

## ACCOUNTANCY WITH COMPUTERISED ACCOUNTING

### PRACTICAL RECORD WORK 2021

SI NO	NAME OF EXPERIMENT	DATE
	<b>PART I – LibreOffice Calc</b>	
1	Statistical Functions	
2	Mathematical Functions I- SUM,SUMIF	
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# LIBRE OFFICE CALC

## EXPERIMENT 1: STATISTICAL FUNCTIONS

### TITLE : COUNT, COUNTA, COUNTBLANK and COUNTIF

#### **QUESTION:**

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

SOAP		5500	
	510		DISTANCE
MASK	SOAP	150	
4000	800		
		DISTANCE	3350

- No. of cells which are not empty
- No. of empty cells in the range
- No. of cells that have only numbers
- No. of cells that have the value 'SOAP'
- No. of cells that have value greater than 3000
- No. of cells that have value less than 1000

#### **PROCEDURE**

Step 1 : Open LibreOffice Calc spreadsheet

Applications → Office → LibreOffice Calc

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

	A	B	C	D
1	SOAP		5500	
2		510		DISTANCE
3	MASK	SOAP	150	
4	4000	800		
5			DISTANCE	3350

Step 3 : Enter the following Text in the cells as in the below table

<b>CELL</b>	<b>TEXT TO BE ENTERED</b>
E1	No. of cells that is not empty
E2	No. of empty Cells
E3	No. of cells that contains numbers
E4	No. of cells that contains 'SOAP'
E5	No. of cells that have values greater than 3000
E6	No. of cells that have values less than 1000

Step 4 : Enter the following Formulas in the cells as in the below table

<b>CELL</b>	<b>FORMULA TO BE ENTERED</b>
F1	=COUNTA(A1:D5)
F2	=COUNTBLANK(A1:D5)
F3	=COUNT(A1:D5)
F4	=COUNTIF(A1:D5,"SOAP")
F5	=COUNTIF(A1:D5,">3000")
F6	=COUNTIF(A1:D5,"<1000")

### **OUTPUT:**

No. of cells that is not empty	<b>11</b>
No. of empty cells	<b>9</b>
No. of cells that contain numbers	<b>6</b>
No. of cells that contain 'SOAP'	<b>2</b>
No. of cells that have values greater than 3000	<b>3</b>
No. of cells that have values less that 1000	<b>3</b>

## EXPERIMENT 2: MATHEMATICAL FUNCTIONS I

**TITLE : SUM, SUMIF, ROUND, ROUNDUP**

### **QUESTION**

Given below is a table showing the Name, Designation and Monthly Salary paid for different employees in Kasaragod traders for March 2021

EMPLOYEE NAME	DESIGNATION	MONTHLY SALARY
AMANRAJ	CLERK	25000
ASHWIN	ACCOUNTANT	40000
NANDAKISHOR	SALESMAN	32000
DIVIN BOBY	SALESMAN	33000
SUHAIL	CLERK	25000
VANDITHA	MANAGER	50000

Find out the following:

- The total monthly salary paid in March 2021
- The total monthly

### **PROCEDURE**

Step 1: Open LibreOffice Calc

Applications → Office → LibreOffice Calc

Step 2: Enter the details as follows

	A	B	C
1	<b>EMPLOYEE NAME</b>	<b>DESIGNATION</b>	<b>MONTHLY SALARY</b>
2	AMANRAJ	CLERK	25000
3	ASHWIN	ACCOUNTANT	40000
4	NANDAKISHOR	SALESMAN	32000
5	DIVIN BOBY	SALESMAN	33000
6	SUHAIL	CLERK	25000
7	VANDITHA	MANAGER	50000

Step 3 : To get the total salary paid in March 2021 type the formula in C8 =SUM(C2:C7) and press Enter key.

Step 4: To get total monthly salary paid to the SALESMAN type the formula in

C9 =SUMIF(B2:B7,"SALESMAN",C2:C7) and press Enter key

## **OUTPUT**

	A	B	C
1	<b>EMPLOYEE NAME</b>	<b>DESIGNATION</b>	<b>MONTHLY SALARY</b>
2	AMANRAJ	CLERK	25000
3	ASHWIN	ACCOUNTANT	40000
4	NANDAKISHOR	SALESMAN	32000
5	DIVIN BOBY	SALESMAN	33000
6	SUHAIL	CLERK	25000
7	VANDITHA	MANAGER	50000
8	<b>TOTAL SALARY</b>		<b>205000</b>
9	<b>Salary paid to the SALESMAN in the firm</b>		<b>65000</b>

## EXPERIMENT 3: MATHEMATICAL FUNCTIONS II

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### **TITLE : ROUND, ROUNDUP**

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#### **QUESTION**

You are given the value 12364.68244 as the basic value. You are required to round this number as given below using various round functions.

