Add    Close

File    Edit    View    Insert    Tools    Window    Help

emp details
EMPID
EMP NAME
EMP SEX
EMP BASIC
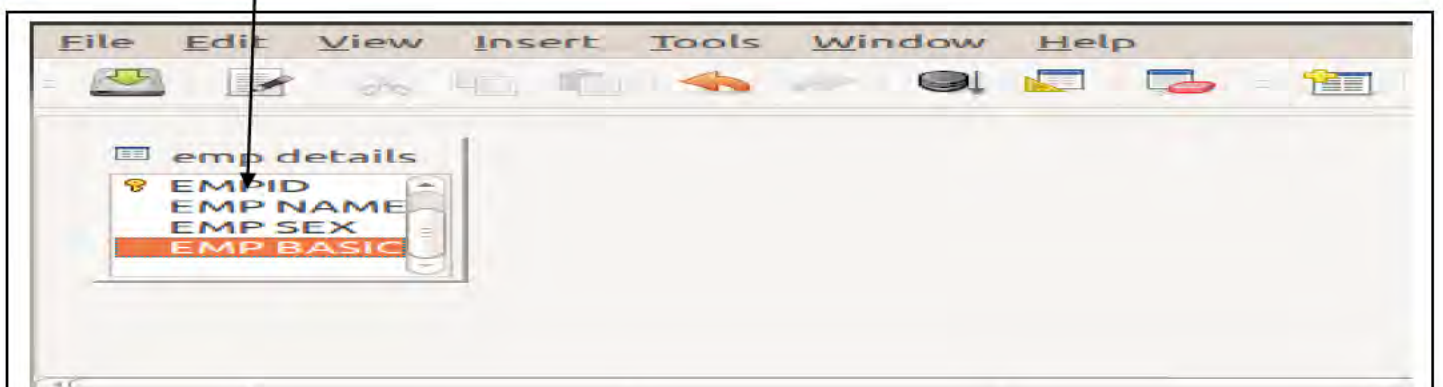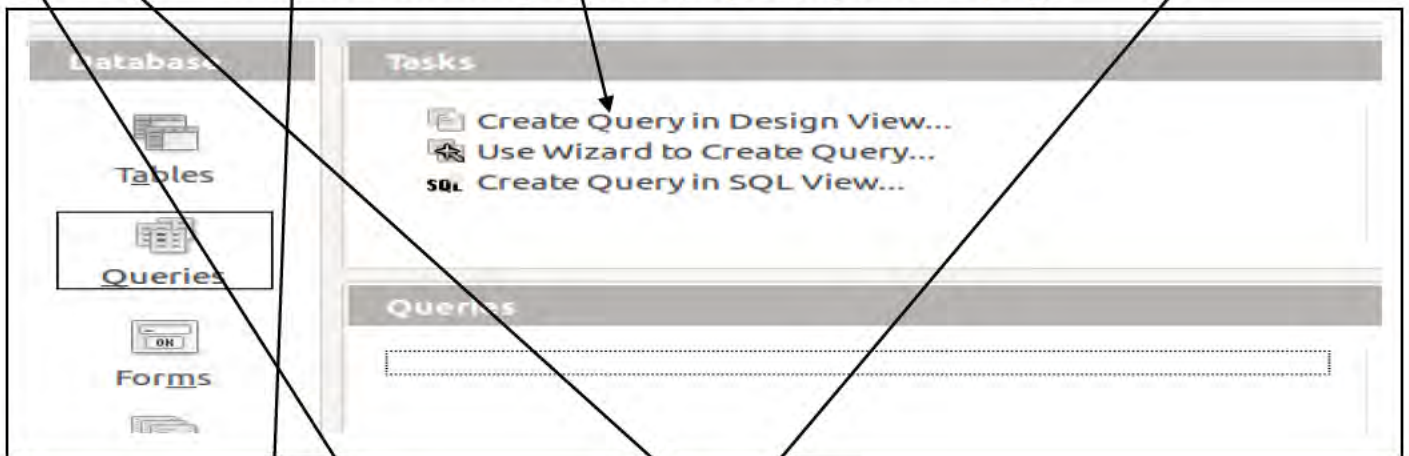
| Field | EMPID | EMP NAME | EMP BASIC PAY | |
|---|---|---|---|---|
| Alias | | | | |
| Table | emp details | emp details | emp details | |
| Sort | | | | |
| Visible | ✓ | ✓ | ✓ | |
| Function | | | | |
| Criterion | | | | |
| Or | | | | |

**Step-7**

Against the **criterion** in the bp column,enter the criteria >=75000.Then press **F5** or **run query button** to display the results.



**Output: (a)**



| EMPID | EMP NAME | EMP BASIC PAY |
|-------|----------|---------------|
| 1002  | Anvar    | 80000         |
| 1003  | Anish    | 90000         |

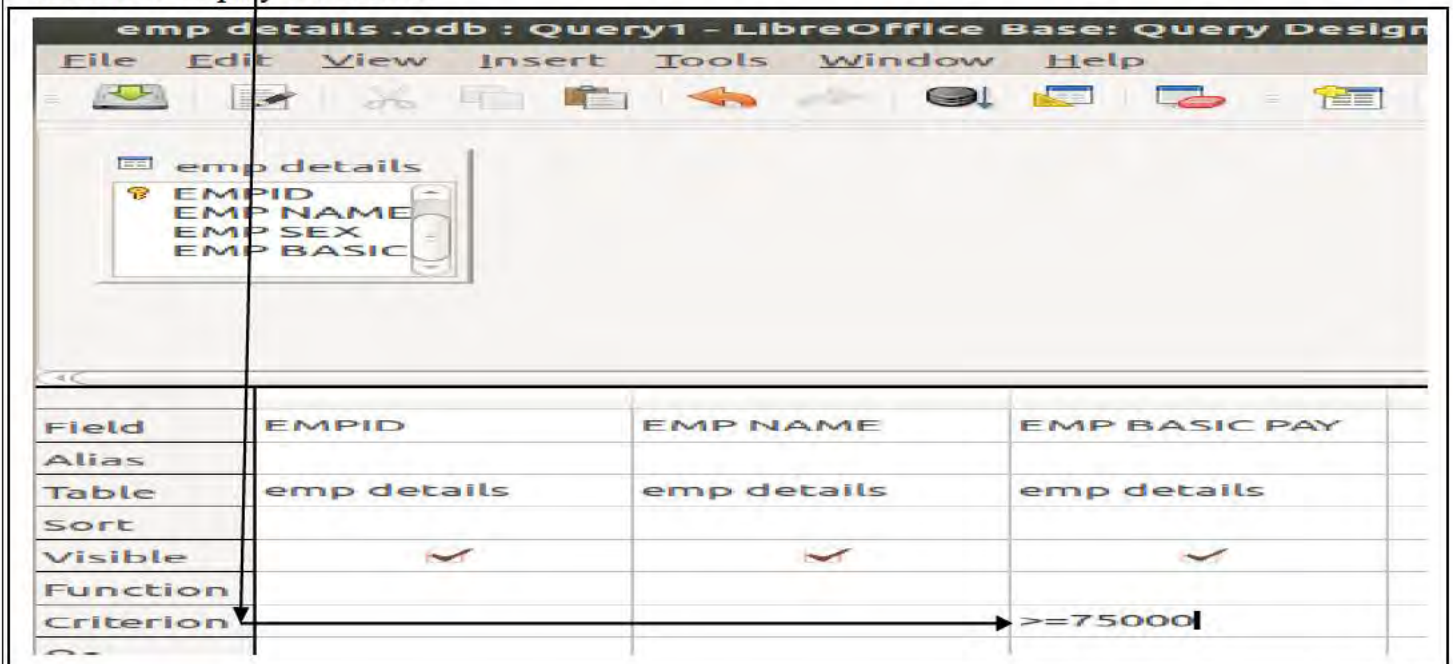**Step-8(Design Query to get the list of name of employees beginning with "A")**

Select icon Queries and select"Create Query in Design View"----select "Table Emp Details"----Add----Close-------double click on the required fields

**Step-9**

Against the **criterion** in the  EMP NAME column,enter the criteria **like'A*'**.Then press **F5or RUN Querry** button to display the result.

