

Higher Secondary Practical Evaluation -Help File-2023

(unofficial)

Computerised Accounting

Part	Total Questions	Attempt any	Score	Total Score
A	9	2	2x6	12
B	9	2	2x4	8
C	3	1	1x6	6
D	3	1	1x6	6
Maximum Score for Practical Log Book				4
Maximum Score for Viva				4
Total Score for Practical Evaluation				40

(External Examiners should choose the required number of questions by putting tick mark in respective sections of question paper)

സെക്ഷൻ **A** യിൽനിന്ന് രണ്ട് ചോദ്യങ്ങൾ, സെക്ഷൻ **B** യിൽ നിന്ന് രണ്ടു ചോദ്യങ്ങൾ, സെക്ഷൻ **C** യിൽനിന്ന് ഒരു ചോദ്യം, സെക്ഷൻ **D** യിൽ നിന്ന് ഒരു ചോദ്യം എന്ന രീതിയിലാണ് പ്രാക്ടിക്കൽ പരീക്ഷയ്ക്ക് അറ്റൻഡ് ചെയ്യേണ്ടത്. കമ്പ്യൂട്ടറൈസ്ഡ് അക്കൗണ്ടിങ്ങിന്റെ ഏത് ഭാഗത്തുനിന്നും **Viva** യിൽ ചോദ്യങ്ങൾ ചോദിക്കാം. പ്രാക്ടിക്കലിന്റെ ദിവസം റെക്കോർഡ് ബുക്ക് എക്സ്പ്ലൈൻ എക്സാമിനർ പരിശോധിക്കുന്നതാണ്.

Part A**(Attempt any TWO questions, 2X6=12)****Title: Sum, Sumif, LOOKUP****Q.1**

Given below is a table showing the Name, Designation and Monthly Salary paid to different employees in Royal Traders for December 2022.

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

Find out the following:

- A. The total monthly paid in December
- B. The total monthly salary paid to the Finance Manager (FM) in the firm.
- C. The name of the employee with monthly salary of Rs.40,000 by using LOOKUP Function.

Procedure:**Step-1 Open LibreOffice Calc**

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

Step-2 Enter column headings (labels)

A1- Employee Name

B1- Designation

C1- Monthly salary (Rs)

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

Step-3 Calculate Total Salary paid in December in cell A9

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

Step-4 Find the total monthly salary paid to the Finance Manager (FM) in cell A10. **A10=SUMIF(B2:B7,"FM",C2:C7)** (Ans.85,000)

Step-5 Find out the name of the employee with monthly salary of Rs.40,000 by using LOOKUP Function

A11=LOOKUP(40000,C2:C7,A2:A7) + Enter(Ans.Jithesh)

OUTPUT:

	A	B	C
1	Employee Name	Designation	Monthly Salary (Rs.)
2	Kumar	CEO	80000
3	Anil	AO	50000
4	Jithesh	FM	40000
5	Alex	FM	15000
6	Arshad	MM	45000
7	Angel	FM	30000
8			
9			
10			
11	Jithesh		
12			

Title : NESTED IF

Q.2

Binu obtained the following Scores out of 100 in his HSS Examination March 2022.

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

Converts the above scores into **grades** for each subject using the following criteria:

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

Procedure:

Step-1 Open LibreOffice Calc

Step-2 Type the labels

SUBJET - A1

SCORE - B1

GRADE - C1



Step-3 Enter the details given in the question in respective cells.

Step-4 Enter the formula in cell C2

C2=IF(B2>=90,"A+",IF(B2>=80,"A",IF(B2>=70,"B+",IF(B2>=60,"B",IF(B2>=50,"C+",IF(B2>=40,"C",IF(B2>=30,"D+",IF(B2>=20,"D","E"))))))))

Then select the cell C2 again and drag from C2 to C7.

OUTPUT:

	A	B	C
1	Subjects	Scores	Grade
2	ENGLISH	85	A
3	MALAYALAM	96	A+
4	BUSINESS STUDIES	76	B+
5	ACCOUNTANCY	67	B
6	ECONOMICS	29	D
7	COMPUTER APPLICATION	45	C
8			

Title: COUNT, COUNTA, COUNTBLANK and COUNTIF**Q.3****Consider the following Table**

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

Answer the following questions using appropriate functions

- How many cells contain **Numbers** only
- Count the number of cells contain **any value**
- How many **empty** cells are there in the table?
- Count the number of cells containing the value **exceeding 1000**

(ഈ ബോക്സിൽ കൊടുത്തിരിക്കുന്ന ഫംഗ്ഷൻസ് ആണ് ഈ ഈ ക്വസ്റ്റ്യൻ ആൻസർ ചെയ്യുന്നതിനായി ഉപയോഗിക്കേണ്ടത്)

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

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

Syntax= COUNTBLANK () counts the number of empty cells in a given range.

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

Procedure:

Step-1 Open LibreOffice Calc

Step-2 Enter the data given in the question exactly as in the range A1:J2

Step-3 To get the number of cells contains Numbers only, set the formula in cell A4

A4=COUNT(A1:J2) **Ans-12**

Step-4 to get the number of cells that contains any value, set the formula in cell A5

A5=COUNTA(A1:J2) Ans-18

Step-5 To get the number of empty cells , set the formula in cell A6

A6 = COUNTBLANK (A1:J2) Ans: 2

Step-6 To get the number of cells which have values exceeding 750, set the formula in cell A7

A7=COUNTIF(A1:J2,">1000") Ans-2

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

Title: MAX,MIN,AVERAGE and CONCATENATE

Q 4.

7(A) The following are the scores obtained by some students in a competitive examination. Find out the HIGHEST, LOWEST and AVERAGE score using appropriate function in spread sheet.

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

7(B) from the data given below Fill the Address in F2 using CONCATENATE Function

1	Name	House Name	Place	Post	PIN
2	JAYA	DEEPAM	NEW STREET	KOZHIKODE	680534

Procedure:

Step-1 Open LibreOffice Calc

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

Step-3 calculate the Highest Score in cell A3 by the formula

A3=MAX(B2:H2) Ans: **515**

Step-4 Calculate the Lowest Score in cell A4 by the formula

A4=MIN(B2:H2) Ans: **150**

Step-5 Calculate the Average Score in cell A5 by the formula

A5=AVERAGE(B2:H2) Ans: **308**

A5	$f(x)$	Σ	=	=AVERAGE(B2:H2)				
	A	B	C	D	E	F	G	H
1	Name	ARUN	BIBIN	CINI	DENNY	EBIN	FABIN	GEO
2	Scores	150	180	410	480	260	161	515
3	515							
4	150							
5	308							
6								

Procedure:

7(B)

Step-1 Open LibreOffice Calc

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

Step-3 Enter the formula in the cell F2 as

F2=CONCATENATE(A2," ",B2," ",C2," ",D2," ",E2)

OUTPUT:

	A	B	C	D	E	F
1	Name	House Name	Place	Post	PIN	
2	JAYA	DEEPAM	NEWSTREET	KOZHIKODE	680534	
3						
4	JAYA DEEPAM NEWSTREET KOZHIKODE 680534					
5						

PART-B**(Attempt any TWO questions, 2X4=8)****Title: Preparation of Column Chart****Q.5**

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

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



- Present the data in a column chart.
- Change the chart type to line chart

Procedure:**Q.5(a) Create column chart****Step-1 Data Entry**

Open a new work sheet in LibreOffice Calc and enter the details given in the question in respective cells

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

Step-3 Data Range management

In **Data Range** option no change is required. Put tick mark in 'First Row as Label' and 'First Column as Label'. Then click Next button.

