

Computerised Accounting – Procedure – Model Practical 2023- Unofficial**Prepared by Ajith Kanthi Wayanad****PART A****1. a) To Calculate Total Monthly Salary**

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given details in a spreadsheet.
3. Cell C6 =SUM(C2:C5)

b) Total Salary paid to Accountants

4. Cell C7 =SUMIF(B2:B5,"Accountant",C2:C5)

c) Lookup function

5. Cell C8 =LOOKUP(75000,C2:C5,A2:A5)

Output: a) 235,000 b) 125000, c) Abisha**2. NESTED IF FUNCTION (Grade Calculation)**

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the column labels; Subjects, Scores and Grade in the columns A, B and C as given below:

	A	B	C
1	Subject	Score	Grade
2	English	90	
3	Malayalam	95	
4	Business Studies	70	
5	Accountancy	60	
6	Economics	45	
7	Computer Appln	34	

3. Enter the following formula in C2:
 =IF(B2>=90,"A+",IF(B2>=80,"A",IF(B2>=70,"B+",IF(B2>=60,"B",IF(B2>=50,"C+",IF(B2>=40,"C",IF(B2>=30,"D+",IF(B2>=20,"D"))))))))

4. Select the Cell C2 and drag the mouse using fill handle till C7.

Output: A+, A+, B+, B, C, D+**3. COUNT FUNCTION**

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data as follows:

	A	B	C	D
1		Nadusha		2000
2	600		Jagath	
3	Nidal	1100		Hanna

3. Enter the formulae:

- a) Cell A4: =COUNT(A1:D3)
- b) Cell A5: =COUNTA(A1:D3)
- c) Cell A6: =COUNTBLANK(A1:D3)
- d) Cell A7: =COUNTIF(A1:D3,">1000")

Output: a) 3 b) 7 c) 5, d) 2

4. Age Calculation:

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells.

	A	B	C	D	E
1	Name	Cut off Date	Date of Birth	Age	Eligibility
2	Shihana	01/01/2023	10/10/2000		

3. Enter the formulae as follows:

a) Cell D2: $=(B2-C2)/365.25$

(Change the cell format of D2 to “Number” if necessary)

b) Cell E2: $=IF(D2<=40,”ELIGIBLE”,”NOT ELIGIBLE”)$

Output - Age: 22.22 Eligibility: Eligible

5. A) Statistical Functions: MAX, MIN and AVERAGE (To find out Highest, Lowest and Average)

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells.

	A	B	C	D	E	F
1	Name	Siya	Amal	Anekha	Bhavna	Fidha
2	Score	80	90	75	40	35

3. Enter the Labels: **Highest, Lowest and Average** in A3, A4 and A5.

Enter the formulae as follows:

a) Cell B3: $=MAX(B2:F2)$

b) Cell B4: $=MIN(B2:F2)$

c) Cell B5: $=AVERAGE(B2:F2)$

Output: a) Highest: 90

b) Lowest: 35

c) Average: 64

5. B) CONCATENATE Function

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells.

	A	B	C	D	E	F
1	Name	House	Place	Post	PIN	
2	Niyatha	Anamika	Himana Nagar	Adithya Puram	673122	

3. Enter the formula in the cell F2: $=CONCATENATE(A2,””,B2,””,C2,””,D2,””,E2)$

Output: Niyatha Anamika Himana Nagar Adithya Puram 673122

6. PIVOT Table

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells.

SI No.	PRODUCTS	SALES (Rs.)	STATE
1	Laptop	50000	Kerala
2	Mobile Phone	45000	Tamil Nadu
3	Printer	26000	Karnataka
4	TV	33000	Andhra
5	Camera	86000	Telangana

3. Select the entire data.
4. Data – Pivot Table – Create
5. Click on Current Selection – OK
6. Drag and Drop **STATE** from Available Fields to Column Fields, **Products** to Row Fields and **Sales** to Data Fields – OK

Note: Here STATE will be displayed as Column Labels and Products as Row Labels

Output: Andhra: 33000, Karnataka: 26000, Kerala: 50000, Telangana: 86000, Tamil Nadu: 45000

7. A) VLOOKUP Function

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells.