## Output : (b)



\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*

**Prepared by, BINOY GEORGE, HSST, MKNM HSS, Kumaramangalam, Thodupuzha, Idukki Dt.**

# Plus Two Accountancy with CA, Expected Questions Based on Focus Area

## Part-B Chapter-1

## Overview of Computerised Accounting System

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**Focus Area -2022 Higher Secondary Public Examination**

## Chapter-1 Overview of Computerised Accounting System

1. Computerised Accounting System – Meaning

2. Features of Computerised Accounting System

3. Components of Computerised Accounting System

4. Codification of Accounts – Types of codes

5. Merits and Demerits of Components of Computerised

---

1. Codes using alphabets or abbreviations (TDPA for Thodupuzha) are called-----

   **Ans: [Mnemonic codes]**

2. Give an example for block code…….  **[100-199]**

3. CD-1,CD-2 or 1,2,3… etc are example for…….code. **(Sequential code)**

4. The processed data is called….. **[Information]**

5. Unprocessed facts are called------ **[Data]**

6. Cash account and bank account will come under………group. **[Current Asset]**

7. Sulthan Bathery is represented as 'SBY'. Identify the type of code.

   **[Mnemonic Code]**

8. What are the components of Computerised Accounting System [CAS].

   **Ans: Procedures, Data, Users, Hardware, software**

9. The process of classifying the accounts of similar nature into one place is called ---

   **[Grouping]**

10. Program to perform a particular task on a computer is called …..

    **[Software]**

11. Two advantages/merits of computerised Accounting System?

    **[Instant and automatic processing of transactions, saves times and money, Storage and retrieval of data is very easy, Accuracy, Voucher and cheque printing is possible, transparency and reliability ensured** (any two)]

---

12. Distinguish between Data and Information?

**Data:** Data are raw facts that are stored in a computer. It is unorganized facts so it needs to be processed.

Example: Each business transactions are example for data.

**Information:** Processed data is known as information.

Example: In a business there are numerous transactions. CAS processed these data and provide information in the form of gross profit, net profit, ledger account balance etc.

13. Two limitations of computerised accounting system?

**[It is Costly, Lack of skilled personnel, Computer viruses and hackers may destroy all data stored in the computer system, huge training cost of employees, faster obsolescence of technology, lack of technological knowhow, Speedy recording of data in accounting software may result serious errors, Lack of experienced staff is one of the limitations of computerized accounting. (Any two)]**

14. What is codification and what are the different types of codes?

In CAS, codification is the process of allotting codes to various accounts. Code may be a symbol, alphabet or number allotted to a particular item for easy identification.

Types of codes:

**a. Sequential codes:** In this method numbers, letters or combination of both are assigned in consecutive (uninterrupted) order. Example:1,2,3....or C1,C2,C3

**b.Block codes:** In a block code, a range of numbers is divided into a desired sub-range and each sub-range is allotted to a specific group. Example:-

| GROUP CODE | ITEMS |
|------------|-------|
| 100-199 | Biscuits |
| 200-299 | Chocolates |
| 300-399 | Soft drinks |
| 400-499 | Fruits |

**c.Mnemonic Codes**

This type of coding uses alphabets or abbreviations as symbols to represent a piece of information.

For example TVM for Trivandrum, SJ for sales journal, PJ for purchase journal etc.

15. What are the important features of CAS?

**1. Simplicity:** Computerized Accounting System (CAS) is an easy way to process the accounting transactions.

**2.Comprehensive nature:** Most of the accounting packages are complete and comprehensive.

**3. Accuracy**: The reports that are generated by computerized accounting system are free from mistakes.

**4. Speed:** Computers can process data millions of times faster than human beings.

**5. No difficulty in alterations:** Alterations and additions in transactions can be affected easily in computerized accounting.

16. What do you mean by grouping of accounts?

    The process of arranging accounts of similar nature at one place is called grouping of accounts. In accounting there are different types of accounts. On the basis of its nature, we can classify accounts as assets, liabilities, income, expense and capital.
    **Examples:**Accounts like salary,rent paid etc.come under the group **'Expenses'**
    Accounts like furniture, machinery etc. come under the group **'Fixed Asset'**

    ***********************

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# Chapter-2

# Spreadsheet

**(Expected questions based on Focus Area)**

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**Focus Area- 2022 Higher Secondary Public Examination**

1. **Features of LibreOffice Calc**
2. **Components of LibreOffice Calc**
3. **Spread Sheet Operations**
4. **Cell References**
5. **Functions (Date and Time, Statistical, Logical and Mathematical**

---

**1 Score Questions**

1. A spread sheet/LibreOffice Calc file is known as ------
2. Pre-defined formulae in spreadsheets are called ------
3. The intersection of rows and columns in a worksheet is called-------
4. The work book is a collection of……..
5. The cell reference of 4ᵗʰ column and 8th row is-------
6. In cell address E7,E represents-----
7. -----is the cell address of the cell at 9ᵗʰ row under the column G.
8. ------ is a group of adjacent cells.
9. By default,"labels" entered in a spreadheet have------alignment.

    a. Right  b. Left  c. Middle

10. By default,"numbers" or "Value" entered in a spreadheet have------alignment.
11. Cell address is also referred to as---------
12. A formula begins with-------
13. LibreOffice Calc is an example for--------

    a.  DBMS  b. Accounting Software  c.  Spreadsheet  d. Presentation

14. By default how many worksheets will open when a workbook is opened in Libreoffice Calc……
15. Syntax of IF function=IF(Test, then value, otherwise value). 'IF' function comes under

    ------------ function

    a.  Statistical  b. Mathematical c. Logical d. Text manipulation
16. Find odd one out (a. OR      b.  AND  c.  IF  d.  SUMIF)

17. -------function returns TRUE if all the conditions are true.