- a) Round to nearest integer
- b) Round to 2 decimal places
- c) Round to nearest 10
- d) Round to nearest 1000
- e) Roundup to next 10
- f) Roundup to next 3 decimals

#### **PROCEDURE**

Step 1 : Open LibreOffice Calc

Applications → Office → LibreOffice Calc

Step-2 : Enter the Basic Value given in the question and various criteria as given below and also enter the following formula

<b>BASIC VALUE</b>	<b>FORMULA</b>
Round to nearest integer	=ROUND(B1,0)
Round to 2 decimal places	=ROUND(B1,2)
Round to nearest 10	=ROUND(B1,-1)
Round to nearest 1000	=ROUND(B1,-3)
Roundup to next 10	=ROUNDUP(B1,-1)
Roundup to next 3 decimals	=ROUNDUP(B1,3)

## **OUTPUT**

	A	B
1	<b>BASIC VALUE</b>	<b>12364.68244</b>
2	Round to nearest integer	12365
3	Round to 2 decimal places	12364.68
4	Round to nearest 10	12360
5	Round to nearest 1000	12000
6	Roundup to next 10	12370
7	Roundup to next 3 decimals	12364.683



## EXPERIMENT 4: Payroll

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**TITLE : Payroll Preparation**

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### **QUESTION**

Prepare Payroll of the following employees

<b>Name</b>	<b>Basic Pay</b>	<b>PF Loan</b>
Sindhu	39500	11100
Ashly	41500	11800
Unni	41500	11800
Ranjith	54000	0
Bindu	48000	11700
Ambily	48000	11850
James	41500	12000
Thara	62000	0
Arun	33500	12000
Rahim	38000	5500

Additional information

1. DA 36% of Basic Pay
2. HRA Rs.1750 for employees basic pay greater than Rs.52000, for others Rs.1500
- 3 TA Rs.400 per employees
4. PF subscription 10% of gross pay
5. TDS 20% for Gross pay greater than Rs.60000, otherwise 10%

## PROCEDURE

Step 1 : Open LibreOffice Calc

Applications → Office → LibreOffice Calc

Step 2: Enter the details as follows

	A	B	C	D	E	F	G	H	I	J	K
1	Name	Basic Pay	DA	HRA	TA	Gross Pay	PF	PF LOAN	TDS	Total Deduction	Net Pay
2	Sindhu	39500	14220	1500	400	55620	5562	11100	5562	22224	33396
3	Ashly	41500			400			11800			
4	Unni	41500			400			11800			
5	Ranjith	54000			400			0			
6	Bindu	48000			400			11700			
7	Ambily	48000			400			11850			
8	James	41500			400			12000			
9	Thara	62000			400			0			
10	Arun	33500			400			12000			
11	Rahim	38000			400			5500			

Step 3: Enter formula

In C2 =B2\*36%

In D2 =IF(B2>52000,1750,1500)

In F2 =B2+C2+D2+E2

In G2 =F2\*10%

In I2 =IF(F2>60000,f2\*20%,F2\*10%)

In J2 =j2+H2+I2

In K2 =F2-J2

Step 3: Drag each formula down to get remaining columns filled.

## OUTPUT

	A	B	C	D	E	F	G	H	I	J	K
1	Name	Basic Pay	DA	HRA	TA	Gross Pay	PF	PF LOAN	TDS	Total Deduction	Net Pay
2	Sindhu	39500	14220	1500	400	55620	5562	11100	5562	22224	33396
3	Ashly	41500	14940	1500	400	58340	5834	11800	5834	23468	34872
4	Unni	41500	14940	1500	400	58340	5834	11800	5834	23468	34872
5	Raniith	54000	19440	1750	400	75590	7559	0	15118	22677	52913
6	Bindu	48000	17280	1500	400	67180	6718	11700	13436	31854	35326
7	Ambily	48000	17280	1500	400	67180	6718	11850	13436	32004	35176
8	James	41500	14940	1500	400	58340	5834	12000	5834	23668	34672
9	Thara	62000	22320	1750	400	86470	8647	0	17294	25941	60529
10	Arun	33500	12060	1500	400	47460	4746	12000	4746	21492	25968
11	Rahim	38000	13680	1500	400	53580	5358	5500	5358	16216	37364

