

## PRACTICAL LAB WORK - 2021

### COMPUTERISED ACCOUNTING

#### QUESTION 1

Consider the following Table

365	656			848	795	STOCK	345	CASH	2345
232	5674	230	896	568	721	143H	DRS	CRS	BANK

Answer the following questions using appropriate functions

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

#### Procedure

- Open Libre Office Calc.
- Enter the data in cells as follows

1	365	656			848	795	STOCK	345	CASH	2345
2	232	5674	230	896	568	721	143H	DRS	CRS	BANK

- To get the Number of cells contains Numbers only , Set the formula in B3 =COUNT(A1:J2) and press Enter key
- To get Number of cells that contains any value, Set the formula in B4 =COUNTA(A1:J2) and press Enter key
- To get the Number of cells which have values exceeding 1000, Set the formula in B5 =COUNTIF(A1:J2,">1000") and press Enter key
- To get the number of empty cells , set the formula in B6 =Countblank(A1:J2) and press Enter key

#### OUTPUT

1	365	656			848	795	STOCK	345	CASH	2345
2	232	5674	230	896	568	721	143H	DRS	CRS	BANK
3		12								
4		18								
5		2								
6		2								

#### QUESTION 2 (A)

Given below is a table showing the Name, Designation and Monthly Salary paid for different employees in Royal Traders for March 2019

Employee Name	Designation	Monthly Salary₹
RAJESH	MANAGER	80,000
VENU	ACCOUNTANT	55,000
JOSEPH	SALESMAN	40,000
SHIJO	SALESMAN	36,000
JAYESH	CLERK	25,000
MANU	PEON	14,000

Find out the following:

- The total monthly salary paid in March 2019
- The total monthly salary paid to the SALESMAN in the firm

#### Procedure

- 1) Open Libre Office Calc.
- 2) Enter the data in the spreadsheet as follows

Employee Name	Designation	Monthly Salary₹
RAJESH	MANAGER	80000
venu	ACCOUNTANT	55000
JOSEPH	SALESMAN	40000
SHIJO	SALESMAN	36000
JAYESH	CLERK	25000
MANU	PEON	14000

- 3) To get the total salary paid in March 2019 type the formula in C9= $\text{SUM}(C2:C7)$  and press Enter key
- 4) To get total monthly salary paid to the SALESMAN type the formula in C10 = $\text{SUMIF}(B2:B7, \text{"SALESMAN"}, C2:C7)$  and press Enter key

### OUTPUT

Employee Name	Designation	Monthly Salary₹
RAJESH	MANAGER	80000
venu	ACCOUNTANT	55000
JOSEPH	SALESMAN	40000
SHIJO	SALESMAN	36000
JAYESH	CLERK	25000
MANU	PEON	14000
		250000
		76000

### QUESTION 2 (B)

You are given the number 45431.725. Using the Round functions in Calc, calculate the following

- a) Round the number to nearest integer
- b) Round the number to nearest 10
- c) Round the number to 2 decimal place
- d) Roundsup the number to 1 decimal place
- e) Roundsup the number to nearest 100

### Procedure

- 1) Open Libre Office Calc.
- 2) Enter the data in cells as follows

1		45431.725
2	Round the number to nearest integer	
3	Round the number to nearest 10	
4	Round the number to 2 decimal place	
5	Rounds up the number to 1 decimal place	
6	Rounds up the number to the nearest 100	

- 3) In Cell B2 type the formula = Round(B1,0) and press Enter Key
- 4) In Cell B3 type the formula = Round(B1,-1) and press Enter Key
- 5) In Cell B4 type the formula = Round(B1,2) and press Enter Key
- 6) In Cell B5 type the formula = Roundup(B1,1) and press Enter Key
- 7) In Cell B6 type the formula = Roundup(B1,-2) and press Enter Key

1		45431.725
2	Round the number to nearest integer	45432
3	Round the number to nearest 10	45430
4	Round the number to 2 decimal place	45431.73
5	Rounds up the number to 1 decimal place	45431.8
6	Rounds up the number to the nearest 100	45500

### OUTPUT

### Question 3

Prepare payroll of the following employees

Name	Basic Pay	PF Loan
ARUN	35000	12000
THOMAS	45000	9000
UNNI	65000	15000
JAMES	70000	0
RAJESH	32000	8000
ARAVIND	40000	10000
JISMI	33000	11000
MAYA	56000	0
KRIPA	36000	13000
VANDANA	42000	17000