Step-3 Data series management

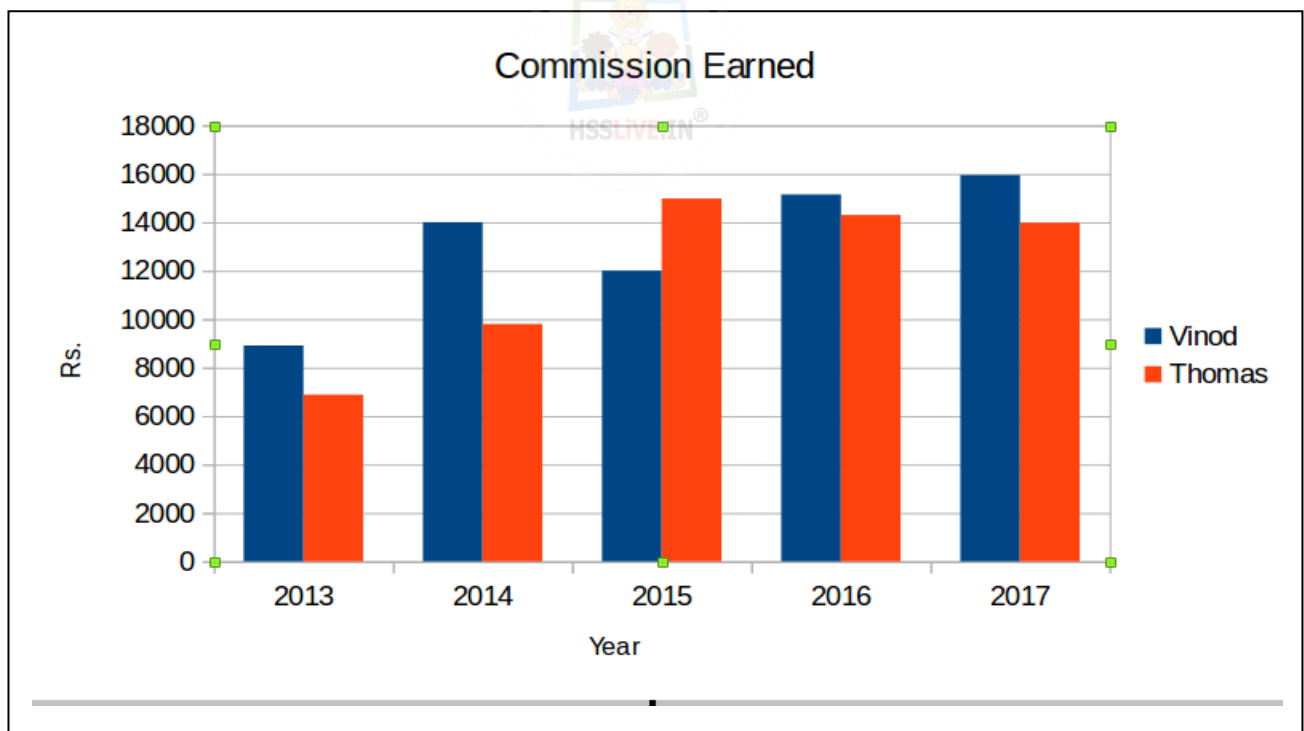
We can remove unwanted Data series here (If necessary) -----Next

Step-4 Chart element management

Here user can give suitable title, subtitle, X-axis title, Y-axis title etc for the chart

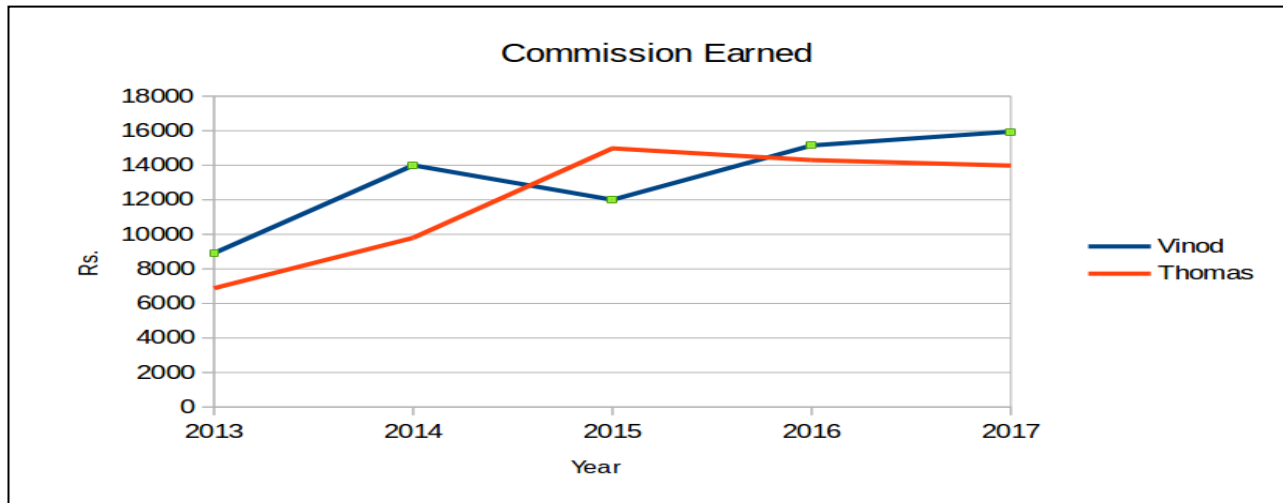
Title	Commission Earned
Subtitle	
X axis Title	Year
Y axis Title	Rs.

Click ----- Finish



Q.5 (b) Change the chart type to line chart

Click on the already prepared column chart----Right click the mouse-----Select Chart type-----Select Line Chart-----Line Only----OK



Title: PIE CHART

Q-6

Draw a pie chart for the following data on vehicles registered in the Motor Vehicles Department during 2016-17 in Eranakulam city

Type of Vehicle	Bus	Trucks	Auto	Cars	Two Wheelers	Heavy Vehicles
No.	575	5889	12345	9765	23456	65

Procedures:

Step 1. Open a new worksheet in LibreOffice calc and enter the details given in the question in the range A1:G2

Step-2 Create Pie Chart

To create chart, select the data range A1:G2 ----Insert----Chart-----Select a suitable Chart Type (here pie chart) -----Next

Step-2 Data Range (No change required)-----**Next**-----**Data Series** (No change required)-----**Next**

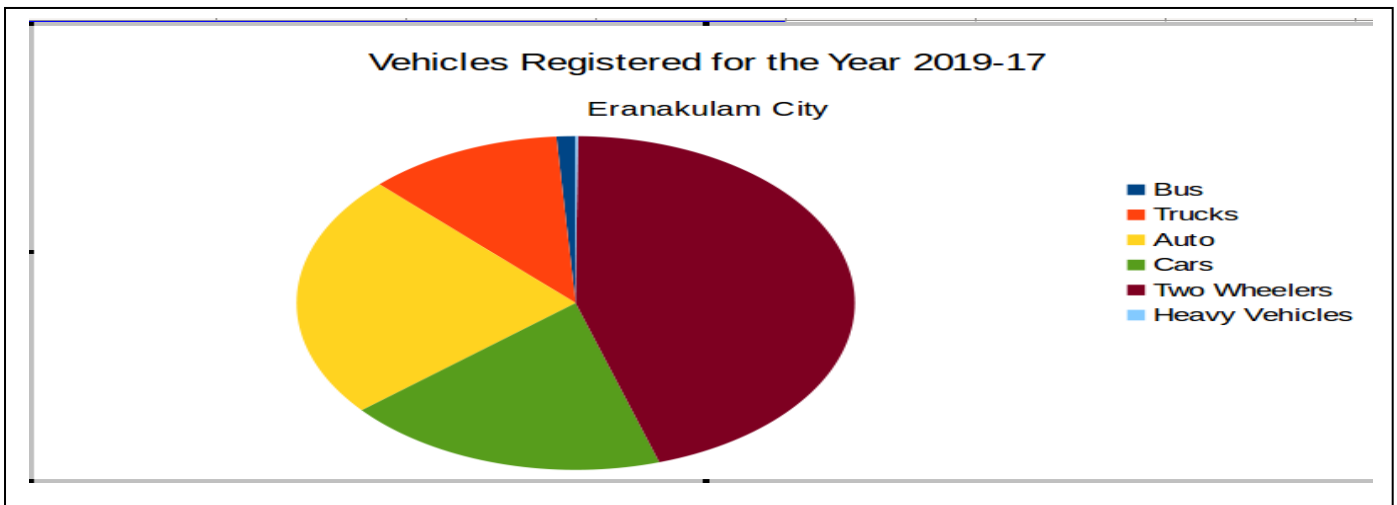
Step-3 Chart Element Management

Here Enter

Chart Title as-Vehicles Registered for the year 2016-17

Subtitle as- Eranakulam City

Click-Finish

Out Put:**Title : COLUMN CHART****Q.7**

Draw a Column Chart for the following data and give the title “Marks Scored by Students”

Marks	0-120	21-40	41-60	61-80	81-100	Total
No Students	113	180	350	232	125	1000

Procedure:

Step-1 Open a new worksheet in LibreOffice Calc and enter the details given in the question in respective cells (A1:G2)

Step-2 Create Column Chart

To create a chart, select the data range A1:F2 ----Insert----Chart-----Select a suitable Chart Type (here column chart) -----Next. Then click **Next** button.