18. The Count function which counts the number of cells that contains any value-------

19. Name the function which counts the number of cells that contains both number and date.

20. The cell address used in a formula is called……..

21. Give an example for mixed cell reference………

22. Dollar symbol is prefixed on the column number and row name in a formula is……

23. Which function is used to test a single condition………..

24. Which function is used to test more than one condition and returns different values in a single formula…………..

25. COUNTIF is an example for……function.

26. ROUND is an example for……function.

27. Text data is called…….

28. A spreadsheet file that contains one or more worksheets is called a…..

29. Write the formula for displaying the number 64.367 as 64.36……

30. Which function is used to count the number of empty cells in the given range?

## Answer

| | | |
|---|---|---|
| 1.  Workbook | 2.  Function | 3.  Cell |
| 4.  Work Sheets | 5.  D8 | 6.  5th column |
| 7.  G9 | 8.  Range | 9.  Left |
| 10. Right | 11. Cell Reference | 12. Equal sign |
| 13. C. Spreadsheet | 14. One | 15. Logical |
| 16. SUMIF | 17. AND ( ) | 18. COUNTA ( ) |
| 19. COUNT ( ) | 20. Cell Reference | 21. A$5 or $A5 |
| 22. Absolute cell reference | 23. IF | 24. NestedIF |
| 25. Statistical Function | 26. Mathematical Function | 27. Label |
| 28. Work Book | 29. =ROUNDDOWN(64.367,2) | 30. COUNTBLANK ( ) |

**2 Score Questions & Answers**

31. Write the steps to draw a range in LibreOffice Calc?

    A RANGE is a group of adjacent cells in a worksheet. Example A1:G6

    A range can be selected/drawn by any one of the following ways:

    A range can be selected by moving the mouse pointer to the centre of the first cell in the range (here A1), hold down the mouse button and drag to the last cell (here G6) to be selected before releasing the mouse button.

    [A range can be selected in another way by 'click' the first cell of the range to be selected, hold down the shift key and click the last cell of the range.]

32. Write the name of any two date and time function?
    [TODAY, NOW]
33. Give the syntax of any two Mathematical function?
    Syntax=ROUND (number, count)
    Syntax=SUMIF (range, "criteria",sum range)
34. Give the absolute cell reference to represent the following in spreadsheet package cell at:

    a.  10th column and 15th row?
        Ans: [$J$15]
    b.  Range of cells from 5th column and 5th row to 11th column to 8th row?
        Ans: [$E$5:$K$8]

35. Identify the spreadsheet function mention in the following?
    a. Display the current date. Ans: [TODAY ]
    b. Display the current date and time. Ans: [NOW]
36. Explain the procedure for the following spreadsheet operations in LibreOffice Calc.

    a.  Rename a worksheet
    b.  Delete a worksheet

    **To rename a worksheet**

    By default, Work Sheets are named as Sheet 1, Sheet 2...etc. A work sheet can be renamed by selecting the particular worksheet by click on the sheet tab (say, sheet 1) and selecting the 'Rename Sheet' option by right click on the sheet tab. Then enter the new name and click 'OK'. The new name will appear on the sheet Tab.

    **To Delete a worksheet**

    In order to delete a work sheet, right click on the Sheet Tab to be deleted and select 'Delete Sheet' from the pop-up menu and click 'OK'

37. Write any two features of LibreOffice Calc?
    1)    **Easy Calculations**
    In LibreOffice Calc there are lot of tools which help the user to perform even cmplex calculations on different data across sheets with ease.
    2)    **Arranging Data**
    The data stored in LibreOffice calc can be organised or reorganised according to the needs of the user.

3)   **Serve as Database**

This programme allows storing any amount of data in different sheets. Storing, retrieving, filtering etc. are easy in it.

38. Difference between absolute cell reference and relative cell reference?

| Absolute cell reference | Relative cell reference |
|---|---|
| Used to keep a cell reference constant in the formula | In relative cell references the formula will automatically changes to suit the new location |
| Example: $H$2 | Example C1=A1+B1 |

38. Difference between work sheet and work book.

| Work Book | Work Sheet |
|---|---|
| A file in a spread sheet | It is a page in a work book |
| Work book is a set of worksheets. | Worksheet is a single page in the work book. |

**3 score questions**

39. Explain the meaning of the following.

   a. Relative cell reference b. Absolute cell reference c. Mixed cell reference

   a. **In relative cell reference**, when a formula is copied to another cell, the cell references given in the formula will automatically changes to suit the new location
   Example C1=A1+B1

   b. **Absolute cell reference** is used to keep a cell reference as constant in the formula. Absolute cell reference ensures column and row of a cell remains as constant. To set an absolute reference a dollar sign ($) is use before the column name and/ row number. Example: $H$2

   c. **Mixed cell reference** is used to keep a column or a row remains constant in a formula. It is partly absolute and partly relative. Example: $H1

40. Explain cell, cell pointer and cell address.

   **Cell: The** intersection of a row and a column in a spread sheet is called a cell. In a spread sheet data are recorded in cells.

   **Cell pointer:** The active cell has a frame around it. That frame is called cell pointer

   **Cell address:** Cell address is used to identify a cell. It consists of column name and row number. Each cell has a unique identification code known as cell address.

   Example: Cell address of 2nd column 3rd row is B3

41. Match column A with column B

| A | B |
|---|---|
| Mathematical Function | IF |
| Logical Function | COUNT BLANK |
| Statistical Function | ROUND |

Ans:

| A | B |
|---|---|
| Mathematical Function | ROUND |
| Logical Function | IF |
| Statistical Function | COUNT BLANK |

42. What are the components of a formula?

**Components of a Formula**

A standard formula may have three components.

a. **Mathematical and comparison operators**
b. **Cell References**
c. **Functions**

*Example (formula) B10=SUM (A1:A10)*

**1.Mathematical and comparison operators:** In a formula, there may be some mathematical operators like +,- ,*,/,% or comparison operators like >,<,= etc.

**2.Cell Reference**-The cell addresses used in a formula is called cell reference. A cell reference identifies the location of a cell or cells in the spreadsheet.

3.**Functions:** Functions are built in formulas or predefined formulas in spreadsheet to perform some specific calculations. Unlike formula in function users have to provide cell references and address only. Example for function: H2=SUM(B2:G2)

43. Write any three statistical function and its syntax?

1.COUNT. Syntax=COUNT(value1,value2,value……)

2.COUNTA. Syntax= COUNTA(value1,value2,value……)

3.AVERAGE Syntanx=AVERAGE (Number1,Number2….)

44. Differentiate between functions and formula.

| Formula | Function |
|---|---|
| It is user designed | It is software designed or predefined |
| In formula user must provide cell references and arithmetical operators. | In function user just gives cell reference. |
| E.g. D2=A2+B2+C2 | Eg. D2=SUM (A2:C2) |

45. Explain the procedure for naming a range.

**Naming a Range**

Naming a range means giving a reference name to a specific range. This name can be used in formula instead of specifying these cell reference of the range. It will save time for writing compex formulas.

**Steps** involved in the process of **naming a range**

1) Select the range which are to be named, say (B2:F2)
2) Select "Define Range "from "Data" Menu.
3) Here select "Define Database Range" and give a suitable name and click OK.