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 – 400 per Employee
4. PF subscription – 10% of Gross Pay.
5. TDS – 20% for Gross Pay greater than Rs. 60000, otherwise 10%

### Procedure

- 1).Open a spreadsheet in Libre Office Calc
- 2) Enter the details as follows

Name	Basic Pay	DA	HRA	TA	GROSS PAY	PF	PF LOAN	TDS	Total Deduction	Net Pay
ARUN	35000						12000			
THOMAS	45000						9000			
UNNI	65000						15000			
JAMES	70000						0			
RAJESH	32000						8000			
ARAVIND	40000						10000			
JISMI	33000						11000			
MAYA	56000						0			
KRIPA	36000						13000			
VANDANA	42000						17000			

- 3) In Cell C2 enter the formula = B2\*36%. Then select the Cell C2 and drag upto the Cell C11.
- 4) In Cell D2 enter the formula = If(B2>52000,1750,1500). Then select the Cell D2 and drag upto the Cell C11
- 5) In Cell E2 enter the amount 400. Then select the Cell E2 and drag upto the Cell C11
- 6) In Cell F2 enter the formula = Sum(B2:E2) and press Enter Key. Then select the Cell F2 and drag upto the Cell C11.
- 7) In Cell G2 enter the formula = F2\*10% and press Enter Key. Then select the Cell G2 and drag upto the Cell C11.
- 8) In cell I2 enter the formula = If(F2>60000,F2\*20%,F2\*10%) and press Enter Key.Then select the Cell I2 and drag upto the Cell C11.
- 9) In Cell J2 enter the formula = Sum(G2:I2) and press Enter Key.Then select the Cell J2 and drag upto the Cell C11.
- 10) In cell K2 enter the formula = F2- J2 and press Enter Key.Then select the Cell K2 and drag upto the Cell C11.

### OUTPUT

1	Name	Basic Pay	DA	HRA	TA	GROSS PAY	PF	PF LOAN	TDS	Total Deduction	Net Pay
2	ARUN	35000	12600	1500	400	49500	4950	12000	4950	21900	27600
3	THOMAS	45000	16200	1500	400	63100	6310	9000	12620	27930	35170
4	UNNI	65000	23400	1750	400	90550	9055	15000	18110	42165	48385
5	JAMES	70000	25200	1750	400	97350	9735	0	19470	29205	68145
6	RAJESH	32000	11520	1500	400	45420	4542	8000	4542	17084	28336
7	ARAVIND	40000	14400	1500	400	56300	5630	10000	5630	21260	35040
8	JISMI	33000	11880	1500	400	46780	4678	11000	4678	20356	26424
9	MAYA	56000	20160	1750	400	78310	7831	0	15662	23493	54817
10	KRIPA	36000	12960	1500	400	50860	5086	13000	5086	23172	27688
11	VANDANA	42000	15120	1500	400	59020	5902	17000	5902	28804	30216

#### Question 4

Draw a Bar Chart for the following data

Year	2014	2015	2016	2017	2018
Profit	100000	165000	210000	300000	380000

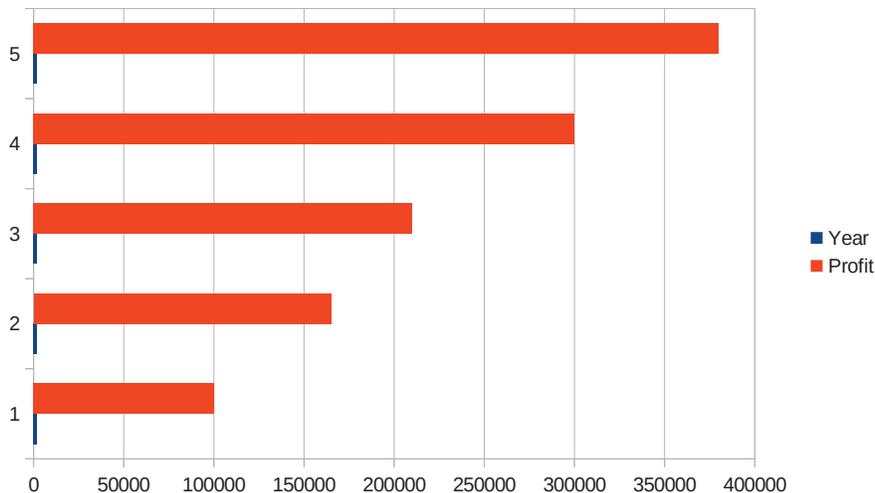
#### Procedure

- 1). Open a spreadsheet in Libre Office Calc
- 2) Enter the details as follows

Year	2014	2015	2016	2017	2018
Profit	100000	165000	210000	300000	380000

- 3) Select the range B1:F2, then click on Insert → Chart → Chart Type → Bar → Finish