Step-3 Data Range management

In **Data Range** option no change is required. Put tick mark in ‘First Row as Label’ and ‘First Column as Label’. Then click Next button.

Step-3 Data series management

We can remove unwanted Data series here (If necessary) -----Next

Step-4 Chart element management

Here user can give suitable title, subtitle, X-axis title, Y-axis title etc for the chart

Title

Marks Scored by Students

Subtitle

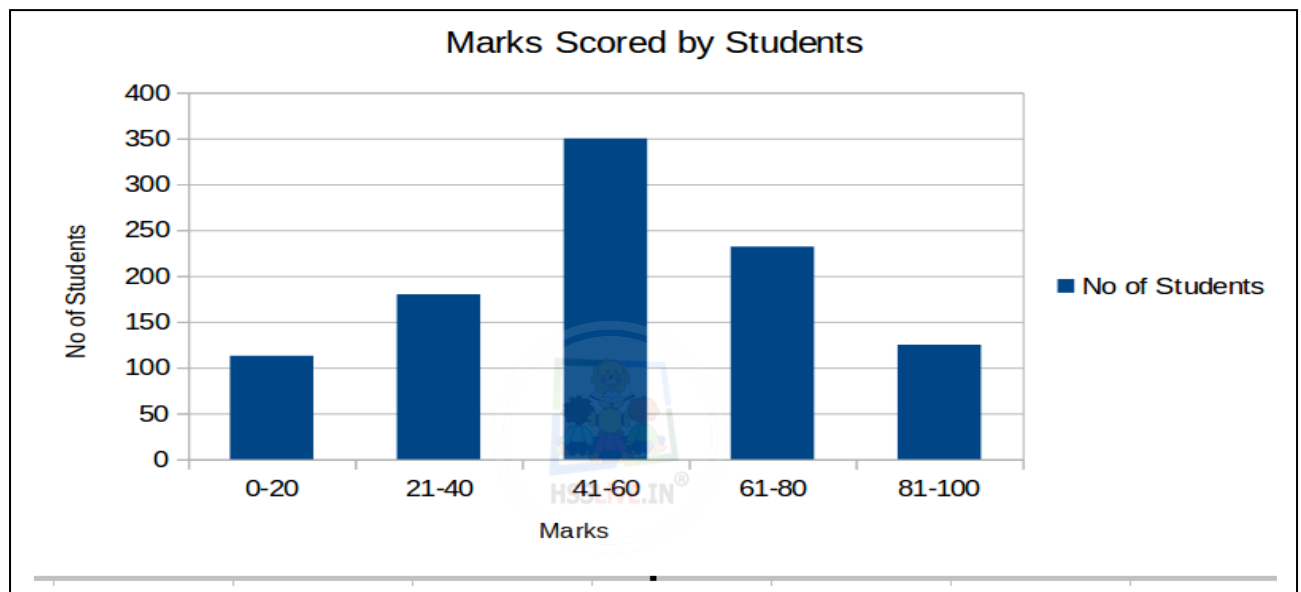
X axis Title

Marks

Y axis Title

No of Students

Click-Finish



Q 8

A machinery was purchased on 01/04/2013 for Rs.20,00,000. Its estimated life is 10 years with salvage value of Rs.20,000. Accounting year is 1st April to 31st March every year. Use appropriate spreadsheet function to calculate depreciation under Diminishing Balance Value Method for 5 years.

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

Procedure:

Step-1 Open a new worksheet in LibreOffice Calc

Step-2 Enter the labels and values as given below:

	A	B	C
1	Purchase Cost	200000	
2	Salvage Value	20000	
3	Life in years	10	
4	Period	5	
5	Depreciation(DB)		
6			
7			

Step-3 Calculate Depreciation for 5th year in cell B5

B5=DB(B1,B2,B3,B4)

B5	$f(x)$	Σ	=	=DB(B1,B2,B3,B4)
	A	B		
1	Purchase Cost	200000		
2	Salvage Value	20000		
3	Life in years	10		
4	Period	5		
5	Depreciation(DB)	₹16,374.92		
6				

Q-9

Title: Depreciation -SLN

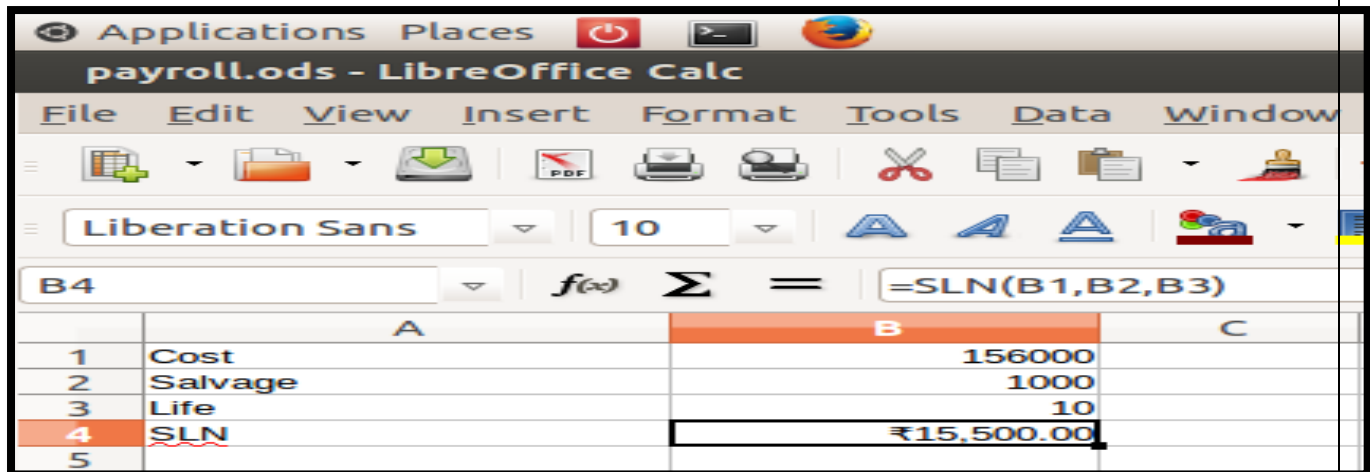
M/S Anjaly Traders purchased a plant on 1/1/2006 for Rs 150000 and an amount of Rs 6000 spent for the installation of the plant. The life time of the plant is estimated to be 10 years and the scrap value is estimated as Rs 1000. Calculate depreciation under SLN.

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

Cost= Cost of acquisition of asset ,1,56,000 (150000+6000)

Salvage= Scrap value at the end of asset's life. (1000)

Life=Estimated life of the asset.(10 years)



Q-10

Title: Payroll

Prepare payroll of the following employees

Name	Basic Pay	PF Loan
Sindhu	39500	11100
Ashly	41500	11800
Unni	41500	11800
Ranjith	54000	0
Bindu	48000	11700

Additional information:

1. DA-10% of basic pay
2. HRA-Rs1750 for employees Basic pay Greater than Rs.52000,for others Rs.1500
3. PF subscription- 5% of Gross Pay
4. TDS-20% for Gross Pay.