	A	B	C
1	EMPCODE	NAME	BASIC PAY
2	3344	NIYA	55000
3	1122	SHANA	42000
4	2265	NAJAD	33000
5	3399	GAUTHAM	59000

3. Enter the formula in the Cell C6: =VLOOKUP(A3,A3:C5,3,0)

Output: 42000

7. B) HLOOKUP Function

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells.

	A	B	C	D
1		QUARTER 1	QUARTER 2	QUARTER 3
2	Sales	900000	125000	155000
3	Cost	65000	100000	125000
4	Profit	20000	30000	35000

3. Enter the formula in the Cell A5: =HLOOKUP(C1,A1:D4,4,0)

Output: 30000

8. DATA VALIDATION

1. LibreOffice Calc
2. Enter the details given in the question in respective cells as follows:

	A	B	C	D
1	Ad. No.	Name	Subject	Age
2	1851	Aman		
3	1852	Aswathi		
4	1853	Binson		
5	1854	Labeeb		
6	1855	Manu		
7	1856	Nandhu		
8	1857	Salahudheen		

3. Select the range C2: C8 – Data – Validity – Criteria – Allow - List (Select from the combo box) - Entries - Here type “Commerce” and “Science” - Ok.
4. Set the age between 15 and 20 in the range D2:D8
Select the range D2:D8 – Data – Validity –Criteria - Allow - Whole Numbers – Data - Valid Range - Minimum ‘15’ - Maximum ‘20’ - OK
6. Click the cell C2 and select the batch “Commerce” or “Science” from the dropdown list.
7. Enter the age of students in the range D2:D8

Output: Data validation restricts the entry of age between 15-20 & ‘Science’ and ‘Commerce’ only.

9. ONE VARIABLE DATA TABLE

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data as shown below:

	A	B
1	Rate	9%
2	Number of payments	48
3	Loan amount	600000
4	Type	0
5	Monthly Installment	
6	No. of Months	Monthly Installment
7	24	
8	36	
9	48	

3. Calculate the monthly instalment amount in the cell B5 using PMT function.
=PMT(B1/12,B2,B3,B4) It will give a result of Rs.-14931.02
4. Select the range A7 to B11 – Data – Multiple Operation – Formulas box – Click on B5 – Column input cell – Click on B2 (number of payments) – OK.

Output: --27410.84, -19079.83, -14931.02

PART B

10. COLUMN CHART

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells as follows:

Month	ANEESH LTD.	FASAL LTD.
January	160000	210000
February	190000	170000
March	130000	110000
April	140000	175000
May	100000	135000

3. Select the data – Insert – Chart – Chart Type: Column – Data Range – Check (Tick) First row as label and First column as label - **Chart Element** – Give the chart title as “SALES REPORT”– Finish.
4. To change the chart type: Double click on the Column Chart – Format – Line – Lines Only - OK

Output: A) Column Chart Displayed

Output: B) Line Chart Displayed

11. COLUMN CHART

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells as follows:

Marks	0-20	21-40	41-60	61-80	81-100	Tot
No. of students	60	200	210	275	155	900

3. Select the data – Insert – Chart – Chart Type: Column – Data Range – Check (Tick) First row as label and First column as label - Finish.

Output: Column Chart Displayed

12. PIE CHART

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells as follows:

Telephone	Lab	Library	Electricity	Repairs	Others
2000	3000	4000	5000	3500	1200

3. Select the data – Insert – Chart – Pie – Finish

Output: Pie Chart Displayed

13. DEPRECIATION UNDER STRAIGHT LINE METHOD

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells as follows:

	A	B	C	D	E	F	G	H
1	Asset	Cost	Transportation	Installation Charge	Total Cost	Scrap Value	Life of Asset	Depreciation
2	Machinery	100000	30000	25000		10000	10	
3	Furniture	55000	12000	10000		10000	8	

4. Calculate the Total Cost: Enter the formula in D2: =B2+C2+D2
4. To calculate depreciation: Enter the formula in H2: =SLN(E2,F2,G2)
5. Drag the Cell E2 to E3 and H2 to H3 to get the result for other asset.