46. List out any three comparison operators

Ans:

| Operation | Operator |
|---|---|
| Equal to | = |
| Greater than | > |
| Not Equal to | <> |

==5 Score Questions==

47. Write the syntax of the following spreadsheet function?

   a. Date value b. Count c. Sum IF d. Round e. IF

   Ans:

   a. Date Value: Syntax=**DATEVALUE("text")**
   b. Count: Syntax= **COUNT (value1, value2, value……)**
   c. SUMIF: Syntax= **SUMIF (range, "criteria",sum range)**
   d. ROUND: Syntax= **ROUND (number, count)**
   e. IF : Syntax=**IF(Test, Then Value, Otherwise value)**

48. Explain the mathematical functions?

   LibreOffice Calc has several mathematical functions to perform various arithmetical calculations. SUM,SUMIF,ROUND,ROUNDUP,ROUNDDOWN etc are example for mathematical functions. It helps us to further analysis of data stored in the spreadsheet.

| Functions | Syntax | Usage |
|---|---|---|
| SUM | =SUM (cell1, cell2….) | To get the sum of given numbers, cell or range. |
| SUMIF | =SUMIF (range, "criteria", sum range) | To get the sum of values only when a particular criterion is satisfied. |
| ROUND | =ROUND(Number, count) | Round function rounds a supplied number to a specified decimal place. |
| Roundup | =ROUNDUP (number, Count) | This function helps to round a number to upward, without considering the value next to the rounding digit. |

| Round down | =ROUNDDOWN (number,Count) | This function always rounds a number to downward, without considering value next to the rounding digit. |
|---|---|---|

49. **Write any five spreadsheet operations?**

    I.    **Open a Work Book**

We can open a new workbook by choosing '**New**' option or by clicking the respective icon from the **File** menu.

We can open an existing workbook by choosing '**Open**' option from the **File** Menu and select the required workbook.

    II.    **Save a Work Sheet**

'**Save**' option in the **file** menu is used to save a worksheet or '**save**' icon from the standard tool bar can also use to save a file.

    III.    **Close Work Book**

A work book can be closed by select 'CLOSE' option in the File Menu or use '**Close**' button on the right top of the screen.

    IV.    **Insert a new work sheet**

Right click the mouse at the 'sheet tab' and select '**Insert Sheet**' from the pop up menu or click the '**plus**' mark (**+**) near the sheet tab.

    V.    **To delete a work sheet**

In order to delete a work sheet, right click on the Sheet Tab to be deleted and select 'Delete Sheet' from the pop-up menu and click 'OK'

50. **Explain any 5 Statistical Functions?**

| Functions | Syntax | Usage |
|---|---|---|
| COUNT | =COUNT (value1,value2,value……) | Counts the number of cells containing numerical values |
| COUNTIF | =COUNTIF(range, "criteria") | Counts the number of cells in a range that fulfils a given criteria. |
| COUNTBLANK | =COUNTBLANK(range) | Counts the number of empty cells in a given range. |
| COUNTA | =COUNTA(value1,value2,value……) | Counts the number of cells that contains any type of data. |
| MINIMUM | =MIN(Number1, number2…..) | Used to find out the lowest value in a range. |

Dear Students,
Wishing you all the very best
for the future.
May you all be successful
and happy in life.

**Prepared by BINOY GEORGE, HSST, MKNM HSS, Kumaramangalam, Idukki Dt.**

# Chapter-3

# Use of Spreadsheet in Business Application

**(Expected questions based on Focus Area)**

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**Focus Area 2022**

1. **Payroll Accounting**
2. **Asset accounting**

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*Essential Knowledge*

**Pay Roll Accounting**: Payroll is a statement of pay details of employees of an organization. It shows detailed salary calculation.

| Components of Pay Roll/Salary | |
|---|---|
| **Additions to get Gross Salary** | **Deduction to get Net salary** |
| Basic Pay (BP) | Provident Fund (PF) |
| Dearness Allowance (DA) | Tax Deductions at Source (TDS) |
| House Rent Allowances (HRA) | PF Loan Repayment (PLR) |
| City Compensatory Allowance (CCA) | Professional Tax (PT) |
| Transportation Allowance (TA) | Festival Advance Repayment (FAR) |
| Medical Allowance | State Life Insurance (SLI) |

**Net Salary= Gross Salary (BP+DA+HRA+CCA+TA) – Total Deduction (PF+TDS+PLR+PT+FAR)**

**1 Score Questions**

1. Find the odd one (March-2018)

   a. HRA  b.CCA  c. PF  d. DA

2. 'Gross salary/pay' includes-

   a. BP  b. DA  c. HRA  d. All of these

3. DA is 10% of Basic Pay. The amount of Basic Pay is entered in cell C2 .Write the formula to be entered in cell D2 to calculate DA.

4. Write the components of gross Pay?

5. Net Pay=……………..

   a. Gross Pay + Total Deduction
   b. Gross pay – Total Deduction
   c. Gross Pay X Total Deduction
   d. None of the above

**3 Score Questions & Answers**

6. Mr. Soman an accountant of a firm entered the following details in a worksheet of LibreOffice Calc

|   | A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|---|
| 1 | Name | BP | DA 30% of BP | HRA Rs.100 | Gross Pay | PF 10% BP | Net Pay |
| 2 | Anna | 10,000 | ? | ? | ? | ? | ? |
| 3 | Maria | 15,000 | ? | ? | ? | ? | ? |

Identify the formula in C2,E2 and G2.

7. Describe various components of salary and deductions in relation to payroll accounting?

   **Ans:**

   Pay is a statement prepared by the firm to show the detailed salary calculations of its employees. We can classify pay roll components under two heads:

| Components of Salary | |
|---|---|
| Additions to get Gross Salary | Deduction to get Net salary |
| Basic Pay (BP) | Provident Fund (PF) |
| Dearness Allowance (DA) | Tax Deductions at Source (TDS) |
| House Rent Allowances (HRA) | PF Loan Repayment (PLR) |
| City Compensatory Allowance (CCA) | Professional Tax (PT) |

8. Write the equation used for finding 'Gross Salary' and 'Net Salary' , if BP,DA,HRA,PF and SLI are given as salary components and deductions?

   **Ans:**

   Gross Slary = BP + DA +HRA

   Total Deduction = PF + SLI

   Net Salary = Gross Salary – Total Deduction

   *Note: SLI-State Life Insurance, it is a deduction*

## Answers

| | | |
|---|---|---|
| 1. PF | 2. All of these | 3. D2=C2*10% |
| 4. Gross Pay =BP+DA+HRA+CCA+TA | 5. b. Gross pay – Total Deduction | 6. C2= B2*30% E2=B2+C2+D2 G2=E2-F2 |

## Asset Accounting

Asset Accounting involves maintenance of asset register, computation of depreciation etc. Depreciation means the gradual and permanent decrease in the value of fixed asset. Depreciation may arise due to wear and tear, passage of time, obsolescence through technology or market changes.

**Methods of calculating Depreciation**
In LibreOffice Calc, there are two methods for calculating depreciation. They are Straight Line Method (**SLN**) and Diminishing Balance (**DB**) method.

### SLN()
Under Straight Line (SLN) method, a fixed amount is deducted from the value of the asset. In this method depreciation is charged every year is constant. Here depreciation is calculated for a year.

Syntax **= SLN(Cost,Salvage,Life)**

Cost= Cost of acquisition of asset

Salvage= Scrap value at the end of asset's life.

Life=Estimated life of the asset.

### DB Function
DB Function is the inbuilt fuction in LibreOffice Calc to calculate depreciation under Diminishing Balancer Method/ written down value method.