Functions required to use:

Sum(),IF

Syntax=IF(test, then value, otherwise value)

Procedure:

Step-1 Open a new worksheet in LibreOffice Calc

Step-2 Type the label as

A1-E.Name

B1-BP(Basic pay)

C1-DA

D1-HRA

E1- Gross Pay

F1-PF Subscription

G1- PF Loan

H1- TDS

I1- Total Deduction

J1- Net Pay

Step-3 Enter the name of employees in the range A2:A6

Step-4 Enter the basic pay of employees in the range B2:B6

Step-5 Calculate DA in the cell C2

$C2=B2*10\%$. Select cell C2 again and Drag upto C6

Step-6 Calculate HRA in the cell D2

$D2=IF(B2>52000,1750,1500)$.Select cell D2 again and drag

Step-7 Compute Gross Pay in the cell E2

$E2=SUM(B2:D2)$.Select cell E2 again and drag.

Step-8 Compute PF Subscription in the cell F2

$F2=E2*5\%$ (i.e.10% of Gross Pay).Select cell F2 again and Drag.

Step-9 Enter PF loan of employees as given in the question in respective cells(G2:G6).

Step-10 Calculate TDS in cell H2

$$H2=E2*20\%$$

Step-11 Calculate Total Deduction in the cell I2

$$I2=\text{SUM}(F2:H2).$$

Select I2 again and drag

Step-12 Compute Net Salary in cell J2

$$J2=E2-I2.$$

Select cell J2 again and Drag

Output:

	A	B	C	D	E	F	G	H	I	J
1	Name	Basic Pay	DA	HRA	Gross pay	PF Sub	PF Loan	TDS	Total Deduction	Net Pay
2	Sindhu	39500	3950	1500	44950	2247.5	11100	8990	22337.5	22612.5
3	Ashly	41500	4150	1500	47150	2357.5	11800	9430	23587.5	23562.5
4	Unni	41500	4150	1500	47150	2357.5	11800	9430	23587.5	23562.5
5	Ranjith	54000	5400	1750	61150	3057.5	0	12230	15287.5	45862.5
6	Bindu	48000	4800	1500	54300	2715	11700	10860	25275	29025
7										

Q-11**Title:PMT**

Mr.Binu has taken a loan of Rs.5,00,000 from a bank, interest @10% per annum.The loan is repayable over a period of 10 year in monthly instalments.Prepare a loan repayment schedule by showing outstanding balances for the first year (Hint: Use PMT function)

Syntax=PMT(Rate,NPER,PV,FV,Type)

Procedure :**Step-1** Open a new worksheet in LibreOffice Calc**Step-2** Type the label and enter values as follows

B6			fx	Σ	=	
	A	B	C			
1	RATE	10.00%				
2	NPER(10*12)	120				
3	PV	500000				
4	FV	0				
5	TYPPE	0				
6	PMT(periodic payment for the loan,here monthly)					
7						

Note : Arrange labels as per the order of Syntax helps to simplify the problem.**Step-3** Compute monthly repayment in cell B6**B6=-PMT(B1/12,B2,B3,B4,B5)**

B8			fx	Σ	=	
	A	B	C			
1	RATE	10.00%				
2	NPER(10*12)	120				
3	PV	500000				
4	FV	0				
5	TYPPE	0				
6	PMT(periodic payment for the loan,here monthly)	₹6,607.54				
7	yearly(B6*12)	₹79,290.44				

PART-C

(Attempt any ONE question, 1x6=6)

Title: Profit and Loss Account and Balance sheet

Q-12

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

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

01-06-2016 Purchased machinery Rs.10,000

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

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

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

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

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

Procedure:

Step-1 Open GNU Khata

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

Step-2 Create the organisation ' GK Ltd ' with necessary details

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

Organisation Name- GK Ltd

Case- As-is

Organization Type-**Profit Making**

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

Accounts only-----Proceed

Step-3 Create Admin with necessary details

Step-4 Create Ledger Accounts (without opening balance)

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

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

Step-5 Enter transactions to the system through voucher entry

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

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

Net Loss-9840

Balance Sheet Total-7160

Binoy George

Title: Bank Reconciliation Statement (BRS)

Q-13

Enter the following transactions in appropriate accounting vouchers and prepare the BRS as on 31-01-2017 for M/s. Royal Stores.

01-01-2017 Commenced business with cash Rs.1,00,000

01-01-2017 Opened the bank account with PNB Rs.50,000

02-01-2017 Purchased goods by cheque (No.10051 Rs.12000)

02-01-2017 Received cheque (No.20101 from Alvin traders Rs.15,000) and the same deposited into bank.

02-01-2017 Issued a cheque (No.10052 to Bibin and company Rs.4000)

02-01-2017 Withdraw from bank for office use Rs.16,000. On comparison of cash book with the pass book, the following details were obtained.

a) Cheque No.10051 was cashed on 02-01-2017

b) Cheque No 10052 was cashed on 02-02-2017

c) Cheque received from Alvin Traders (Check No20101 was collected on 02-02-2017)

Procedure:

Step-1 Open GNU Khata

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

Step-2 Create the organisation ' GK Ltd ' with necessary details

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

Organisation Name- GK Ltd

Case- **As-is**

Organization Type-**Profit Making**

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

Accounts only-----Proceed

Step-3 Create Admin with necessary details**Step-4 Create Ledger Accounts** (without opening balance)

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

Name of the Account	Group	Sub-group
Cash	Current Asset	Cash
Capital	Capital	None
PNB	Current Asset	Bank
Alvin Traders	Current Asset	Sundry Debtors
Bibin & Co	Current Liabilities	Sundry Creditors for purchase

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
01-01-17	Dr	Cash	1,00,000	Receipt	F4
	Cr	Capital	1,00,000		
01-01-17	Dr	PNB	50,000	Contra	F8
	Cr	Cash	50,000		
02-01-17	Dr	Purchase	12,000	Purchase	F7
	Cr	PNB	12,000		
02-01-17	Dr	PNB	15,000	Receipt	F4
	Cr	Alvin Traders	15,000		
02-01-17	Dr	Bibin & Co	4,000	Payment	F5
	Cr	PNB	4,000		
02-01-17	Dr	Cash	16,000	Contra	F8
	Cr	PNB	16,000		

Step-5 Enter Clearance Date

Master---Bank Reconciliation Statement---Select Account Name (PNB)-----
Set Reconciliation period (1-01-17 - 31-01-17)---Click on view---Enter 'clearance date'

To show Bank Reconciliation Statement-----Click on 'View Statement'

Output:

RECONCILIATION STATEMENT	AMOUNT
Balance as per our book (Debit) on 31-01-2017	33000.00
Add: Cheques issued but not presented	4000.00
	37000.00
Less: Cheques deposited but not cleared	15000.00
Balance as per Bank (Credit)	22000.00

Title :Ledger creation with opening balance**Q-14**

Create the following ledgers in an accounting software and display the balance sheet as on 01/04/2017

Items	Amount
Capital	2,50,000
Loose Tools	50,000
Creditors	50,000
Bank Loan	75,000
Land and Building	10,00,000

Plant and Machinery	10,00,000
Motor vehicle	75,000
Debtors	50,000
Outstanding Salary	3,000
Cash in hand	30,000

Procedure:**Step-1** Open GNU Khata

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

Step-2 Create the organisation ' GK Ltd ' with necessary detailsMenu Bar-----**Create Organisation**

Organisation Name-Your Name

Case- **As-is**Organization Type-**Profit Making**Financial Year- **01-04-2017 to 31-03-2018**

Accounts only-----Proceed

Step-3 Create Admin with necessary details**Step-4 Create Ledger Accounts** (with opening balance)

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

Name of the Account	Group	Sub-group	Opening Balance
Capital	Capital	None	2,50,000
Loose Tools	Current Asset	Loose Tools(New sub group)	50,000
Creditors	Current Liabilities	Sundry Creditors for Purchase	50,000
Bank Loan	Loans (Liability)	Secured	75,000

Land and Building	Fixed Assets	Land and Building(New sub group)	10,00,000
Plant and Machinery	Fixed Assets	Plant and Machinery	10,00,000
Motor vehicle	Fixed Assets	Motor vehicles(New sub group)	75,000
Debtors	Current Assets	Sundry Debtors	50,000
Outstanding Salary	Current Liabilities	Sundry Creditors for expenses	3,000
Cash in hand	Current Assets	Cash	30,000

Step-5 To Display Balance Sheet

Report---Balance Sheet-----set the period-----select Balance Sheet type-----click on view.

