

# COMPUTERISED ACCOUNTING

## MODEL PRACTICALS

(Based on Focus Area suggested by SCERT Kerala)  
**2020-2021**



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ജീവന്റെ വിലയുള്ള  
ജാഗ്രത

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## PRACTICAL – 1

### SPREADSHEET – STATISTICAL FUNCTIONS

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:

1. How many cells contain Numbers only.
2. Count the Number of cells contain any value.
3. Count the Number of cells containing the value exceeding 1000.
4. Count the empty cells in the table

#### AIM

To find solutions to above questions by using Statistical functions

#### PROCEDURE

**Step 1** : Open LibreOffice Calc spreadsheet

Applications → Office → LibreOffice Calc

**Step 2** : Enter the given details in the spreadsheet as shown below:

	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	<u>DRS</u>	<u>CRS</u>	INVESTMENT



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

Cell Name	Text / Formula to be entered
<b>B7</b>	No. of cells containing numbers only
<b>F7</b>	<b>=COUNT(A1:J2)</b>
<b>B8</b>	No. of cells containing any data
<b>F8</b>	<b>=COUNTA(A1:J2)</b>
<b>B9</b>	No. of cells containing the value exceeding 1000
<b>F9</b>	<b>=COUNTIF(A1:J2,"&gt;1000")</b>
<b>B10</b>	No. of cells which are empty
<b>F10</b>	<b>=COUNTBLANK(A1:J2)</b>

## OUTPUT

B	C	D	E	F
No. of cells containing numbers only				12
No. of cells containing any data				18
No. of cells containing the value exceeding 1000				2
No. of cells which are empty				2

**PRACTICAL – 2****SPREADSHEET – MATHEMATICAL FUNCTIONS**

**A.** The below table shows Name, Designation and Monthly Salary of employees in Eastern Agencies for the month of December 2020.

Name of Employee	Designation	Monthly Salary (₹)
ANAND	CEO	150000
BALU	AO	100000
CIJOY	FM	50000
DHANESH	MM	40000
EMMANUEL	FM	45000
FATHIMA	FM	40000

Based on the above details, find solutions to the following by using LibreOffice Calc .

- (i) The total monthly salary paid during December 2020
- (ii) The total monthly salary paid to the FM (Finance Manager) in the firm.

**B.** Round the following figures using appropriate Round function

- (i) Round the amount 25431.2572 to nearest integer
- (ii) Round the amount 25431.2572 to 1 decimal place
- (iii) Round the amount 25431.2572 to nearest 10
- (iv) Round the amount 25431.2572 to nearest 100
- (v) Round up the amount 25431.2572 to next 10
- (vi) Round up the amount 25431.2572 to next 100

**AIM**

To prepare solutions to the given question by using LibreOffice Calc spreadsheet.

**PROCEDURE (Part A)**

**Step 1** : Open LibreOffice Calc spreadsheet

Applications → Office → LibreOffice Calc

**Step 2** : Enter table headings – **Employee Name** in cell A1, **Designation** in cell B1 and **Monthly Salary** in cell C1.

	A	B	C
1	Employee Name	Designation	Monthly Salary
2			

**Step 3** : Enter employee name in the range A2:A7 , Department name in the range B2:B7 and Salary amount in the range C2:C7.

	A	B	C
1	<b>Employee Name</b>	<b>Designation</b>	<b>Monthly Salary</b>
2	ANAND	CEO	150000
3	BALU	AO	100000
4	CIJOY	FM	50000
5	DHANESH	MM	40000
6	EMMANUEL	FM	45000
7	FATHIMA	FM	40000

**Step 4** : Enter the following Text in respective cells as shown below:

Cell Name	Description to be entered
A10	Total Monthly Salary
A11	Total Monthly Salary paid to the Finance Manager (FM) in the firm

**Step 5** : Calculate total monthly salary in cell B10 by using the formula

**=SUM(C2:C7)**



**Step 6** : Calculate the monthly salary paid to **FM** in the cell B11 by the formula

**=SUMIF(B2:B7,"FM",C2:C7)**

## OUTPUT

	A	B
10	Total monthly salary	425000
11	Total monthly salary paid to FM	135000

### PROCEDURE (Part B)

**Step 1** : Enter the following Text in respective cells as shown below:

Cell Name	Description to be entered in the cell
A15	Amount rounded to nearest integer
A16	Amount rounded to 1 decimal place
A17	Amount rounded to nearest 10
A18	Amount rounded to nearest 100
A19	Amount rounded to next 10
A20	Amount rounded to next 100