## EXPERIMENT 5: Barchart

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### **TITLE : Barchart Preparation**

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#### **QUESTION**

The Total Commission earned by Mr.Abhinandan and Mr.Mithunraj for the year 2017 to 2020 are given below. Present the data in a column chart

YEAR	Abhinandan	Mithunraj
2017	12000	13000
2018	13200	16500
2019	18000	14650
2020	18350	16590

#### **PROCEDURE**

Step 1 : Open LibreOffice Calc

Applications → Office → LibreOffice Calc

Step 2: Enter the details as follows

	A	B	C
1	<b>YEAR</b>	<b>Abhinandan</b>	<b>Mithunraj</b>
2	2017	12000	13000
3	2018	13200	16500
4	2019	18000	14650
5	2020	18350	16590

Step 3 : Create Chart

To create chart, select the range in which data entered  
(here it is A1:C5)

Step 4 : Insert → Chart → Chart type → Select Bar → Press Next

Step 5 : Data Range Management:

Tick first Row as Label, Tick First Column as Label Click Next

Step 6 : Data series management

We can remove unwanted Data series here If necessary

Step 7 : Chart Element Management: Enter as follows.

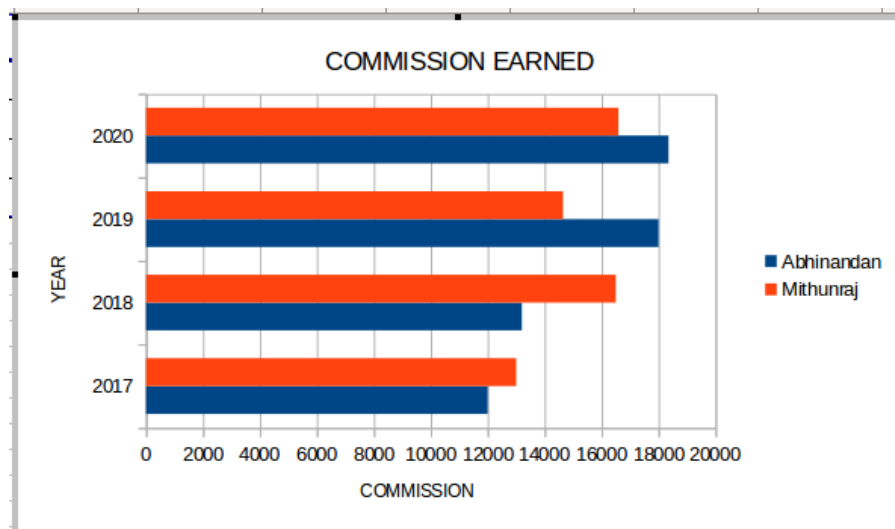
Title : COMMISSION EARNED

X Axis : YEAR

Y AXIS : COMMISSION

Then Press Finish button

## OUTPUT



# GNU Khata

## **EXPERIMENT 6: Preparation of Profit and Loss Account**

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### **TITLE : Profit and Loss Account Preparation**

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#### **QUESTION**

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

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.2,800

#### **PROCEDURE**

Step 1: Open GnuKhata

Application → Office → GNUKhata

Step 2: **Create Organisation**

Select Create organization from the Menu

Enter Organisation name → HSSTIMES Ltd → Case As-is

→ Organisation → Profit making

Financial year 01/01/2016 to 31/12/2016 → Select Accounts Only →

Proceed

Step 3: **Create Admin**

Enter User name, Password, Confirm password, Enter security question, answer security question, Create and login.

Step 4: **Create Ledger Accounts**

Master → Create Account → Select Group → Select Sub Group →

Enter Account Name → Save as follows

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: Voucher Entry

Voucher → Select appropriate Voucher type → Enter details

Date	Dr/Cr	Account Name	Amount	Voucher Type	Function Key
01-06-16	Dr	Cash	17,000	Receipt	F4
	Cr	Capital	17,000		
01-06-16	Dr	Machinery	10,000	Payment	F5
	Cr	Cash	10,000		
01-06-16	Dr	Rent	7,500	Payment	F5
	Cr	Cash	7,500		
01-06-16	Dr	Canara Bank	20,000	Contra	F8
	Cr	Cash	20,000		
02-06-16	Dr	Purchase	8,400	Purchase	F7
	Cr	Cash	8,400		
02-06-16	Dr	Cash	3,260	Sales	F6
	Cr	Sales	3,260		
02-06-16	Dr	Rajesh	2,800	Sales	F6
	Cr	Sales	2,800		