Balance sheet total **22,05,000**



Q28 (Profit Making) a (Admin)

HSSLIVE.IN®

Financial Year : 01-04-2017 to 31-03-2018

Conventional Balance Sheet as on 31-03-2018

Capital and Liabilities	Amount	Property and Assets	Amount
<u>CAPITAL</u>	250000.00	FIXED ASSETS	2075000.00
LOANS(LIABILITY)	75000.00	INVESTMENTS	0.00
CURRENT LIABILITIES	53000.00	CURRENT ASSETS	130000.00
RESERVES	0.00	LOANS(ASSET)	0.00
TOTAL	378000.00	MISCELLANEOUS EXPENSES(ASSET)	0.00
DIFFERENCE	1827000.00		
TOTAL	2205000.00	TOTAL	2205000.00

PART-D**(Attempt any ONE question,1x6=6)****Title: LibreOffice Base- Table Creation and Query Designing****Q.15**Enter the following in a Database Table with the file name **Employee**

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

- a) Display the name of employees drawing Basic Pay greater than or equal to 60,000
- 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 Employee)

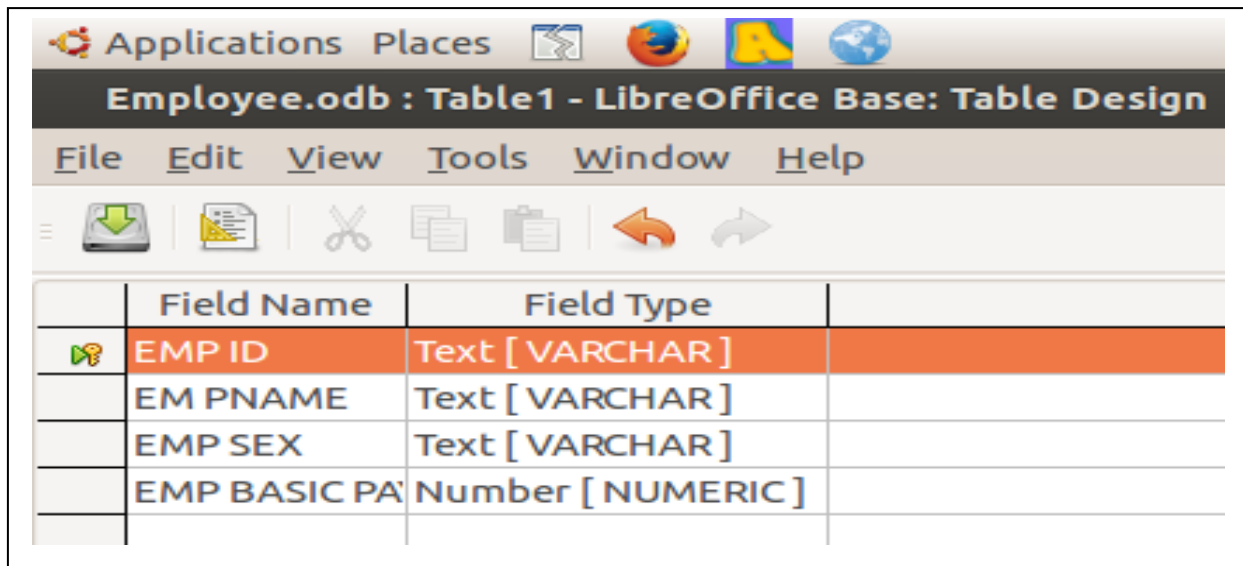
Step-2(Create and name the Table)

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

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

Step-3(Set Primary Key)

To set EMP ID as Primary Key right click on the row sector of the EMP ID and select the “Primary Key” from the drop down menu.



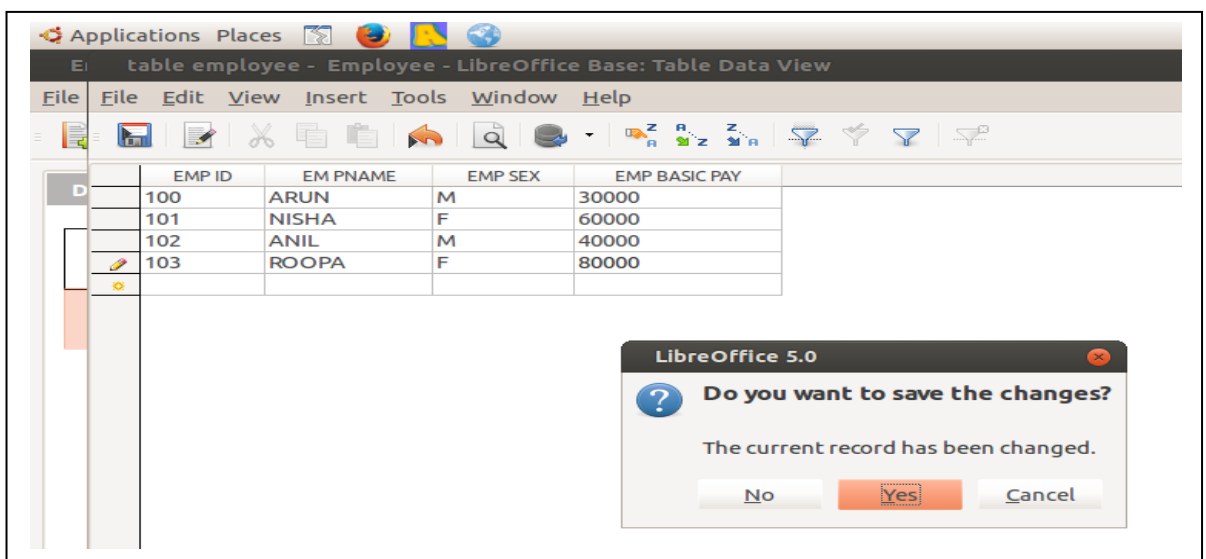
	Field Name	Field Type
	EMP ID	Text [VARCHAR]
	EM PNAME	Text [VARCHAR]
	EMP SEX	Text [VARCHAR]
	EMP BASIC PA	Number [NUMERIC]

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 employee**’ as Table name and click OK button. Then Close the screen by click (X)

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

Double click on the newly created table “**table employee**” to open and enter data. 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?”



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

LibreOffice 5.0

Do you want to save the changes?

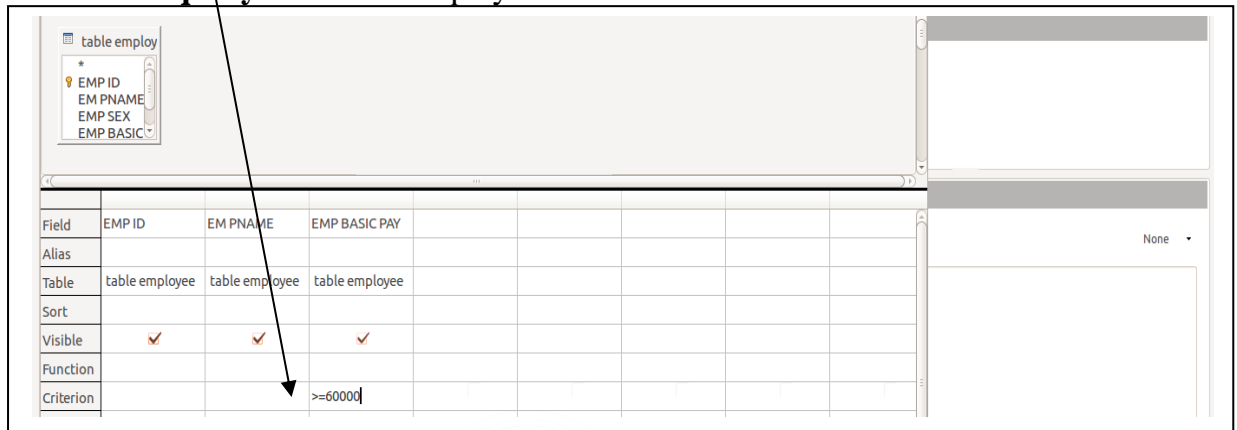
The current record has been changed.