**Step 2** : Enter the following Formula in respective cells as shown below:

Cell Name	Formula to be entered in the cell
B15	<b>=ROUND(25431.2572,0)</b>
B16	<b>=ROUND(25431.2572,1)</b>
B17	<b>=ROUND(25431.2572,-1)</b>
B18	<b>=ROUND(25431.2572,-2)</b>
B19	<b>=ROUNDUP(25431.2572,-1)</b>
B20	<b>=ROUNDUP(25431.2572,-2)</b>

**OUTPUT**

	A	B
14		
15	Amount rounded to nearest integer	<b>25431</b>
16	Amount rounded to 1 decimal place	<b>25431.3</b>
17	Amount rounded to nearest 10	<b>25430</b>
18	Amount rounded to nearest 100	<b>25400</b>
19	Amount rounded to next 10	<b>25440</b>
20	Amount rounded to next 100	<b>25500</b>



## PRACTICAL – 3

### Preparation of Payroll

Prepare Payroll of the following employees

Name	Basic Pay	PF Loan
Satheesh	39500	11100
Mathew Daniel	41500	11800
Deepika	41500	11300
Fahad	54000	0
Vineeth	48000	11700
Sanjay	48000	11850
Aleena	41500	12000
Ameen	62000	0
Sandra	33500	12000
Rajeev Kumar	38000	5500

#### Additional Information

1. DA – 30% of Basic pay
2. HRA – Rs.1500 for employees Basic pay greater than Rs.52000, for others Rs.1300.
3. TA – Rs.500 per employees
4. PF Subscription – 6% of Gross pay
5. TDS – 20% of Gross pay greater than Rs.60000, otherwise 10%





## AIM

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To prepare payroll of employees with given details by using LibreOffice Calc spreadsheet

## PROCEDURE

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**Step 1** : Open LibreOffice Calc spreadsheet

Applications → Office → LibreOffice Calc

**Step 2** : Enter the Title “Payroll of Employees” in the cell A1

**Step 3** : Enter the following Labels in respective cells

A2-NAME, B2-BASIC PAY, C2-DA, D2-HRA, E2-TA, F2-GROSS SALARY,  
G2-PF SUBSCRIPTION, H2-PF LOAN, I2-TDS, J2-TOTAL DEDUCTIONS,  
K2-NET SALARY

**Step 4**: Enter the Name of Employees from cells A3 to A12

**Step 5**: Enter Basic pay of each employee from cells B3 to B12

**Step 6** : In the cell C3, enter the formula,  $=B3*30\%$  and press ENTER key. Drag the formula down up to C12 cell to find the DA amount of remaining employees.

**Step 7**: Enter In the cell D3, enter the formula,  $=IF(B3>52000,1500,1300)$  and press ENTER key. Drag the formula down up to D12 cell to find the HRA amount of remaining employees.

**Step 8**: Enter the TA value Rs.500 in respect of each employee from cell E3 to E12

**Step 9**: In the cell F3, enter the formula,  $=SUM(B3:E3)$  to calculate Gross Salary of the first employee and press ENTER key. Drag the formula down up to F12 cell to find the Gross Salary of remaining employees.

**Step 10**: In the cell G3, to find out PF Subscription, enter the formula,  $=F3*6\%$  and press ENTER key. Drag the formula down up to G12 cell to find the PF amount of remaining employees.



**Step 11:** Enter the PF Loan amount as given in question in respect of each employee from Cell H3 to H12.

**Step 12:** To calculate the value of TDS, in the cell I3, enter the formula, =IF(F3>60000,F3\*20%,F3\*10%) and press ENTER key. Drag the formula down up to I12 cell to find the TDS amount of remaining employees.

**Step 13:** To calculate the Total deductions, in the cell J3, enter the formula, =SUM(G3:I3) and press ENTER key. Drag the formula down up to J12 cell to find the Total deductions of remaining employees.

**Step 14:** Finally, to calculate the NET SALARY, in the cell K3, enter the formula, =F3-J3 and press ENTER key. Drag the formula down up to K12 cell to find the NET Salary of remaining employees.

