# HIGHER SECONDARY PRACTICAL EXAMINATION    FEB - 2020
## 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 questions

2. External examiner should use 'tick mark' in the respective sections of question paper

3. Questions should be circled or tick marked in each section

4. The mark division consists of

| | | |
|---|---|---|
| Part A | (2X6) | 12 Score |
| Part B | (2X4) | 8 Score |
| Part C | (1X6) | 6 Score |
| Part D | (1X6) | 6 Score |
| Viva Voce | | 4 Score |
| Practical log book | | 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 of AFIFA Traders for March 2017

| Employee Name | Designation | Monthly Salary ₹ |
|---|---|---|
| Rajan | HRM | 85500 |
| Sajan | AO | 55000 |
| Jyothi | FM | 45000 |
| Anees | MM | 29000 · |
| Vinod | MM | 35000 |
| Arathy | FM | 34000 |

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 Marketing Manager (MM) in the firm.

## QUESTION NO - 2

Thejus obtained the following scores out of 100 in her Higher Secondary Examination, March 2017.

| Subjects | Scores |
|---|---|
| ENGLISH | 85 |
| MALAYALAM | 96 |
| HISTROY | 67 |
| SOCIOLOGY | 45 |
| POLITICAL SCIENCE | 76 |
| ECONOMICS | 87 |

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 - ⁻9 | B+ |
| 60 - 69 | B |
| 50 - 59 | C+ |
| 40 - 49 | C |
| 30 - 39 | D+ |
| Below 30 | D |

## 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 650

## QUESTION NO.4

From the following information create a Pivot Table to get District wise sales of the products

| SI No | Products | Sales (₹) | District |
|---|---|---|---|
| 1 | PARKER | 25000 | CALICUT |
| 2 | SHEAFFER | 20000 | ERNAKULAM |
| 3 | CELLO | 30000 | MALAPPURAM |
| 4 | REYNOLDS | 50000 | KOLLAM |
| 5 | CAMLIN. | 40000 | WAYANAD |

## QUESTION NO.5

Mr. Sumesh intends to apply for Kerala Public Service Examination this year. But the upper age limit is 40 as on 01/08/2019. Determine whether he is eligible to apply or not, based on the cut off age, if his date of birth is 21/12/1992. 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 | MINHA | MANJU | MAYA | MINI | MEGHA | MALLU | MINNU |
| 2 | Scores | 321 | 375 | 499 | 342 | 402 | 517 | 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 | GOPAN | SPARROW | LAKSHMI NADA | KOLLAM | 691004 |

## QUESTION NO.7

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

| EMPCODE | NAME | BASIC PAY |
|---------|------|-----------|
| 1512 | KIRAN | 17000 |
| 3475 | ARUN | 18500 |
| 1846 | HEERA | 32500 |
| 5432 | SONA | 60000 |

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 | 60000 | 75000 | 63000 | 75000 |
| TOTAL COST | 25000 | 35000 | 43000 | 50000 |
| PROFIT | 35000 | 40000 | 20000 | 25000 |

## QUESTION NO.8

List of Debtors and the amount due from them are given below. Apply Conditional formatting to high light receivables with date that are expired on 31/01/2019. Also highlight the receivables more than ₹ **55000** with red colour.

| Sl No | Name | Amount receivables | 31/01/2019 |
|---|---|---|---|
| 1 | DEEPA | 56000 | 28/01/2019 |
| 2 | DIVYA | 40000 | 15/01/2019 |
| 3 | DIYA | 65000 | 15/01/2019 |
| 4 | DEEPTHI | 45000 | 31/03/2019 |
| 5 | DANISHA | 32000 | 18/01/2019 |

## QUESTION NO.9

Consider the following information
- Loan amount – ₹300,000
- No. of Payments – 36 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 and 60 months. Use PMT Function.

# Part B

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

### Question 10

The total commission earned by Mr.Sachin and Mr.Sooraj for the year 2015 – 2019 are given below:

| Year | Mr.Sachin | Mr.Sooraj |
|------|-----------|-----------|
| 2015 | 9000 | 6000 |
| 2016 | 14000 | 9000 |
| 2017 | 12000 | 14000 |
| 2018 | 15000 | 12000 |
| 2019 | 17000 | 16000 |

a) Present the data in a Bar chart

b) Change the chart type to Line chart

### Question 11

Draw a Pie chart for the following data for Two wheeler registered in the Motor vehicle department during 2018 – 2019 in a city.

| Vehicle Type | Yamaha | Enfield | Java | Honda | HERO | Bajaj |
|--------------|--------|---------|------|-------|------|-------|
| Number of Vehicles | 575 | 6000 | 12345 | 9765 | 23456 | 650 |

### 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

Milan Ltd. purchased a machine on 01 - 01 - 2016 for Rs. 300000 and spent 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 2015 for Rs. 800000. Its estimated life is 10 years with salvage value of Rs. 50000. 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. Calculate depreciation 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 | 64000 | 2000 |
| Santhosh | 41500 | 5200 |
| Sanesh | 54000 | 0 |
| Sajeev | 48000 | 4000 |
| Shafeek | 54000 | 0 |
| Sameer | 60000 | 0 |
| Sadik | 38000 | 5500 |

Additional Information

1. DA – 12% of Basic Pay
2. HRA – Rs.2000 for employees Basic Pay greater than Rs. 55000, for others Rs.1500.
3. TA – 1000 per Employee
4. PF subscription – 10% of Gross Pay.
5. TDS – 15% of Gross pay.

## Question 18

Mrs. Sini has taken a loan of Rs. 750000 from a bank, interest @ 12% per annum. The loan is repayable over a period of 5 years in monthly installments. 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 Sugeeth for the month of January 2017 is given below. Ascertain cash balance for the month using 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 Sathyan Rs 49000

Jan 2 : Salary to staff Rs. 15000

Jan 2 : Cash received from Sathyan Rs 40000

### Question 20

Enter the following transactions by using suitable accounting vouchers.

01/06/2019    Commenced business with cash Rs.1,70,000

01/06/2019    Purchased machinery Rs. 10000

01/06/2019    Paid rent Rs. 7500

01/06/2019    Cash deposited with Canara Bank Rs. 20000

01/06/2019    Purchased goods for cash Rs. 8400

02/06/2019    Sold goods for cash Rs. 3260

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

### Question 21

Create the following ledgers in accounting software and display the Balance Sheet as on 01/01/2018

| Items | Amount |
|---|---|
| Capital | 600000 |
| Furniture | 150000 |
| Creditors | 50000 |
| Bills payable | 75000 |
| Land and Buildings | 200000 |
| Plant and Machinery | 300000 |
| Motor Car | 60000 |
| Debtors | 50000 |
| Bank Loan | 55000 |
| Cash in hand | 20000 |

# Part D

## (Attempt any ONE question, 1x6=6)

**Question 22**

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.

**Question 23**

Create an Employee table with the following

| EMP_ID | EMP_NAME | EMP_BASICPAY | DA | HRA |
|---|---|---|---|---|
| 201 | SUVITHA | 40000 | | 2500 |
| 202 | GEETHA | 41500 | | 2500 |
| 203 | SAVITHRI | 48000 | | 2500 |
| 204 | ANILA | 54000 | | 2500 |

DA is to be calculated @ 12% of Basic Pay.

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

**Question 24**

Enter the following in a database table with the file name Emp_details.

| 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 Rs.60000.
b) Display the name of employees ending with 'A'.

**X.............................X**