Step-6(Design query to get the name of employees whose basic pay >=60000)

Select the icon queries and select “create query in design view”-----select “table employee”-----add---close----double click in the **required** fields (EMP ID,EMP NAME,EMP BASIC PAY)

Step-7

Against the **criterion** in the bp column,enter the criteria >=60000.Then press **F5** or **run query button** to display the results.



Step-8 Press save button to save the Query as ‘Query-1’

Output: (a)

	EMP ID	EM PNAME	EMP BASIC PAY
▶	101	NISHA	60000
⚙	103	ROOPA	80000

Step-9(Design Query to get the list of name of employees begin with “A”)

Select icon Queries and select”Create Query in Design View”-----select “table employee”-----Add----Close-----double click on the required fields

Step-10

Against the **criterion** in the EMP NAME column,enter the criteria **like ‘A*’**.Then press **F5**or **RUN Query** button to display the result.

Output: (b)

	EMP ID	EM PNAME
▶	100	ARUN
	102	ANIL
⚙		

Title: Relationship**Q-16**

Create database tables named EMPLOYEE and PAY DETAILS with the following field names

Table Name	Fields
EMPLOYEE	EMP ID,EMP NAME,EMP SEX
PAY DETAILS	EMP ID,BP,DA,HRA

Create relationship between these two tables.

Procedure:**Step-1(Create and name the database)**

Application---Office---LibreOffice Base-----Create a new Database-----Next-----Finish-----Save the Database with a suitable name(Here we can save the database with the name **Employee details**)

Step-2(Create and name the Tables)**Create Table-1 EMPLOYEE**

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)

Step-3(Set Primary Key)

Set EMP ID as Primary Key. Then save Table-1 by click on the save button and give the name 'EMPLOYEE'. Then Close the screen by click (X)

Create Table-2 **PAY DETAILS**

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

Field Name	Field Type
EMP ID	TEXT(VARCHAR)
BP	Number(Numeric)
DA	Number(Numeric)
HRA	Number(Numeric)

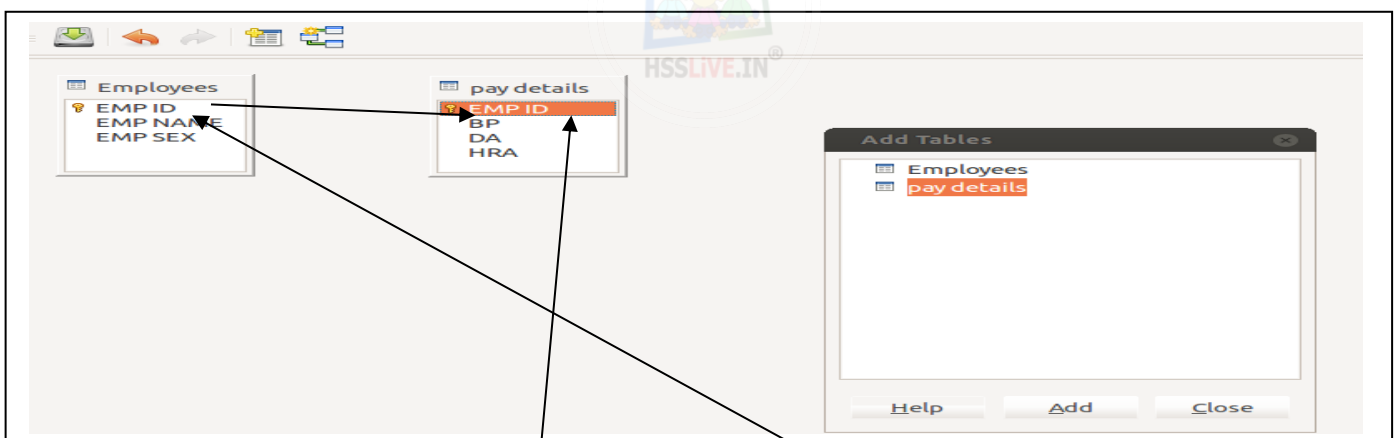
Step-3(Set Primary Key)

Set EMP ID as Primary Key. Then save Table-1 by click on the save button and give the name ‘PAY DETAILS’ . Then Close the screen by click (X)

Now Two Tables created, there is a common factor” EMP ID” in both the tables. It is essential to create Relationship

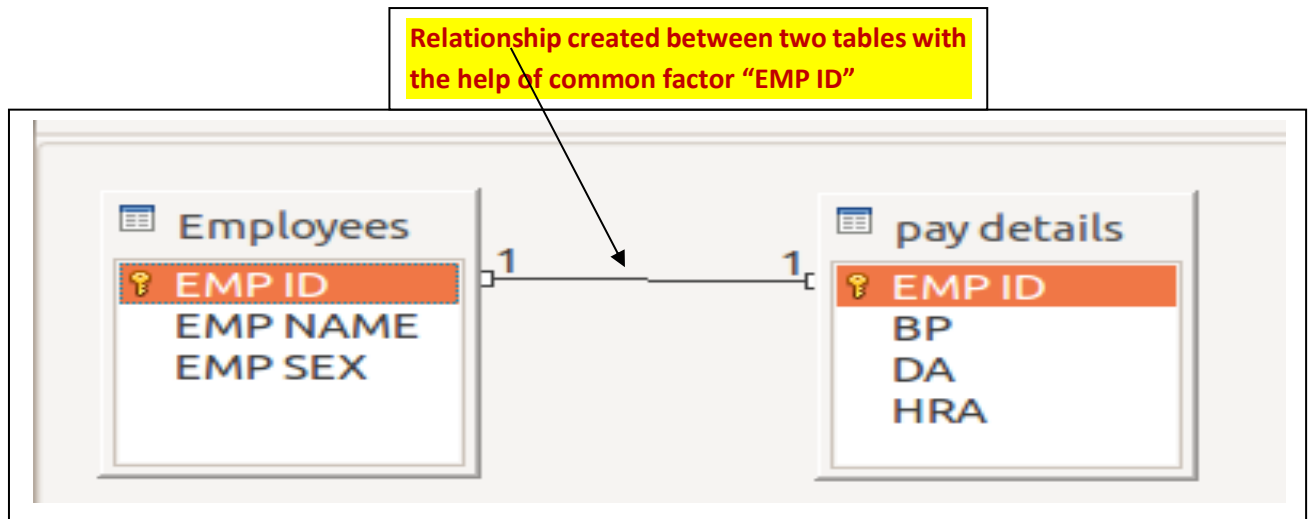
Step-7 (Create Relationship)

Go to the Menu **Tools-----Relationship-----**here **add both the tables** “Employees” and “pay details” and close the screen.



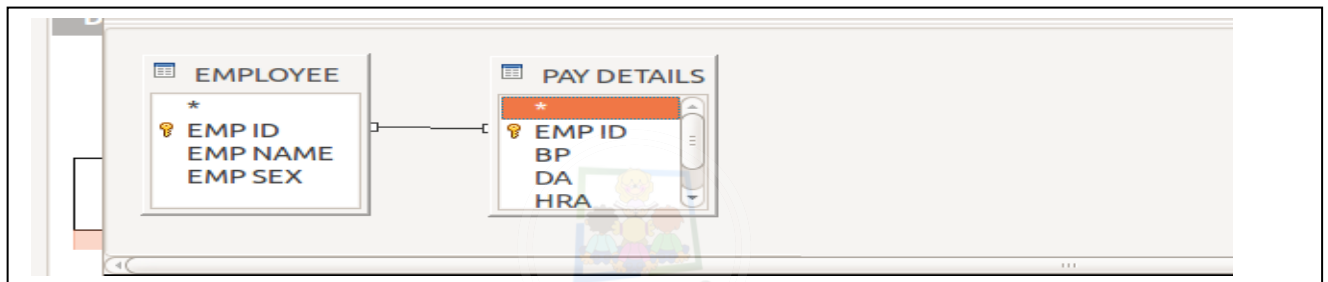
Step-8

In the relationship window, click with **mouse** on the “**EMP ID**” of one table and **drag and drop** on to the “**EMP ID**” field of the second table. Now a **connecting line** between these two fields is formed. Then click on **save** button to save the relationship and close the window.



Step-9 Click on **query** button and select "Create query in design view"-----**add both the tables** to query design window -----**close**.

