## COMPUTERISED ACCOUNTING

HSE II                          SCORE : 40                  TIME : 3 Hrs

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### INSTRUCTIONS TO THE CANDIDATES

1   **Write the procedure and show the output of each TICK MARK question**

2   **The mark division consists of**

|  |  |  |
|---|---|---|
| PART A | 12 | Score |
| PART B | 8 | Score |
| PART C | 6 | Score |
| PART D | 6 | Score |
| Viva Voce | 4 | Score |
| Record | 4 | Score |

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### Part A

(Attempt any TWO questions, 2x6=12 )

#### QUESTION NO. 1

Given below is a table showing the Name, Designation and Monthly Salary paid for different employees in Alfa Traders for March 2017

| Employee Name | Designation | Monthly Salary ₹ |
|---|---|---|
| Rajan | HRM | 85500 |
| Thomas | AO | 50000 |
| Jithesh | FM | 40000 |
| Alex | FM | 19000 |
| Muhammed | MM | 35000 |
| Arathy | FM | 40000 |

Find out the following:

a) The total monthly salary by Naming the concerned range as **TOTAL_SALARY**.

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

## QUESTION NO - 2

Sithara obtained the following scores out of 100 in his Higher Secondary Examination, March 2017.

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

Convert the above Scores into Grades for each subject based on the following criteria, by using **IF** function.

| Scores | Grades |
|--------|--------|
| 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 |

## QUESTION NO.3

Consider the following table.

| | A | B | C | D | E | F | G | H | I | J |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 456 | 200 | | | 856 | 765 | BANK | 192 | CASH | 1032 |
| 2 | | 324 | 658 | 456 | 9675 | 398 | GST | DRS | CRS | OVERDRAFT |

Answer the following questions using appropriate functions:

a) How many cells contain Numbers only.

b) Count the Number of cells contain any value.

c) Count the Number of cells containing the value exceeding 550

## QUESTION NO.4

From the following information create a **Pivot** Table to give country wise sales of the products

| Sl No | Products | Sales Volume ₹ | Country |
|---|---|---|---|
| 1 | SAMSUNG | 25000 | KOREA |
| 2 | LG | 20000 | AMERICA |
| 3 | iPHONE | 30000 | ENGLAND |
| 4 | MICROMAX | 50000 | ITALY |
| 5 | VIVO | 40000 | AMERICA |
| 6 | MIA1 | 15000 | ISRAIEL |

## QUESTION NO.5

Mr.Manoharan intends to apply for Union Public Service Examination this year. But the upper age limit is 39 as on 01/08/2017. Determine whether he is eligible to apply or not, based on the cut off age, if his date of birth is 21/12/1990. Use appropriate spreadsheet function.

## QUESTION NO.6

A) Following are the scores obtained by some students in a competitive examination. Find out the HIGHEST, LOWEST and AVERAGE scores using appropriate function in spreadsheet.

|   | A | B | C | D | E | F | G | H |
|---|---|---|---|---|---|---|---|---|
| 1 | Name | ABIN | BIBIN | CIBIN | DIBIN | EBIN | FABIN | GEBIN |
| 2 | Scores | 121 | 175 | 299 | 342 | 212 | 317 | 405 |

B) From the data given below Fill the Address in F2 using CONCATENATE Function.

|   | A | B | C | D | E |
|---|---|---|---|---|---|
| 1 | Name | House Name | Place | Post | PIN |
| 2 | ABU | RAINBOW | WALLSTREET | KOLLAM | 690523 |

## QUESTION NO.7

A) From the following Table, find out the BASIC PAY of Mr. SAJAN using VLOOKUP Function using EMPCODE 1846

| EMPCODE | NAME | BASIC PAY |
|---------|------|-----------|
| 1512 | ANU | 7000 |
| 3475 | SAJAN | 11500 |
| 1846 | AJITHA | 8500 |
| 5432 | SONA | 6000 |