Syntax=**DB(cost,salvage,life,period,[month])**

Cost-Cost is the acquisition cost
Salvage-Scrap value
Life-Life is the useful period for which the asset is available for use.
Period-Period is the year (1st, 2nd, 3rd⋯.) for which depreciation is calculated.
Month-Number of months in the first year. (It is applicable only when asset is put to use during part of an year in the first year)

## 1 Score Questions

1. In which cell salvage value of asset is entered where SLN (A3,B3,C3) **Ans:** B3

2. The value which is realisable at the end of the accounting year is called………

   **Ans:** Salvage/Scrap

3. Depreciation is charged on………..
   a. Fixed Asset  b. Current Asset  c. All Assets

   **Ans:** Fixed Asset

==2 Score Questions==

4. Write the syntax of the following depreciation functions:

   a. SLN b. DB

   ==Ans:== a. Syntax = SLN (cost, salvage, life)

   b. Syntax = DB (cost, salvage, life, period, months)

==3 Score Questions==

5. What are the different methods for calculating depreciation on fixed assets?
   **Methods of calculating Depreciation**
   In LibreOffice Calc, there are two methods for calculating depreciation. They are Straight Line Method (SLN) and Diminishing Balance (DB) method.
   **1.SLN()**
   Under Straight Line (SLN) method, a fixed amount is deducted from the value of the asset. In this method depreciation is charged every year is constant. Here depreciation is calculated for a year.
   　　Syntax = SLN(Cost,Salvage,Life)
   **2.DB ( )**
   DB Function is used to calculate depreciation under Diminishing Balancer Method/ written down value method. In this case the amount of depreciation will diminish year after year.
   Syntax=DB(cost,salvage,life,period,[month])

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# Chapter-4

# Graphs and Charts for Business

**(Expected questions based on Focus Area)**

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**Focus Area - 2022 Examination**

1. **Column Chart, Bar chart, Pie Chart**
2. **Elements of a Graph/Chart**
3. **Advantages of graphs and charts**

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**1 Score Questions**

1. The identifier of a piece of information in a chart is known as -----
   a. Axis b. Title c. Area d. Legend
2. Name the chart which have no axis............
3. …………chart contains only one data series.
   a. Bar b. Pie c. Column d. None of these
4. In LibreOffice Calc 'Graphs and Chart' are available in----Tab.
5. -----chart is generally used to displayed data as a percentage of the total.
   a. Bar b. Pie c. Column d. None of these
6. In -------chart values / data series are displayed vertically.
   a. Bar Chart b. Pie Chart c. Column Chart d. None of these
7. In bar chart, the data series are displayed horizontally. (True / False)
8. ……...is a type of Pie Chart which has a round hole in the center.

**2 Score Questions**

9. Name any 4 elements of charts?
   **Ans**: (Any 4)
   Different part of a chart is known as chart elements.
   Different elements of a char are: Chart Area, Plot Area, Data Point, Data Series, Data labels, Grid Lines, Chart title, Legend
10. List out any two advantages of charts? (Any 2)
    **Ans:**
    Advantages of graph/chart:-
    Advantages of graph/chart
    1. It helps to avoid wastage of time.
    2. Large ideas can be conveyed with a small space. It is more economic.
    3. Comparison of information is easy in case of chart.
    4. Chart helps to understand trends easily.
11. Steps for creating a chart?
    **Ans:**
    Open a new work sheet in LibreOffice Calc and enter the details given in the question and select the range. Then select Insert Tab----Chart--------Select a suitable Chart Type

==5 Score Questions==

12. **What are the elements of Chart/Graph?**

Different part of a chart is known as chart elements. Different elements of a char are:

1. **Chart Area**
2. **Plot Area**
3. **Data Point**
4. **Data Series**
5. **Axis**
6. **Data labels**
7. **Grid Lines**
8. **Chart title**
9. **Legend**
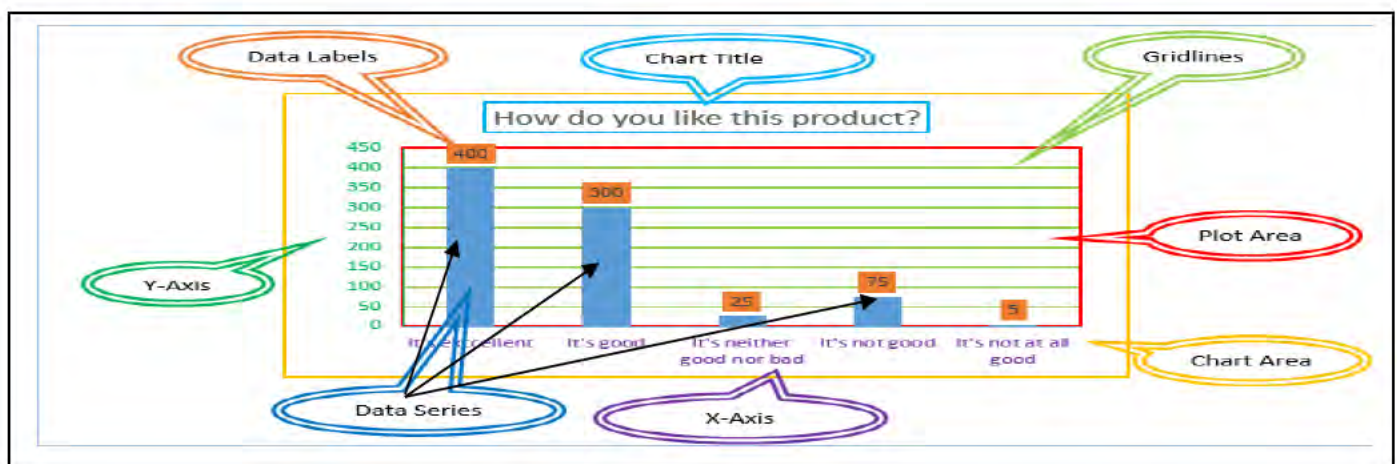


## 1. Chart Area

The entire area of a chart is known as Chart area. It includes everything inside the chart window.

## 2. Plot Area

This is the area where your chart data is actually plotted. It refers to that area of the chart where the data is graphically displayed.

## 3. Data Point

A symbol on the chart that represents a single value in the worksheet. A data point may be a bar in a bar chart or a line in a line chart.

## 4. Data Series

Data point of the same colour or pattern is called data series

## 5. Axis

A line that serves as major reference for plotting data in a chart. The X-Axis is usually the horizontal line which contains categories or independent values and Y-Axis usually the verticals which contains data (dependent values).

## 6. Data Labels

The values of the data series plotted are known as Data Labels

## 7. Grid Lines

Grid lines are optional lines extending from the tick mark across the plot area, thus making it easier to view the data values represented by the tick marks. Gridlines helps to quickly understand the values or percentage of the data without looking the exact values. We can understand the approximate value of the data by looking at the data series with gridlines.

## 8. Chart Title

*Chart title is the main title of the chart, which is generally, represents your chart and tells users what is this chart all about.*

## 9. Legend

Legend is an identifier of a piece of information shown in the chart. On a chart, a legend identifies different categories of data. To distinguish them, they are given different colours and the legend then tells you what each colour is representing.

13. What are the different types of charts?

**1.Column Chart:** A column chart displays data as vertical bars. Categories are displayed horizontally and values are displayed vertically. The simple presentation and coloured columns make for easy visual comparisons.

**2.Bar Charts:** Bar charts are essentially horizontal column charts. A bar chart organizes the categories along the vertical axis (Y-axis) and the values along the horizontal axis (X-axis).

**3.Pie Chart:** Pie charts are generally used to display data as a percentage of the total. A pie chart divides a circle into slices (pie) to represent a data series. Each pie represents a fraction or percentage of a whole. Pie charts work best when you're charting only one data series.