OUTPUT:



PAY ROLL PREPARATION

Q-17

- Prepare a Payroll of employees with the Gross pay on the basis of the following details
- Display the salary details of Employees names ending with "S".

EMP ID	EMP NAME	EMP BASIC PAY	DA(30% OF BP)	HRA
101	Nirmal	80000		500
102	Sunil	19800		500
103	Santhosh	27400		500
104	Vimal	57000		500

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 Pay 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 BASIC PAY	Number(Numeric)
DA	Number(Numeric)
HRA	Number(Numeric)

Step-3(Set Primary Key)

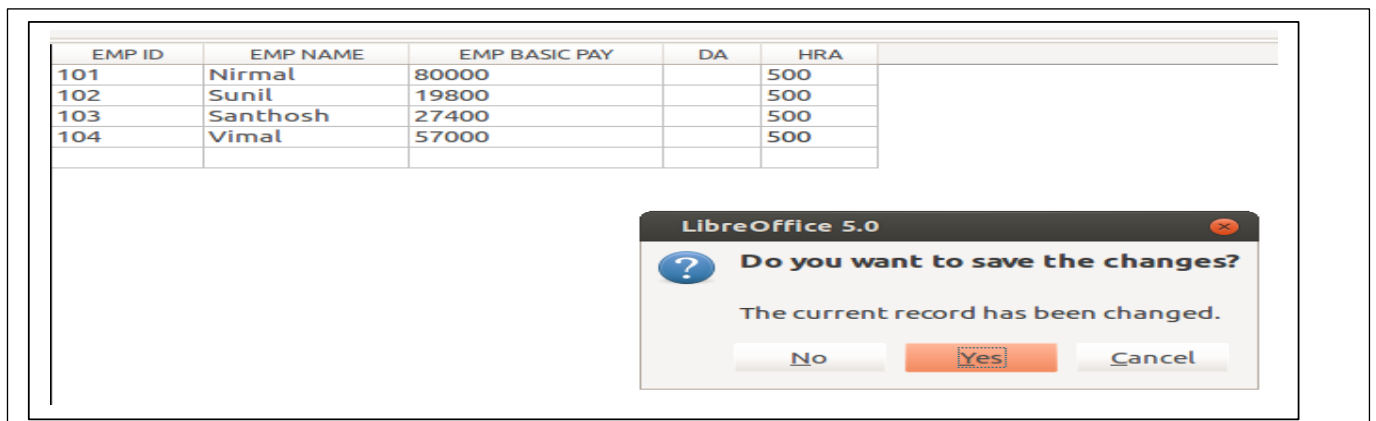
To set **EMP ID** as Primary Key right click on the **row sector** of the EMP ID and select the “Primary Key” from the drop down menu.

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

Click on the save Button to save the Table. In Save as dialog box enter Table “**emp pay 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” **emp pay details**”to **open** and enter data.Then enter the details of all employees in the table as given in the question.Then close the window(**X**).



Step-6(Design Query to get the list of name of employees ending with “S”)

Select icon Queries and select “Create Query in Design View”----select “table emp pay details”-----Add-----Close-----double click on the required fields

Step-7

Against the **criterion** in the EMP NAME column, enter the criteria **LIKE’*S’**.Then press **F5 or RUN Query** button to display the result. Then close and save the Query with a suitable name(default name Query 1)

	EMP ID	EMP NAME
▶	102	Sunil
⚙	103	Santhosh

Record | 1 | of 2

Field	EMP ID	EMP NAME
Alias		
Table	emp pay details	emp pay details
Sort		
Visible	✓	✓
Function		
Criterion		LIKE *S*

Step-8(Find out DA and GROSS PAY)

Select icon “Queries “and select “Create Query in Design View”----select “table emp pay details”-----Add-----Close-----double click on the required fields---here select-EMP ID,EMP NAME and EMP BASIC PAY.

Step-9

In the next column, against the **Field**, enter the following formula to calculate 30% of Basic Pay as DA.

“EMP_BASICPAY”*30/100

Step-10 Against the ‘**Alias**’ in this column enter the term DA, to define the name of the field.

Step-11

Double click on the field **HRA** to add this to the Query design grid

Step-12

In the **next column**, against the **Field**, enter the following formula to calculate GROSS SALARY of the employees.

“EMP BASIC PAY”+(“EMP BASIC PAY”*30/100)+”HRA”

Step-13

Against the ‘**Alias**’ in this column enter the term **GROSS SALARY**, to define the

Field	EMP ID	EMP NAME	EMP BASIC PAY	DA	HRA	GROSS SALARY
	101	Nirmal	80000	24000	500	104500
	102	Sunil	19800	5940	500	26240
	103	Santhosh	27400	8220	500	36120
	104	Vimal	57000	17100	500	74600

Field	EMP ID	EMP NAME	EMP BASIC PAY	"EMP BASIC PAY"	HRA	"EMP BASIC PAY"
Alias					DA	GROSS SALARY
Table	emp pay details	emp pay details	emp pay details		emp pay details	
Sort						
Visible	✓	✓	✓	✓	✓	✓
Function						
Criterion						

Step-14

Then press **F5** or “**Run Query**” button to display the result.

VIVA Question Pool/Theory Question Pool (2023)

(Unofficial)

Chapter-1 Overview of Computerised Accounting System

1. Codes using alphabets or abbreviations(TDPA) are called-----
[Mnemonic codes]
2. Give an example for block code.....[100-199]
3. CD-001,CD-002 etc are example for.....code.(Sequential code)
4. The processed data is called.....[Information]
2. Expand the term MIS?
[Management Information System]
3. List out important components of CAS.
Ans: Procedures, Data People, Hardware, software
4. The process of classifying the items of similar nature into one place is called ---
--Ans.Grouping
5. Program and instruction to perform a particular task is
[Software]
6. Two advantages of computerised Accounting System ?

[Instant and automatic processing of transactions, alterations are easy,Storage and retrieval of data is very easy,Accuracy,Voucher and cheque printing is possible]
7. Two limitations of computerised accounting system?

[It is Costly,Lack of reliability,Computer viruses and hackers may destroy all data stored in the computer system,Speedy recording of data in accounting software may result serious errors,Lack of experienced staff is one of the limitations of computerized accounting.]
8. Security features of Computerised Accounting System?
[1.**Password Security**-Password is the key word used by an authorized person to get access to the system.Without password it is impossible to access the system.2. **Data Audit**- It is a mechanism which provides the capability to the administrator to track the changes in the accounts .Through this system an administrator or auditor can easily find out who made changes to the original data, when and how the changes have been made etc. 3.**Data Vault**-This feature will help the business to maintain confidentiality of information by encrypting the data.]

Chapter-2 Spreadsheet

1. A spread sheet file is known as -----[Workbook]
2. Pre-defined formulae in spreadsheets are called -----[Function]
3. The intersection of rows and columns in a worksheet is called-----[Cell]
4. The cell reference of 4th column and 1st row is-----[D1]
5. In cell address E7,E represents-----[5th column]
6. A group of adjacent cells that forms a rectangular area is called-----[Range]
7. By default,"labels" entered in a spreadsheet have-----align ment.[Left]
8. By default,"numbers" or "Value" entered in a spreadsheet have-----align ment.[Right]
9. Examples for Mathematical function?(SUM,SUMIF,ROUND)
- 10.Examples for Logical Function?(IF,AND,OR)
- 11.Examples for Financial Function?(PV,FV,PMT)
12. Syntax of IF Function?**Syntax=IF(Test,ThenValue,OtherwiseVlue)**
- 13.Syntax of PMT? [=PMT(Rate,NPER,PV,FV,Type)]
14. An example for 'Statistical Function'?

[Examples:-AVERAGE,MINIMUM,MAXIMUM,COUNTIF,COUNT,COUNTA,COUNTBLANK, ROWS,COLUMNS]

- 15.SUMIF() is an example for----Function.[Mathematical Function]
- 16.Syntax of PMT is=PMT(Rate,NPER,PV,FV,Type),here NPER stands for?
(Total number of payment periods for the life time of the loan)
17. Two uses of Pivot Table?

[Various advantages of pivot table reports are:1. Querying large amounts of data in user-friendly ways. 2.Moving rows to column and columns to rows are possible in pivot table reporting.3.Filtering, sorting and grouping of data enable us to focus on information that we want.]