Output: Depreciation: Machinery = 14500, Furniture = 8375

14. DEPRECIATION UNDER STRAIGHT LINE METHOD

Syntax = SLN (cost, salvage, life)

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells as follows:

	A	B	C	D	E	F
1	Purchase Price	Installation Expenses	Total Cost	Salvage Value	Estimated Life	Depreciation (SLN)
2	150000	20000		20000	12	
3						

3. Calculate the total cost in the cell C2: =A2+B2
 4. Calculate depreciation: Enter the formula in F2: =SLN(C2,D2,E2)
- Output: Depreciation under Straight Line Method is Rs. 12500

15. DEPRECIATION UNDER DIMINISHING BALANCE METHOD (DB)

Syntax=DB(cost,salvage,life,period,[month])

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data as follows:

	A	B
1	Cost	1500000
2	Salvage	200000
3	Life	10
4	Date of Purchase	01/04/2015
5	Months in First Year	12
6	Statement of Depreciation	
7	Period (Year)	Depreciation
8	1	
9	2	
10	3	
11	4	
12	5	

3. Enter the heading “Statement of Depreciation” in A6 and Merge the cells A6 & B6.
4. To calculate the depreciation under DB Method, enter the formula in B8:
=DB(1500000,200000,12,A8,12)
5. Drag the Cell B8 using fill handle upto B12.

Output: 273000.00, 223314.00, 182670.85, 149424.76, 122229.45

16. DEPRECIATION UNDER WRITTEN DOWN VALUE METHOD (DB)

Syntax=DB(cost,salvage,life,period,[month])

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data as follows:

	A	B
1	Asset	Machinery
2	Date of purchase	10/10/2021
3	Cost of Machinery	800,000
4	Installation Cost	120,000
5	Pre-operating cost	40,000
6	Salvage Value	20,000
7	Expected life	10 years
8	1 st year end date	31/03/2022
9	Period	1
10	Months in 1 st Year	6
11	Total Cost	
12	Depreciation	

3. Find out the Total Cost in B11: =B3+B4+B5
 4. Find the Depreciation under DB Method in B12: =DB(B11,B6,B7,B9,B10)
- Note: Months in first year is taken as 6 even if the asset was purchased on 10/10/2021*

Output: Rs. Depreciation under WDV = 123200.00

17. Payroll Statement

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data as follows:

	A	B	C	D	E	F	G	H	I	J
1	PAYROLL STATEMENT									
2	NAME	BASIC PAY	DA	HRA	GROSS PAY	PF LOAN	PF	TDS	TOTAL DEDUCTIONS	NET PAY
3	Surya	110000				25000				
4	Sujin	96500				26000				
5	Nihal	87000				0				
6	Rimshad	72000				12000				
7	Anagha	69000				0				

3. Calculate DA in the Cell C3: =B3*10%
4. Calculate HRA in the Cell D3: =IF(B3>85000,5000,4500)
- 5 Calculate Gross Pay in the Cell E3: =SUM(B3:D3)
6. Calculate the PF Subscription in the Cell G3: =E3*10%
7. Calculate TDS in the Cell H3: =E3*15%
8. Calculate Total Deductions in the Cell I3: =SUM(F3:H3)
9. Calculate Net Pay in the Cell J3: =E3-I3
10. Drag each and every column till the end of the data using Fill Handle.

Output: 69500, 57362.50, 75525, 50400, 59925

PART C

19. GNUKHATA – LEDGER CREATION AND BALANCE SHEET

1. Open GNUKhata: Applications – Office – GNUKhata.
2. Create Organisation – Organisation Name – Organisation Type (Profit Making) – Financial Year (01/04/2020 – 31/03/2021) – Accounting Only – Proceed.
3. Create Admin – Username – Password etc. – Create & Login.
4. Ledger Account Creation: Master – Create Account – Group Name – Sub-Group Name – Account Name – Save.

Accounts to be created with opening balances:

Group Name	Sub-Group Name	Account Name	Opening Balance
Current Assets	Cash	Cash	50000
Capital	None	Capital	1500000
Fixed Assets	Furniture	Furniture	500000
Fixed Assets	Building	Land & Building	1200000
Fixed Assets	Plant & Machinery	Vehicles	750000
Fixed Assets	Plant & Machinery	Machinery	635000
Loans (Liability)	Secured	Loan	862000
Current Assets	Sundry Debtors	Debtors	250000
Current Liabilities	Sundry Creditors for Expense	Salary Outstanding	15000
Current Liabilities	Sundry Creditors for Purchase	Creditors	1008000