**4. Doughnut/Donut chart:** Donut Chart (also known as Doughnut chart) is a type of Pie Chart except it has a round hole in the centre. It is look like a donut. This empty space can be used to display additional data. It can display more than one series of data.



| COLUMN CHART | BAR CHART | PIE CHART | DONUT CHART |

# Answers

| 1.d. Legend | 2. Pie Chart | 3. b Pie |
|---|---|---|
| 4.Insert | 5. b. Pie | 6. c. Column Chart |
| 7. True | 8.Donut Chart | |

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ഒന്നുകിൽ സഹോദരന്മാരെപ്പോലെ
ഒരുമയോടെ ജീവിക്കാം
അല്ലെങ്കിൽ വിഡ്ഢികളെപ്പോലെ
നിശ്ശേഷം നശിക്കാം.

മാർട്ടിൻ ലൂഥർ കിംഗ്
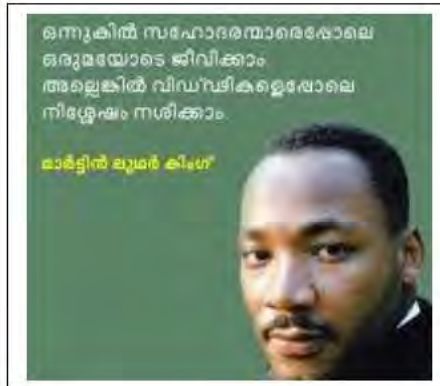
Prepared by, BINOY GEORGE, HSST, MKNM HSS, Kumaramangalam,Thodupuzha, Idukki Dt.

# Chapter-5

## Accounting Software Package- GNU Khata

**(Expected questions based on Focus Area)**

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**Focus Area- 2022 Examination**

1. **Creation of organisation**
2. **Ledger Creation**
3. **System Generated Ledger Accounts**
4. **Types of vouchers and Voucher Entry**

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**Essential Knowledge:**

**Accounting Software:**

Accounting software is a computer program that assists bookkeepers and accountants in recording and reporting a firm's financial transactions. There are number of accounting software packages available in the market like GNU Khata, SAP, Tata Ex, Peachtree, Fesh books, Quick books, Tally, Wave, etc.There are two types of software's-

A. **Proprietary Software**: - Users have to pay for proprietary software and cannot make any change in the same. **Tally, Windows, oracle, photoshop etc.** are example for proprietary software.

B. **Free and Open Source Software (FOSS):-** They are free software. They can be legally downloaded and copied without having to pay anything to anyone. Also, we can make changes in (FOSS). GNU Khata is an example for FOSS.

**GNU Khata**

GNU Khata is a Free and Open Source (FOSS) software for accounting and inventory management. It was developed by Digital Freedom Foundation, a public charitable trust.

**Key Areas**

I. Create Organisation
II. Ledger Creation
III. Voucher Entry
IV. Edit ledger accounts
V. Display ledger accounts, profit and loss account, balance sheet

**System Generated Ledger Accounts in GNU Khata**

In GNU Khata there are only **four** system generated ledger accounts. They are:

1) Closing stock
2) Opening stock
3) Stock at the beginning
4) P & L Account

We can neither change the name or delete these 4 accounts. We can create more ledger accounts according to our requirements. To solve a question, we want to create more ledger accounts.

(For example, consider a business transaction, 'Purchased goods from Mohan Rs.4000', here it is necessary to create two new ledger accounts – 'Purchase' and 'Mohan'. Note that all ledger must be created under a suitable group. Here you need to create Purchase Account' under 'Direct Expense' and 'Mohan Account' under 'Sundry Creditors for Purchase')

**Ledger Creation Path**

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

**System Generated Groups and Sub-groups in GNU Khata**

Group is an effective tool to arrange large number of ledger accounts into suitable places. In GNU Kata,there are **13 Groups** and **16 Sub-Groups**.

**Total Groups -13 [9-Balance Sheet Group + 4-P & L Account Group]**

**Total sub-groups-16 subgroups, all are Balance Sheet subgroups.**

### Balance Sheet Group (9 No's) and their Sub-groups (16 Nos)

| Si No | Name of the Group | Name of the Sub-Group |
|---|---|---|
| 1 | Capital | None |
| 2 | Current Asset | Bank, cash, Loans & Advances, Inventory, Sundry Debtors |
| 3 | Current Liability | Provisions, Sundry Creditors for expenses, Sundry creditors for purchase |
| 4 | Fixed Asset | Building,furniture,land,plant and machinery |
| 5 | Investment | Investment in Bank Deposit, Investment in shares and debentures |
| 6 | Loans(Asset) | None |
| 7 | Loans(Liability) | Secure, Unsecure |
| 8 | Miscellaneous Expense (Asset) | None |
| 9 | Reserve | None |

A clear idea about group and subgroup will help us to fix an 'Account' in its proper place. For example, 'Purchase' Account in Trading Account (Debit side), 'Furniture' Account in 'Balance sheet (Asset side).

### P & L Account Groups (4 No's)

| Si No | Name of the Group | Sub-group |
|---|---|---|
| 1 | Direct Income | None |
| 2 | Indirect Income | None |
| 3 | Direct Expense | None |
| 4 | Indirect Expense | None |

**Voucher Entry**

**Voucher------Select appropriate voucher-------Enter details**

In computerized accounting transactions are recorded through vouchers. Recording transactions through vouchers are called voucher entry. In GNU Khata there 10 system generated voucher entries.

### Types of vouchers and its usage

| Voucher Type | Used to Record | Shortcut Key |
|---|---|---|
| Receipts | To record transactions of all cash receipts or receipts through cheque. | F4 |
| Payments | All payments made by cash or through cheque | F5 |
| Sale | All cash and credit sales of goods | F6 |
| Purchase | Cash and credit purchase of goods and raw materials | F7 |
| Contra | To record contra entries | F8 |
| Journal | Like journal proper-to record adjustment entries, rectification entries,purchase of fixed assets on credit etc, | F9 |
| Sales return | To record sales return | Ctrl+1 |
| Purchase Return | To record purchase return | Ctrl+2 |
| Credit Note | It is used to record reduction in the amount due from a customer or for allowances | Ctrl+3 |
| Debit Note | It is used to record reduction in the amount payable to a supplier or for allowances | Ctrl+4 |

### Expected Questions

### 1 Score Questions

1. Identify the system generated ledger account in GNU Khata.
   a. Purchase  b. Cash c. Opening Stock d. Bank
2. In GNU Khata 'Purchase Account' is created under the group…….
3. Machinery Purchased from A Ltd for Rs.8000 on credit is recorded through …….Voucher?
4. Which voucher is used to record cash purchase of goods?
5. List out any two proprietary accounting software?
6. The sub group ' Sundry creditors for Purchase' comes under the group………..
7. Identify the sub group of current assets
   a. Land b. Investment c. Inventory d. Direct Income
8. 'Provisions' is the sub group of ………..
9. How many systems generated Balance sheet **'groups'** are there in GNU Khata?
10. Amount received by way of cash or cheque is recorded in GNU Khata by using……..voucher.