18. AND function comes under-----function.(Logical)
19. The function which counts the number of cells that contains numerical values---
-----[COUNT()]
- 20.Examples for Spreadsheets?

[Examples of Spread Sheets: LibreOffice Calc, MS-Excel, Lotus 123, Open Office Spread Sheet, Quattro]

21. The function which counts the number of cells which contain any value.-----
[COUNTA()]
22. Syntax of PMT?
Syntax =PMT(Rate,NPER,PV,FV,Type)

23. By default the number of worksheets in a workbook of LibreOffice Calc is----
[One]

24. AND function belongs to -----function
[LOGICAL Function]

25. Reason for # VALUE Error?

[This error occurs when text is used in a function or formula in place of numbers. For eg A2=SUM("Anil","Arjun")]

26. Absolute cell reference?

[Absolute cell reference- An absolute cell reference is used to keep a cell constant in the formula. Here column and row of a reference cell (**\$C\$2**) in a formula remain constant. To set an absolute reference a dollar sign (\$) is used before the column name and/ row number.] Example: C7 =B7***\$C\$1**

27. Use of Spreadsheets?

[1.Easy Calculations-In LibreOffice Calc there are lot of tools which help the user to perform even complex calculations within a fraction of seconds, 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 number of data in different sheets. Storing, retrieving, filtering etc are easy in it.]

Chapter-3 Use of Spreadsheet in Business Application

1. Syntax of SLN? SLN(Cost,salvage,life)

2. Components of payroll accounting?

Earnings /Additions	Deductions
Baisc Pasy	PF
DA	PF Loan
HRA	Professional Tax
CCA	TDS
Grade Pay(GP)	

3. Under-----method of charging depreciation the amount of depreciation will be same in every year. [straight/ fixed installment method]

4. Usage of DB Function?

[**DB Function**-DB Function is the inbuilt function in LibreOffice Calc to calculate depreciation under Diminishing Balancer Method.

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

5. Syntax of SLN Function?

[Depreciation==**SLN(Cost,Salvage,Life)**]

6. How to calculate Basic Pay Earned (BPE)?

[Basic Pay Earned=BP*(NOEDP/NODM)]

Here,

BP= Basic Pay

NODM=No. of days in the month.

NOEDP=No. of effective days present.

(NOEDP=No. Days in the month - Leave Without Pay - Unauthorized Absent)]

Chapter-4 Graphs and Chart for Business Data

1. The identifier of a piece of information in a chart is known as -----[Legend]
2. Name the chart which have no axis.....[Pie chart]
3. In LibreOffice Calc 'Graphs and Chart' are available in----Tab [Insert]
4. -----chart is generally used to display data as a percentage of the total.[Pie]
5. -----chart is normally used to for explaining trends over periods.[line charts]
6. Elements of charts?

[*Elements/ Components of a Graphs*- Different part of a chart is known as chart elements. Different elements of a chart are: Chart Area, Plot Area, Data Point, Data Series, Data labels, Grid Lines, Chart title, Legend]

7. Any two advantages of charts?

[Advantages of graph/chart-1.It helps to avoid wastage of time, large idea can be conveyed with a small space.2. Using chart, comparison of information becomes easy.3. Simplicity: Chart helps to understand matters quickly. So it is helpful for even a layman.]

8. Steps for creating a chart?

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

Chapter-5 Accounting Software Package-GNU Khata

1. Short Key(Function Key) for Purchase Voucher?[F7]
2. Path to display P&L Account?[Display-----P & L Account]
3. Proprietary software? Example?
[**Proprietary Software**:- Users have to pay for proprietary software and cannot make any change in the same.Example- **Tally**]
4. FOSS?

[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). Example- GNU Khata]

5. Examples for Accounting Software Packages?

[GNU Khata,SAP,Tata Ex,Peachtree,Dac Easy,Fesh books, Quick books,Tally,Wave,etc.]

6. Sub groups of current assets?

[Bank,cash,Loans & Advances, Inventory, Sundry Debtors]

7. Total number of Groups in GNU Khata?

[There are 13 predetermined Groups and 16 Sub-Groups in GNU Khata]

8. Total sub groups in GNU Khata? [16]

9. Which ones are Profit and Loss Account Groups?

[Direct Income, Indirect Income, Direct Expense, Indirect Expense]

10. In GNU Khata 'Purchase Account' is created under the group.....

[Direct Expense]

11. Use of Sales Voucher?

[To record all cash and credit sales of goods'Eg.Sold goods for cash Rs.500, Eg.Sold goods to Ismail Rs.470]

12. Use of 'Receipt Voucher'?

[To record transactions of all cash receipts or receipts through cheque]

13. Which ones are the vouchers in GNU Khata?

[Receipts,Payments,Sale,Purchase,Contra,Journal,Sales return,Purchase Return,Debit Note,Credit Note]

14. Is it possible to create ledger account during voucher entry?

[We can create new ledger at the time of 'Voucher Entry' also.Ledger Creation Screen can be activated by click '+ Add Account' in voucher entry screen]

15. What are the steps to create Ledger?

[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]

16. Machinery Purchased from Altd for Rs.8000 on credit recorded throughVoucher? [Journal]

17. BRS is available inmenu. [Master]
18. Prepaid Expenses account is createdgroup ?
[Group – Current Assets, Sub Group – Loans and Advances]
19. Sold goods to Mohn, here Mohan Account is created under.....Group andSub group ?
[group- Current assets, Sub Group – Sundry Debtors]
20. Which voucher is used to make rectification entries? [Journal]
21. Is it possible edit an Account?
[To delete a ledger account select ‘Edit Account’ from ‘Master’ Menu. Here select the ledger account we want to edit, after editing save it.
Master-----Edit account-----Select the account to be edited----save]
22. Steps to delete a ledger account?
Path to delete a ledger account:
Master-----Edit account-----Select the account to be deleted----Delete-----Confirm Delete
23. List a transaction recorded through ‘Journal Voucher’?

[Like journal proper-to record adjustment entries, rectification entries, purchase of fixed assets on credit etc
Eg. Salary outstanding Rs.300’ Eg. Purchased machinery on credit from Usha traders Rs.80,000]
24. Purchased goods and paid by cheque recorded throughvoucher? [Purchase]
25. What is Debit Note?

[It is used to record reduction in the amount payable to a supplier or for allowances. Function key- Ctrl+4]

Chapter-6 Database Management System

1. DBMS?[Database Management System]
2. Components of DBMS?

[Data, Hardware, Software, Users, procedures and Data access language]
3. Example ‘Entity’ and ‘Attributes’?
Entity –Employee
Attribute - employee ID, employee- name, employee- sex. employee -address
4. SQL?
[Structured Query Language]
5. Primary key?

[A primary key is a special column of a table designated to uniquely identify all table records (Items in the row) .If we assign a column as primary key, items in it cannot be repeated.]

6. Data type of 'Students ID'?[Text (VARCHAR)]
7. Steps to create Table?[Select "create table in design view" -----Enter field names and select appropriate field types-----set primary key----now you can save the table with a suitable name.]
8. Query in DBMS?
[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 helps to retrieve data on the basis of certain criteria]
9. Reports in DBMS?
[Reports are used to present and summarise data from the tables or queries. Normally they are created to print out.]
10. Relationship? [A relationship is an association among several entities. It helps to split and store data in different tables. With the help of relationship we can retrieve data from any tables]
11. Normalisation? **Normalization:-** This is the process of refining a database to eliminate the data redundancy. It is the process of efficiently organizing data in a database.
12. Example for Desktop database?(MS Access, Libreoffice base, Alfe Five etc)
13. Server database?(SQL Server, Oracle, IBM DB2)
14. A column of the table in LibreOffice base is called(Field)
15. A Query is run from the.....menu. (EDIT)
16. To expect a well formulated printable data from base database, we may use.....(Report)
17. Avoiding duplication of information is achieved by breaking up of information into separate but related tables. This process is called.....
Ans: Normalisation

സമയം നന്നായി വിനിയോഗിക്കുക ,ഉന്നത വിജയം നേടുക

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

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