5. To display the Balance Sheet: Report – Balance Sheet – From Date (01/04/2020 – 31/03/2021) – View.

Output: Balance Sheet Total: Rs. 33,85,000

20. GNUKHATA – VOUCHER ENTRY & FINAL ACCOUNTS

1. Open GNUKhata: Applications – Office – GNUKhata.
2. Create Organisation – Organisation Name – Organisation Type (Profit Making) – Financial Year (01/04/2020 – 31/03/2021) – Accounting Only – Proceed.
3. Create Admin – Username – Password etc. – Create & Login.
4. Ledger Account Creation: Master – Create Account – Group Name – Sub-Group Name – Account Name – Save.

Accounts to be created with opening balances:

Group Name	Sub-Group Name	Account Name	Opening Balance
Current Assets	Cash	Cash	0
Capital	None	Capital	0
Current Assets	Bank	Federal Bank	0
Direct Expense	None	Purchase	0
Fixed Assets	Plant & Machinery	Machinery	0
Direct Income	None	Sales	0
Indirect Expense	None	Rent	0
Current Assets	Sundry Debtors	Shone Traders	0

5. Voucher Entry: Click on Voucher tab and select appropriate voucher type.

Date	Transaction	Voucher Type	Debit	Credit	Amount
01.01.2021	Capital introduced	Receipt – F4	Cash	Capital	1000000
02.01.2021	Deposited into Federal Bank	Contra – F8	Federal Bank	Cash	300000
03.01.2021	Goods Purchased	Purchase – F7	Purchase	Cash	30000
04.01.2021	Bought Machinery	Payment – F5	Machinery	Cash	100000
05.01.2021	Sold goods	Sales – F6	Cash	Sales	50000
06.01.2021	Rent paid	Payment – F5	Rent	Cash	7000
07.01.2021	Sold goods to Shone Traders	Sales – F6	Shone Traders	Sales	20000

- 6: Display Profit and loss A/c: Report → Profit & loss

- 7: Display Balance Sheet: Report → Balance Sheet

OUTPUT: Net Profit Rs. 33,000 Balance Sheet Total Rs. 10,33,000

21. BANK RECONCILIATION STATEMENT IN GNUKhata

1. Open GNUKhata: Applications – Office – GNUKhata
1. Create Organisation in the name of Asif Ltd. – Profit Making – Financial Year 01/04/2021 To 31/03/2022 – Accounting Only – Proceed.
3. Create Admin – Username – Password and other details.
4. Create appropriate Ledger Accounts based on the transactions.

Master – Create Account – Group – Sub Group – Account Name – Save

Group	Sub Group	Account Name	Opening Balance
Current Assets	Cash	Cash	0
Capital	None	Capital	0
Current Asset	Bank SBI	Bank	0
Direct Expense	None	Purchase	0
Current Assets	Sundry Debtors	Sanjay	0
Current Liabilities	Sundry Creditors for Purchase	Krishnajith	0

5. Voucher Entry: Voucher – Select appropriate voucher – Enter the details as given below:

Date	Journal Entry	Narration	Amount	Voucher
01/01/2022	Cash Dr To Capital	-	500000 500000	Receipt – F4
05/01/2022	Bank SBI Dr To Cash	-	300000 300000	Contra – F8
10/01/2022	Purchase Dr To Bank SBI	(Cheque No. 101)	60000 60000	Purchase – F7
15/01/2022	Bank Dr To Sanjay	(Cheque No. 501)	35000 35000	Receipt – F4
20/01/2022	Krishnajith Dr To Bank SBI	(Cheque No. 102)	12000 12000	Payment – F5
25/01/2022	Cash Dr To Bank SBI	-	25000 25000	Contra – F8

6. Enter the Clearance Date: Master – Bank Reconciliation Statement – Account Name (Bank SBI) – Set the Period (From Date as 01/01/2022 and To Date as 31/01/2022) – Click on Check box ‘Narration’ – View – Enter the Clearance Date – Press down **Enter Key** after each date - View Statement.

Output: Balance as per out book (Cash Book) Rs. 238,000

Balance as per Bank (Pass Book) is Rs. 215,000

PART D

22. LibreOffice Base – TABLE CREATION

1. Create a database: Applications – Office – LibreOffice Base

2. Create table: Tables – Create table in design view – Enter the field Name - Field Type – Description (optional) – Set the Primary Key – Save.