11. 'Land' is a system created sub group under the group…………….
12. Salary account must be created under the group…………

| 1.c. Opening Stock | 2. Direct Expense | 3. Journal |
|---|---|---|
| 4. Purchase Voucher | 5. Tally / Windows | 6. Current Liability |
| 7.c. Inventory | 8. Current Liability | 9. 9 (Nine) |
| 10.Receipt  (F4) | 11. Fixed Asset | 13. Indirect Expenses |

**2 Score Questions**

13. Describe the use of a Sales Voucher in GNU Khata?

    **Ans:**

    Sales voucher is used to record all cash and credit sales of goods.

    Eg.(1) Sold goods for cash Rs.500. (2) Sold goods to Ismail Rs.470

14. What is system generated profit and loss account groups?

    **Ans:**

    In GNU Khata there are 4 system generated Profit and loss account groups. They are:

    1. Direct Expenses
    2. Direct Income
    3. Indirect Expenses
    4. Indirect Income

15. Name the system generated ledger accounts in GNU Khata?

    **Ans:**

    In GNU Khata there are only four (4) system generated ledger accounts.They are:

    1)      Closing stock
    2)      Opening stock
    3)      Stock at the beginning
    4)      P & L Account

16. Describe the steps in ledger creation

    **Ans:**

    Ledger Creation Path

    **Master-----Create account-----Select Group-----Sub Group------Enter Account Name-----Save**
    Example: Purchased goods from Sasidharan on credit Rs.500. Here Sasidharan account can be created under the group 'Current Liability' and 'Sub group' – sundry Creditors for Purchase.

17. Write the sub groups of current assets?

    **Ans:**

    1) Bank
    2) Cash
    3) Loans & Advances
    4) Inventory
    5) Sundry Debtors

18. Write the name of any 4 Accounting Software'?
    1. Peachtree
    2. Dac Easy
    3. Quick books
    4. Tally

<mark>**5 Score Questions**</mark>

19. Write down the steps involved in Organisation/Company creation in GNU Khata?

    The first step in GNU Khata is to create an organisation.

    **Path**

    Application-----Office----GNU Khata

    Here select 'Create Organisation' and enter/select the following details
    1) Organisation Name
    2) Case
    3) Organisation Type
    4) Financial Year
    5) Accounting Type
    6) Set user name and password and finally click 'Create and Login'.

20. Explain shortly about default ledgers in GNU Khata?

    Predetermined (System Generated) ledger accounts in GNU Khata

    In GNU Khata there are 4 system generated ledger accounts.We can neither change the name or delete these accounts.They are

| Name of the Account | Name of the Group | Name of the sub-Group |
|---|---|---|
| 1.Closing Stock | Current Asset | Inventory |
| 2.Opening Stock | Direct Expense | None |
| 3.Stock at the beginning | Current Asset | Inventory |
| 4.P& L Account | Direct Income | None |

21. What are the total predefined Balance Sheet groups in GNU Khata?

    **Balance Sheet Group (9 No's)**

| Si No | Name of the Group |
|---|---|
| 1 | Capital |
| 2 | Current Asset |
| 3 | Current Liability |
| 4 | Fixed Asset |
| 5 | Investment |
| 6 | Loans (Asset) |
| 7 | Loans (Liability) |
| 8 | Miscellaneous Expense (Asset) |
| 9 | Reserve |

22. What is FOSS?

    Free and Open Source Software (FOSS):- They are free software's. They can be legally downloaded and copied without having to pay anything to anyone. Also, we can make changes in (FOSS). GNU Khata is an example for FOSS.

23. Write the procedure for recording transactions of Union Trading Company with the help of accounting software GNU Khata.Also display purchase Account

    01/01/2021 Started business with cash Rs.1,50,000

    02/01/2021 Deposited in to SBI Rs.40,000

    04/01/2021 Purchased goods from Aruna Traders Rs.25,000

    06/01/2021 Sold goods Rs.4,000

    **Step-1** Create Organisation

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

    Here select **'**Crete the organistion'and enter the necessary details and select 'create and login'.

    **Step-2 Create Ledger Accounts**

    **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 |
| SBI | Current Asset | Bank |
| Purchase | Direct Expense | None |
| Aruna Traders | Current Liabilities | Sundry Creditors for purchase |
| Sales | Direct Income | None |

    **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 |
|---|---|---|---|---|---|
| 1-1-21 | Dr | Cash | 1,50,000 | Receipt | F4 |
|  | Cr | Capital | 1,50,000 |  |  |

| 2-1-21 | Dr | SBI | 40,000 | Contra | F8 |
| | Cr | Cash | 40,000 | | |
| 4-1-21 | Dr | Purchase | 25,000 | Purchase | F7 |
| | Cr | Aruna Traders | 25,000 | | |
| 6-1-21 | Dr | Cash | 4,000 | Sales | F6 |
| | Cr | Sales | 4,000 | | |

**Output: To Display Purchase Ledger**

Report-------Ledger-----Select Purchase Account-------View------Double click on Month January

24. Write down any 5 transactions and identify the accounts involved in it. Prepare a table showing the accounts, accounts group, vouchers etc.
    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

**Ans:**

| Date | Dr/Cr | Account | Group | Sub Group | Voucher |
|------|-------|---------|-------|-----------|---------|
| 1-06-16 | Dr | Cash | Current Asset | Cash | Receipt |
| | Cr | Capital | Capital | None | |
| 1-06-16 | Dr | Machinery | Fixed Asset | Plant & Machinery | Payment |
| | Cr | Cash | ------- | | |
| 1-06-16 | Dr | Rent | Indirect Expenses | None | Payment |
| | Cr | Cash | ------- | | |
| 1-06-16 | Dr | Canara Bank | Current Asset | Bank | Contra |
| | Cr | Cash | -------- | | |
| 1-06-16 | Dr | Purchase | Direct Expenses | None | Purchase |
| | Cr | Cash | -------- | | |

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<mark>C A</mark> കോഴ്സിനെപ്പറ്റി എല്ലാ വിവരങ്ങളും അടങ്ങിയിരിക്കുന്ന ഒരു ഇൻർവ്യൂ ആണ് താഴെ കൊടുത്തിരിക്കുന്നത്. പ്ലസ് ടു വിനു ശേഷം നേരിട്ട് സി എ യ്ക്ക് ചേരണോ അതയോ ഡിഗ്രി ക്ക് ശേഷം ചേരണോ എന്ന ചോദ്യം അദ്ധ്യാപകർ സാധാരണയായി അഭിമുഖീകരിക്കുന്ന താ ണ്.അതിനുള്ള വ്യക്തമായ മറുപടി ഈ ഇൻർവ്യൂവിൽ ഉണ്ട്.കേരളത്തിലെ പ്രശസ്തനായ ചാ ർട്ടേഡ് അക്കൗണ്ടന്റ് <mark>സി എ സോമൻ സർ</mark> കോഴ്സിനെപ്പറ്റിയും, അദ്ദേഹത്തിന്റെ ജീവിത അ നുഭവങ്ങളും ഇവിടെ വിശദമാക്കുകയാണ്.എല്ലാ രക്ഷിതാക്കളും , അധ്യാപകരും , വിദ്യാർഥിക ളും കണ്ടിരിക്കേണ്ട ഒരു വീഡിയോയാണിത്. ആദ്യാവസാനം കാണുക, കൂടുതൽ ആളുകളി ൽ എത്തിക്കുമല്ലോ.......ബിനോയ് ജോർജ്