## OUTPUT

	A	B	C	D	E	F	G	H	I	J	K
1	<b>PAYROLL OF EMPLOYEES</b>										
2	<b>NAME</b>	<b>BASIC PAY</b>	<b>DA</b>	<b>HRA</b>	<b>TA</b>	<b>GROSS SALARY</b>	<b>PF SUBSCRIPTION</b>	<b>PF LOAN</b>	<b>TDS</b>	<b>TOTAL DEDUCTIONS</b>	<b>NET SALARY</b>
3	Satheesh	39500	11850	1300	500	53150	3189	11100	5315	19604	33546
4	Mathew Daniel	41500	12450	1300	500	55750	3345	11800	5575	20720	35030
5	Deepika	41500	12450	1300	500	55750	3345	11300	5575	20220	35530
6	Fahad	54000	16200	1500	500	72200	4332	0	14440	18772	53428
7	Vineeth	48000	14400	1300	500	64200	3852	11700	12840	28392	35808
8	Sanjay	48000	14400	1300	500	64200	3852	11850	12840	28542	35658
9	Aleena	41500	12450	1300	500	55750	3345	12000	5575	20920	34830
10	Ameen	62000	18600	1500	500	82600	4956	0	16520	21476	61124
11	Sandra	33500	10050	1300	500	45350	2721	12000	4535	19256	26094
12	Rajeev Kumar	38000	11400	1300	500	51200	3072	5500	5120	13692	37508

## PRACTICAL – 4

# Preparation of Bar Chart

The total commission earned by Jack and Jill for the years 2016-2020 were given below:

YEAR	JACK	JILL
2016	8000	6000
2017	10000	8000
2018	15000	10000
2019	14000	14000
2020	17000	12000

Present the data in a Bar Chart

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### AIM

To prepare a Bar chart from the given details

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### PROCEDURE

**Step 1** : Open LibreOffice Calc spreadsheet

Applications → Office → LibreOffice Calc

**Step 2** : Enter the given details in respective cells as below:

	A	B	C
1	<b>YEAR</b>	<b>JACK</b>	<b>JILL</b>
2	<b>2016</b>	8000	6000
3	<b>2017</b>	10000	8000
4	<b>2018</b>	15000	10000
5	<b>2019</b>	14000	14000
6	<b>2020</b>	17000	12000



**Step 3** : Select the data range A1:C6 to prepare Bar chart.

Then Go to **INSERT Menu → CHART**

A Chart Wizard window appears.

- Chart Type: Here select the chart type as Bar Chart. Click Next button
- Data Range : (A1:C6 range already selected) Click Next button
- Data Series : (Here we can customise data ranges for individual data series) Click on Next button
- Chart Elements : Title, Legend and Grid Settings