B) From the following details, find out the actual profit for **QUARTER II** using HLOOKUP Function

|  | QUARTER I | QUARTER II | QUARTER III | QUARTER IV |
|---|---|---|---|---|
| TOTAL SALES | 40000 | 55000 | 65000 | 75000 |
| TOTAL COST | 25,000 | 38000 | 43000 | 57000 |
| PROFIT | 15000 | 17000 | 22000 | 18000 |

## QUESTION NO.8

List of Debtors and the amount dues from them are given below. Apply Conditional formatting to high light receivables with date that have expired on 31/01/2016. Also highlight the receivables more than ₹35000 with red colour.

| SI No | Name | Amount of receivables | 31/01/2016 |
|---|---|---|---|
| 1 | JIBY | 25000 | 28/01/2016 |
| 2 | JINU | 30000 | 15/01/2016 |
| 3 | GRACE | 45000 | 15/01/2016 |
| 4 | LUCY | 37000 | 31/03/2016 |
| 5 | BABU | 32000 | 18/01/2016 |

## QUESTION NO.9

Consider the following information

- Loan amount – ₹300,000
- No. of Payments – 48 months
- Annual Rate of interest – 10%
- Prepare a **One Variable table** showing the repayment of the above loan in different number of payment such as 12 months, 24 months, 36 months, 48 months, 60 months and 72 months. Use PMT Function.

## Part B

### (Attempt any TWO questions, 2x4=8)

### Question 10

The total commission earned by Mr.Rohit and Mr.Rohan for the year 2013 – 2017 are given below:

| Year | Mr.Rohit | Mr.Rohan |
|------|----------|----------|
| 2013 | 8900 | 6000 |
| 2014 | 14000 | 9000 |
| 2015 | 12000 | 14000 |
| 2016 | 15000 | 12000 |
| 2017 | 17000 | 16000 |

a) Present the data in a Column chart

b) Change the chart type to Line chart

### Question 11

Draw a Pie chart for the following data on vehicles registered in the motor vehicles department during 2016 – 2017 in a city.

| Vehicle Type | Bus | Truck | Auto rickshaw | car | Two wheeler | Heavy Vehicle |
|--------------|-----|-------|---------------|-----|-------------|---------------|
| Number of vehicles | 575 | 5889 | 12345 | 9765 | 23456 | 65 |

### Question 12

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

| Marks | 0 - 20 | 21 - 40 | 41 - 60 | 61 - 80 | 81- 100 | Total |
|-------|--------|---------|---------|---------|---------|-------|
| Number of Students | 113 | 180 | 350 | 232 | 125 | 1000 |

## Question 13

Below are the details of various assets in a firm. Calculate depreciation under Straight Line Method (SLN) using spreadsheet.

| Asset | Cost | Installation charges | Salvage value | Life in years |
|-------|------|---------------------|---------------|---------------|
| Machinery | 300000 | 20000 | 25000 | 8 |
| Furniture | 500000 | 30000 | 40000 | 10 |

## Question 14

Adithya Ltd. purchased a machine on 01012016 for Rs. 300000 and spend Rs. 10000 for the installation. The expected salvage value is Rs. 30000, at the end of its useful life of 8 years. Calculate annual depreciation under SLN method using spreadsheet.

## Question 15

A machinery was purchased on 1st April 2012 for Rs. 500000. Its estimated life is 12 years with salvage value of Rs. 20000. Accounting year is 1st April to 31st March every year. Calculate depreciation under the Diminishing Balance Value method for 5 years.

## Question 16

The following are the details of a plant and machinery under WDV method using spreadsheet.

| Name of Asset | Plant& Machinery |
|---------------|------------------|
| Date of purchase | 10/07/2010 |
| Date of installation | 20/07/2010 |
| Cost of Plant & Machinery | 600000 |
| Installation Cost | 50000 |
| Pre - operating cost | 40000 |
| Salvage Value | 30000 |
| Expected Life of Asset | 8 years |
| 1st year end date | 31 - 3 - 2011 |
| Period | 1 |