## Step 6: Display Profit and Loss Account

Report → Profit and Loss Account → Set the period → Click on 'View'

### PROCEDURE

Profit & Loss Account for the period 01-01-2016 to 31-12-2016					
Particulars		Amount	Particulars		Amount
<b>DIRECT EXPENSE</b>			<b>DIRECT INCOME</b>		
To,	Purchase	8400.00	By,	Sales	6060.00
			By,	Gross Loss C/F	2340.00
	<b>TOTAL</b>	<b>8400.00</b>		<b>TOTAL</b>	<b>8400.00</b>
<b>INDIRECT EXPENSE</b>			<b>INDIRECT INCOME</b>		
To,	Gross Loss B/F	2340.00	By,	Net Loss Carried to B/S	9840.00
To,	Rent	7500.00			
	<b>TOTAL</b>	<b>9840.00</b>		<b>TOTAL</b>	<b>9840.00</b>

[Net Loss: Rs.9,840]



# LibreOffice Base

## EXPERIMENT 7: Creation of Table in Design View

**TITLE : Database Management System**

### **QUESTION**

Enter the following in a Database Table with the file name Employee

<b>EMP_ID</b>	<b>EMP_NAME</b>	<b>EMP_SEX</b>	<b>EMP_BASICPAY</b>
500	NAVYASHREE	F	30000
501	SHIFALI	F	32000
502	NEHA	F	35000
502	DHANUSH	M	28000
503	NITHYANANTHA	M	39000

### **PROCEDURE**

#### **Step 1: Create, Name and Save the database**

Application → Office → LibreOffice Base → Create a new Database  
→ Next → Finish → Save the Database with a suitable name

#### **Step 2 : Create Table**

Select the option 'Create table in design view' → Enter the Field name under appropriate Field Type.

<b>Field Name</b>	<b>Field Type</b>
EMP ID	Text [VARCHAR]
EMP NAME	Text [VARCHAR]
EMP SEX	Text [VARCHAR]
EMP BASIC PAY	Number [NUMERIC]

#### **Step 3: Set Primary Key**

Set the field 'EMP ID' as Primary Key. To set the Primary Key, right click on the row sector of the 'EMP ID' and select the 'Primary Key' from the list.

**Step 4 : Save the table by giving suitable name**

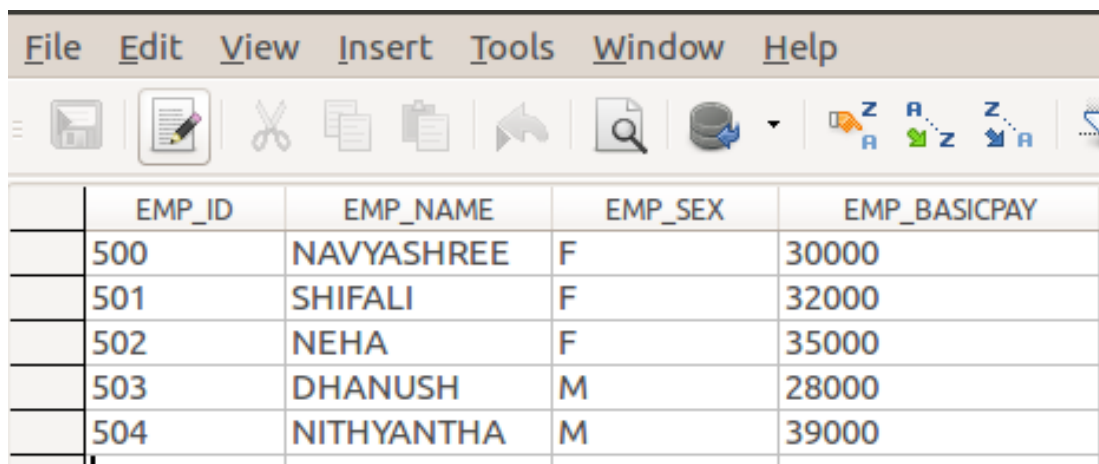
Click on the save Button to save the Table. Enter 'table employee' as Table name and click OK button.

**Step 5 : Enter data in the newly created Table**

Double click on the newly created table "table employee "to open and enter data and save.

**Step 6 : Display the already created table**

**OUTPUT**



EMP_ID	EMP_NAME	EMP_SEX	EMP_BASICPAY
500	NAVYASHREE	F	30000
501	SHIFALI	F	32000
502	NEHA	F	35000
503	DHANUSH	M	28000
504	NITHYANTHA	M	39000