Table Name	Attributes / Field Name	Primary Key
TABLE EMPLOYEES	EMPID, EMPNAME, EMPGENDER, EMPBASIC	EMPID

3. Enter the given data in the table: Double Click on TABLE EMPLOYEES – Enter the data.

4. Create Query (Query 1): Click on query icon on the left panel – Use Wizard to create query – Select appropriate options from the coming windows – Finish.

5. Edit the query to display the name of employees drawing Basic Pay greater than or equal to Rs.63000

Right click on query icon – Edit – Enter the equation ≥ 63000 in EMPBASIC column towards “Criterion” – Enter Key – F5 to run the query

Output (a): Payroll statement of 4 employees will be displayed as follows:

EMPID	EMPNAME	EMPGENDER	EMPBASIC
2010	Bhavannath	Male	65000
2011	Ayisha	Female	63000
2013	Arhan	Male	75000
2014	Sinan	Male	69000

6. Create a new query (Query 2) based on TABLE EMPLOYEES to display the name of employees whose name starts “A”

7. Edit Query 2: Right click on query icon – Edit – Enter the text LIKE A* in EMPNAME column towards “Criterion” – Enter Key – F5 to run the query

Note: The criterion ‘LIKE A’ is case sensitive*

Output (a): Payroll statement of 3 employees will be displayed as follows:

EMPID	EMPNAME	EMPGENDER	EMPBASIC
2011	Ayisha	Female	63000
2012	Arun	Male	52000
2013	Arhan	Male	75000

23. LibreOffice Base – Payroll Statement

1. Create a database: Applications – Office – LibreOffice Base

2. Create table: Tables – Create table in design view – Enter the field Name - Field Type – Description (optional) – Set the Primary Key – Save.

Table Name	Attributes / Field Name	Primary Key
EMPLOYEES	EM_PID, NAME, BP, HRA	EMP_ID

3. Enter the given data in the table: Double Click on the table EMPLOYEES – Enter the data.

4. Create Query: Click on query icon on the left panel – Use Wizard to create query – Select appropriate options from the coming windows – Finish.

5. Edit the Query to calculate DA and Gross Pay

a) DA Calculation:

Right click on query icon – Edit – Enter the formula BP*.20 in the last column of query work area towards “Field” – Enter the name of field as **DA** towards “Alias”

b) Gross Pay Calculation:

Enter the formula in the last column of query work area: BP+HRA+(BP*.20) towards “Field” – Enter the name of the Field as **GP** towards “Alias”

6. Run query – Press down F5 to display the output:

EMP_ID	NAME	BP	HRA	DA	GP
1101	Jithaksh	90000	3000	18000	110000
1102	Fazil	85000	4000	17000	106000
1103	Aswin	69000	2500	13800	85300
1104	Anoosh	87000	3500	17400	107900
1105	Anan	65400	2400	13080	80880

24. LibreOffice Base – Relational Database

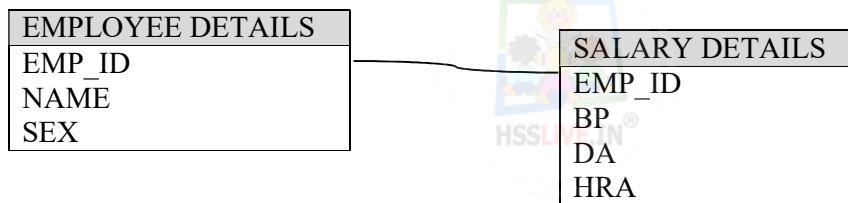
1. Create a database: Applications – Office – LibreOffice Base

2. Create 2 tables: Tables – Create table in design view – Enter the field Name – Field Type – Description (optional) – Set the Primary Key – Save.

Table Name	Attributes / Field Name	Primary Key
EMPLOYEE DETAILS	EMP_ID, NAME, SEX	EMP_ID
SALARY DETAILS	EMP_ID, BP, DA, HRA	EMP_ID

3. To create relationship between the above two tables: Click on **Tools** from **Menu Bar** – Relationship – Add both the tables to work area – Close the pop-up window (Add Tables) – Drag the mouse from 1st Table to the 2nd Table (EMP_ID to EMP_ID).

Output:



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