## Question 17

Prepare payroll of the following employees

| Name | Basic Pay | PF Loan |
|------|-----------|---------|
| Simon | 45000 | 11100 |
| Sumesh | 41500 | 0 |
| Rajesh | 54000 | 5000 |
| Anjaly | 48000 | 11850 |
| Jacob | 54000 | 12000 |
| Sam | 60000 | 0 |
| Sarvy | 38000 | 5500 |

Additional Information

1. DA – 14% of Basic Pay
2. HRA – Rs.1750 for employees Basic Pay greater than Rs. 52000, for others Rs.1500.
3. TA – 400 per Employee
4. PF subscription – 15% of Gross Pay.
5. TDS – 20% of Gross pay.

## Question 18

Mrs. Ligy has taken a loan of Rs. 1250000 from a bank, interest @ 12% per annum . The loan is repayable over a period of 15 years in monthly instalments . Prepare a loan repayment schedule by showing outstanding balances for the first year ( Hint: Use PMT function )

## PART C    (Attempt any ONE question ( 1x6=6)

### Question 19

The various transactions relating to Complex Chemicals Ltd. for the month of January 2017 is given below. Ascertain cash balance for the month using an accounting software.

Jan 1. Started business with cash Rs. 400000

Jan 1 : Purchased office furniture Rs. 45000

Jan 1 : Cash purchases Rs.25000

Jan 1 : Credit sales to Sathyajith  Rs 49000

Jan 2 : Salary to staff Rs. 15000

Jan 2 : Received from Sathyajith Rs 40000

### Question 20

Enter the following transactions by using suitable accounting vouchers.

01/06/2016   Commenced business with cash Rs. 17000

01/06/2016   Purchased machinery Rs. 10000

01/06/2016   Paid rent of building Rs. 7500

01/06/2016   Cash deposited with Syndicate Bank Rs. 20000

01/06/2016   Purchased goods for Rs. 8400

02/06/2016   Sold goods for cash Rs. 3260

02/06/2016   Sold goods on credit to Mr. Sumesh Rs. 2800

a)   Display  Profit & Loss account   b)   Display Balance Sheet.

### Question 21

Create the following ledgers in an accounting software and display the Balance Sheet as on 01/04/2017.

| Items | Amount |
|---|---|
| Capital | 600000 |
| Furniture | 150000 |
| Creditors | 50000 |
| Bills payable | 75000 |
| Land and Buildings | 200000 |
| Plant and Machinery | 300000 |
| Motor vehicle | 50000 |
| Debtors | 50000 |
| Bank Overdraft | 55000 |
| Cash in hand | 30000 |

(Attempt ONE question,1x6=6)

## Question 22

Create an Employee table with the following

| EMP_ID | EMP_NAME | EMP_BASICPAY | DA | HRA |
|--------|----------|--------------|-----|-----|
| 201 | SUBHASH | 40000 | | 250 |
| 202 | GEETHA | 41500 | | 250 |
| 203 | SAJNA | 48000 | | 250 |
| 204 | AKHIL | 54000 | | 250 |

DA is to be calculated @ 20% of Basic Pay.

A) Display Gross Pay
B) Display the salary details of the employees whose name starting with 'S'.

## Question 23

Create necessary table and enter the following details through Data Entry Form.

| QUARTER | SALES | COST | SELLING_EXP | TOTAL_COST | PROFIT_LOSS |
|---------|-------|------|-------------|------------|-------------|
| Q1 | 80000 | 45000 | 2000 | | |
| Q2 | 60000 | 35000 | 3000 | | |
| Q3 | 50000 | 30000 | 4000 | | |
| Q4 | 40000 | 30000 | 5000 | | |

a) Calculate Total cost and profit/loss of each quarter for the year 2016 - 2017 by using appropriate query.

## Question 24.

Create database tables named EMPLOYEE and PAYDETAILS with the following field names.

| Table name | Fields |
|------------|--------|
| EMPLOYEE | EMPID, EMPNAME, EMPSEX |
| PAYDETAILS | EMPNO, EMPBP, EMPDA, EMPHRA |

Create relationship between these two tables.