Title : Commission Earned 2016-2020

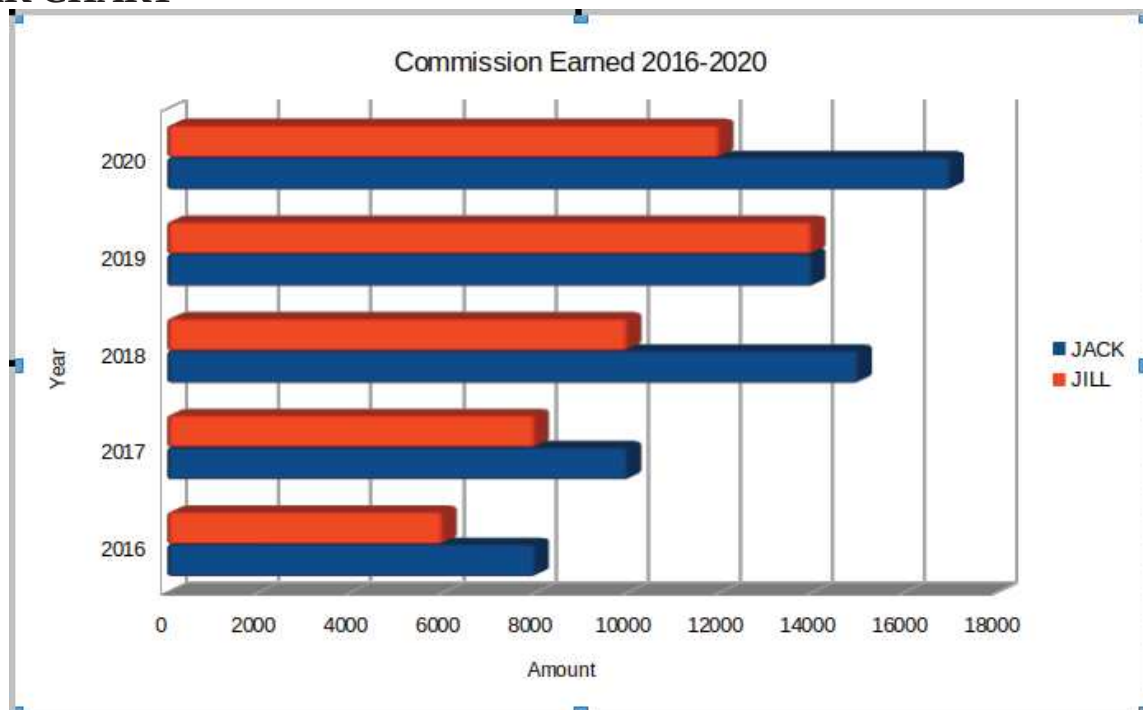
X-Axis : Year

Y-Axis: Amount

and click **FINISH** button to insert chart

## OUTPUT

### BAR CHART



**PRACTICAL – 5****PREPARATION OF FINAL ACCOUNTS**


Enter the following transactions of **GALAXY ENTERPRISES** and display Profit & Loss Account and Balance sheet.

01.09.2019	Commenced business with cash	Rs.70000
02.09.2019	Purchased Machinery	Rs.10000
10.09.2019	Paid Rent of Building	Rs.4400
12.09.2019	Cash deposited with Canara Bank	Rs.20000
15.09.2019	Purchased goods	Rs.8400
19.09.2019	Sold goods to Raju	Rs.5000
22.09.2019	Sold goods for cash	Rs.12500
25.09.2019	Goods returned by Raju	Rs.2700


**AIM**

To prepare Profit & Loss A/c and Balance sheet of Galaxy Enterprises from the given transactions.

**PROCEDURE**

 **Step 1** : Start GNUKhata Accounting package

Applications → Office → GNUKhata

 **Step 2** : Create Organisation

Click on Create Organisation Tab and enter details as given below :

Organisation Name : **GALAXY ENTERPRISES**

Case : **Upper Case**

Organisation Type : **Profit making**

Financial year : **01.04.2019 to 31.03.2020**

*Ensure that the radio button relating to **Accounting only** option is selected*

Then click on **Proceed** button

### **Step 3**: Create Admin

Create Admin user with the following details

Username : a

Password : a

Confirm Password : a

Security Question : a

Answer to Security Question : a

Click on **Create & Login**. Now the organisation is successfully created.

### **Step 4**: Ledger Creation

**Master → Create Account**

Create and Save the following Ledger accounts separately under appropriate Group

Sl. No.	Group	Sub Group	Account
1	Capital	None	Capital
2	Current Assets	Cash	Cash
3	Direct Expense	None	Purchases
4	Fixed Assets	Plant & Machinery	Machinery
5	Indirect Expense	None	Building Rent
6	Current Assets	Bank	Canara Bank
7	Current Assets	Sundry Debtors	Raju
8	Direct Income	None	Sales
9	Direct Expense	None	Sales Return

## **Step 5** : Voucher Entry

Voucher → Select appropriate voucher

- ★ Analyse each transaction and select appropriate voucher type for voucher entry.
- ★ Enter Voucher No., Voucher Date, Accounts to be debited and credited, Amount.
- ★ Save each voucher details separately.

Voucher Type	Function Key	Voucher Type No.	Voucher Date	Account Name	Dr / Cr	Amount
Receipt	F4	1	01.09.2019	Cash Capital	Dr Cr	70000 70000
Payment	F5	1	02.09.2019	Machinery Cash	Dr Cr	10000 10000
Payment	F5	2	10.09.2019	Building Rent Cash	Dr Cr	4400 4400
Contra	F8	1	12.09.2019	Canara Bank Cash	Dr Cr	20000 20000
Purchases	F5	1	15.09.2019	Purchases Cash	Dr Cr	8400 8400
Sales	F6	1	19.09.2019	Raju Sales	Dr Cr	5000 5000
Sales	F6	2	22.09.2019	Cash Sales	Dr Cr	12500 12500
Sales Return	Ctrl+1	1	25.09.2019	Sales Return Raju	Dr Cr	2700 2700

## **Step 6** : Display Profit and Loss A/c

Report → Profit & Loss

Set, **View Profit & Loss** for the period from 01.04.2019 to 31.03.2020 and Click on **View** button.