#### OUTPUT



#### QUESTION 5

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

- 01/01/2019 Commenced business with cash Rs. 80,000
- 01/01/2019 Purchased Furniture Rs. 20,000
- 01/01/2019 Paid Rent Rs. 5,000
- 01/01/2019 Cash deposited with SBI Rs. 10,000

02/01/2019 Purchased goods for Rs. 10,000  
 02/01/2019 Sold goods for cash Rs. 18,000  
 02/01/2019 Sold goods on credit to Anand Rs. 4,000  
 02/01/2019 Paid wages Rs 2000

**Procedure**

- 1) Open GNU Khata  
 Application → office → GNU Khata
- 2) Create the organisation 'XYZ Ltd' with necessary details  
 Menu Bar->Create Organisation  
 Organisation Name – XYZ Ltd  
 Case- As-is  
 Organization Type-Profit Making  
 Financial Year-01-01-2019 To 31-12-2019  
 Accounts only → Proceed
- 3) Create Admin with necessary details such as user name, password etc → Click on Create and Login
- 4) Create Ledger Accounts  
 Master → Create account → Select Group → select Sub Group → Enter **Account Name** → **Save**

Name of Account	Group	Subgroup
Cash	Current assets	Cash in hand
Capital	Capital	None
Furniture	Fixed Assets	Furniture
Rent	Indirect Expenses	None
SBI	Current assets	Bank
Purchases	Direct expenses	None
Sales	Direct income	None
Anand	Current assets	Sundrv debtors
Wages	Direct expenses	None

**5) Enter the transactions through Voucher entry in the following way**

Date	Account	Dr/Cr	Amount	Voucher type	Function key
01/01/2019	Cash Capital	Dr Cr	80000	Receipt	F4
01/01/2019	Furniture Cash	Dr Cr	20000	Payment	F5
01/01/2019	Rent Cash	Dr Cr	5000	Payment	F5
01/01/2019	SBI Cash	Dr Cr	10000	Contra	F8
02/01/2019	Purchases Cash	Dr Cr	10000	Purchases	F7
02/01/2019	Cash Sales	Dr Cr	18000	Sales	F6
02/01/2019	Anand Sales	Dr Cr	4000	Sales	F6
02/01/2019	Wages Cash	Dr Cr	2000	Payment	F5

**6) To display Profit&Loss account : Reports → Profit&Loss account → Set time period from 01/01/2019 to 31/12/2019 → view OUTPUT**

Particulars		Amount	Particulars		Amount
<b>DIRECT EXPENSE</b>		<b>12000.00</b>	<b>DIRECT INCOME</b>		<b>22000.00</b>
PURCHASE	0.00	SALES			
Purchases	10000.00		2		
Wages	2000.00		2		
Gross profit C/F	10000.00		0		
<b>INDIRECT EXPENSE</b>	<b>5000.00</b>		0		
Rent	5000.00		0		
			.		
			0		
			0		
			Closing Stock	0.00	
			<b>INDIRECT INCOME</b>	<b>0.00</b>	
Net Profit	5000.00				
Total	22000.00	Total			22000.00

## Question 6

From the following data create a Database Table in Design View

EMP ID	EMP NAME	EMP SEX	EMP BASIC PAY
100	RAGHU	MALE	72000
101	JEEVAN	MALE	60000
102	MEERA	FEMALE	56000
103	ROHINI	FEMALE	52000

### Procedure

- 1) Create the database  
Application → Office → LibreOffice Base → Create a new Database → Next → Finish  
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 as follows

Field Name	Field Type	Description
EMP ID	Text [ VARCHAR ]	
EMP NAME	Text [ VARCHAR ]	
EMP SEX	Text [ VARCHAR ]	
EMP BASIC PAY	Number [ NUMERIC ]	

- 3) Set the Primary Key: Place the mouse just left to the field EMP ID and right click, then click on Primary Key and save the Table as Employee
- 4) Select the Table Employee and enter all the details

### OUTPUT

EMP ID	EMPNAME	EMP SEX	EMP BASIC PAY
100	RAGHU	MALE	72000
101	JEEVAN	MALE	60000
102	MEERA	FEMALE	56000
103	ROHINI	FEMALE	52000