**CA interview Link: https://youtu.be/9ryRls4re6w**

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# Chapter-6

# Database Management System

**(Expected questions with answers based on Focus Area)**

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**Focus Area- 2022 Examination**

**1. Database - Meaning**

**2.Database Management System - Meaning**

**3. Create a Table in design view**

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### 1 Score Questions

1. -------is a front-end interface for data entry and editing.

   a. Report b. Table c. Forms d. None of these    **Ans: Forms**

2. A column of the table in LibreOffice Base is……..     **Ans: Field**
3. ------is used to retrieve information from a database.    **Ans: Query**
4. The data type suitable to the 'Age 'of a person-------(**Ans: Number[NUMERIC])**
5. --------is a systematic/ organised collection of data.
   a. DBMS  b. Database  c. Data. D. None of these    **Ans : Database**
6. Find the odd one out
   a. LibreOffice Base   b. Oracle  c. SQL  d. LibreOffice Calc
   **Ans: LibreOffice Calc, others are example for Data Base Management System**
7. …………is the place used to store data in a database.    **Ans: Table**
8. Additional information like height, weight, date of birth etc. of a person is called ………..
   a. Entity   b. Attribute c. Field d. All of these    **Ans: Attributes**
9. …………define the particular characteristic of the data that we intend to store in a database table.
   a. Column b. Row c. Datatype d. None of these    **Ans: Datatype**
10. The unique identifier of the all table  records is called…………    **Ans: Primary Key**

### 2 Score Questions

11. What do you mean by Database Management System (DBMS)?
    Database Management System (DBMS) is a software that enables users to create and maintain a database. DBMS helps in collection of data, their storing, manipulation, retrieval etc. MS Access, Oracle, LibreOffice Base, SQL Server etc examples of DBMS software's.
12. Write a short note on Table in DBMS?
    Tables are used to store data in a database. It is the combination of Field and Record (columns and rows). A column of the table in Access is called field. Row of a table in Access is called record.

**13.** Write a short note about Database?

## Database

A database is a systematic collection of data. It is a collection of data that is organized so that its contents can easily be accessed, managed and updated.

For example, Kerala University database might contain information about entities such as students, teachers, courses; colleges etc.

Telephone book is also an example for database.

**14.** Write a short note on

**a. Queries  b. Forms**

**Queries-** A Query is an enquiry sent to a database to get some data, to calculate result or to bring together data from different Tables. Queries help to retrieve data on the basis of certain criteria.

**Forms-** Form is a front end interface for data entry and editing. Through a Form, user can add new data to the table, delete or edit an existing data. It helps to minimizing errors in data entry.

**3 Score Questions**

**15.** Explain about the components of DBMS?

**Components of DBMS**

Database Management system consists of Data, hardware, software and users.

**1.Data:** Data means facts. It is the raw material for information i.e processed data are called information.

**2.Hardware:** Hardware consists of input/output devices, memory, processors etc.

**3.Software:** It operates the hardware and interacts with users. With the help of hardware we store data into hard disk, update it, edit it and retrieve it.

**4.Users:** Users are the persons who seek the information from the database.

**16.** Fill in the blanks

| Field Name | Field Type/ Data Type |
|---|---|
| 1. EMP ID | ? |
| 2 EMP Name | ? |
| 3.EMP Age | ? |
| 4.EMP Phone No. | ? |
| 5.EMP BP | ? |
| EMP Date of Birth | ? |

**Ans:**

| Field Name | Field Type/ Data Type |
|---|---|
| 1. EMP ID | Text[VARCHAR] |
| 2 EMP Name | Text[VARCHAR] |
| 3.EMP Age | Number[NUMERIC] |
| 4.EMP Phone No. | Text[VARCHAR] |
| 5.EMP BP | Number[NUMERIC] |
| EMP Date of Birth | Date[DATE] |

**17.** **Explain briefly the steps in the <mark>creation of Table (in Design View)</mark> in LibreOffice Base?**

Step-1(Create and name the database)

Application---Office----LibreOffice Base------Create a new Database-----Next--------Finish & Save

**Step-2 (Create and name the Table)**

Select "Create table in design view" ------Enter the field name and appropriate Field Type

**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.**

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## Chapter-1 Accounting for Not-For-Profit Organisations– Study Notes &Video classes

| +2 Accountancy Chapter-1 Video-1 | https://youtu.be/WK9tA-AIOnY |
| --- | --- |
| +2 Accountancy Chapter-1 Video-2 | https://youtu.be/reNecXbc_78 |
| +2 Accountancy Chapter-1 Video-3 | https://youtu.be/fmIjGfKYSso |
| +2 Accountancy Chapter-1 Video-4 | https://youtu.be/cZAiPzRS85c |
| +2 Accountancy Chapter-1 Video-5 | https://youtu.be/Y1Fb2ul2IJk |
| +2 Accountancy Chapter-1 Study Notes (Complete) | https://drive.google.com/file/d/1Wk1GydnuqwJu1HCkEErjD64h-iMWmko8/view?usp=sharing |

## Chapter-2 Partnership Basic concepts – Video Classes

Video-1 https://youtu.be/2JH8uEakVg8?list=PLyD2oU-LkPCHfV43WUqW9AQaQWLzH-bh9
Video-2 https://youtu.be/0mLYXHIPX0E?list=PLyD2oU-LkPCHfV43WUqW9AQaQWLzH-bh9
Video - 3 https://youtu.be/-CxqUELpEkQ?list=PLyD2oU-LkPCHfV43WUqW9AQaQWLzH-bh9

## Video Classes, Admission of a Partner Chapter-3

Video-1 https://youtu.be/f1YHR2XW9uI?list=PLyD2oU-LkPCHfV43WUqW9AQaQWLzH-bh9

Video-2 https://youtu.be/JUvHEtxHDCA?list=PLyD2oU-LkPCHfV43WUqW9AQaQWLzH-bh9

**2021 (Previous Year)**

**Prepared Unofficially**

## PLUS TWO COMPUTERISED ACCOUNTING

**(Chapter wise distribution of scores based on Model Examination Question paper March- 2021 (Previous Year))**

| Part-A Accountancy | | |
|---|---|---|
| **Chapter No.** | **Name** | **Score** |
| **Chapter-1** | **Accounting for Not-for-Profit Organisation** | **24** |
| **Chapter-2** | **Accounting for Partnership- Basic Concepts** | **12** |
| **Chapter-3** | **Admission of a Partner** | **30** |
| **Chapter-4** | **Retirement/ Death of a Partner** | **8** |
| **Chapter-5** | **Dissolution of Partnership Firm** | **6** |
| **Total, Part-A** | | **80** |
| **Part-B Computerised Accounting** | | |
| **Chapter No.** | **Name** | **Score** |
| **Chapter-1** | **Overview of Computerised Accounting System** | **10** |
| **Chapter-2** | **Spreadsheet** | **12** |
| **Chapter-3** | **Use of Spreadsheet in Business Applications** | **4** |
| **Chapter-4** | **Graphs and Charts for Business Data** | **4** |
| **Chapter-5** | **Accounting Software Package- GNU Khata** | **6** |
| **Chapter-6** | **Database Management System** | **4** |
| **Total, Part-B** | | **40** |

**Best wishes for your final exam as well as all the best for your future life.......**

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