## **Step 7** : Display Balance Sheet

Report → Balance Sheet

Set, **View Balance Sheet** for the period from 01.04.2019 to 31.03.2020 and Balance Sheet Type as Conventional Balance Sheet. Then Click on **View** button.

## OUTPUT - 1

## PROFIT &amp; LOSS A/C

GALAXY ENTERPRISES (Profit Making) a (Admin)

Financial Year : 01-04-2019 to 31-03-2020

Profit &amp; Loss Account for the period 01-04-2019 to 31-03-2020

Quick Search

Quick Search

Particulars	Amount	Particulars	Amount
<b>DIRECT EXPENSE</b>		<b>DIRECT INCOME</b>	
To, PURCHASES	8400.00	By, SALES	17500.00
To, SALES RETURN	2700.00		
To, Gross Profit C/F	6400.00		
<b>TOTAL</b>	<b>17500.00</b>	<b>TOTAL</b>	<b>17500.00</b>
<b>INDIRECT EXPENSE</b>		<b>INDIRECT INCOME</b>	
To, BUILDING RENT	4400.00	By, Gross Profit B/F	6400.00
To, Net Profit Carried to B/S	2000.00		
<b>TOTAL</b>	<b>6400.00</b>	<b>TOTAL</b>	<b>6400.00</b>

Gross Profit : Rs.6400

Net Profit : Rs.2000

## OUTPUT - 2

## BALANCE SHEET

GALAXY ENTERPRISES (Profit Making) a (Admin)

Financial Year : 01-04-2019 to 31-03-2020

Conventional Balance Sheet as on 31-03-2020

Capital and Liabilities	Amount	Property and Assets	Amount
<b>CAPITAL</b>	<b>70000.00</b>	<b>FIXED ASSETS</b>	<b>10000.00</b>
LOANS(LIABILITY)	0.00	INVESTMENTS	0.00
CURRENT LIABILITIES	0.00	CURRENT ASSETS	62000.00
RESERVES	2000.00	LOANS(ASSET)	0.00
Profit for the Year:	2000.00	MISCELLANEOUS EXPENSES(ASSET)	0.00
<b>TOTAL</b>	<b>72000.00</b>	<b>TOTAL</b>	<b>72000.00</b>

Balance sheet total : Rs.72000





## PRACTICAL – 6

### Creation of Table in Design view

From the following details, prepare a table in design view by using LibreOffice Base

EMP ID	EMP NAME	EMP SEX	EMP BASICPAY
701	Akshara	F	45000
702	Babitha	F	30000
703	Anu	M	80000
704	Sibi	M	40000

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#### AIM

To prepare a table containing details of employees by using LibreOffice Base (in design view)

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#### PROCEDURE

##### Step 1 : Open LibreOffice Base

Applications → Office → LibreOffice Base

##### Step 2 : Create new Database

Database Wizard → Create a new database → Next → Finish

Save the new database with File name 'Emp details' and by selecting Desktop as location.

**Step 3 : Create Table**

From the Database panel, select the object Tables and from the Tasks window, select Create Table in Design view.

Create the following Field Name with appropriate Filed Type

	Field Name	Field Type
	EMP ID	Number [ NUMERIC ]
	EMP NAME	Text [ VARCHAR ]
	EMP SEX	Text [ VARCHAR ]
	EMP BASICPAY	Number [ NUMERIC ]

Select and set **EMP ID** filed as primary key

Save the Table design with a name “**Table Employee**”. Close the Table creation window.

**Step 4 : Open the Table for Data entry**

Double click to open the created table named “**Table Employee**” for data entry.

Enter the details of all employees in respective fields and close the window.

## OUTPUT

	EMP ID	EMP NAME	EMP SEX	EMP BASICPAY
	701	Akshara	F	45000
	702	Babitha	F	30000
	703	Anu	M	80000
	704	Sibi	M	40000