COMPUTERISED ACCOUNTING
PRACTICAL QUESTIONS AND ANSWERS

PRACTICAL NO:1

SPREAD SHEET FUNCTIONS-   COUNT, COUNTA, COUNTIF

QUESTION: The following table is given to you

	A	B	C	D	E	F	G	H	I	J
1	390	651			856	765	STOCK	192	CASH	1032
2	342	9899	568	456	765	398	155T	DRS	CRS	INVESTMENT

Find out:

  a). How many cell contains numbers only.
  b). Count the number of cells containing any value
 c). Count the number of cells containing the value exceeding 1000

PROCEDURE:

i).Open a blank spread sheet in LibreOffice Calc

    Applications → Office → Libre Office Calc

ii).Enter the given data in A1 to J2
       (In the same sequence as given in the table, including the blank spaces)

iii).For getting the number of cells containing numbers, give the formula in
     B3
           =COUNT(A1:J2)

iv).For getting the no of cells that contains any value, give the formula in B4

          =COUNTA(A1:J2)

 v).For getting the no. of cells which has values exceeding 1000, given the
     formula in B5

          =COUNTIF(A1:J2,">1000")

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PRACTICAL NO:2

SPREAD SHEET FUNCTIONS-
MAX (), MIN (), AVERAGE(), CONCATENATE ( )

QUESTION: The following is the scores obtained by some students in a competitive examination. Find out the 'Highest' , 'Lowest' and 'Average' score using appropriate functions in spread sheet.

	A	B	C	D	E	F	G	H
1	**NAME**	ARUN	BIBIN	CINI	DENNY	EBIN	FABIN	GEO
2	**SCORES**	150	180	410	480	260	161	515

(b). An excel worksheet contains the following data:

	A	B	C	D	E	F
1	NAME	HOUSE NAME	PLACE	PO	PIN CODE	ADDRESS
2	JAYA	DEEPAM	NEW STREET	KOZHIKODE	680534	

Fill the address in F2 using Concatenate function

PROCEDURE: (a)
i).Open a new Spread sheet in LibreOffice Calc.
Applications → Office → Libre Office Calc

ii). Enter all given values in spread sheet as given in the question.

 iii). Find the highest Score in cell B3 by   **=MAX(B2:H2)**

iv). Find the lowest rank in cell B4 by   **=MIN(B2:H2)**
v). Find the Average mark in cell B5   **= AVERAGE(B2:H2)**

       PROCEDURE :(b)
i).Open new spread sheet in LibreOffice Calc
ii). Enter all table values in a spread sheet as given in the question.
iii). Enter the formula in the cell F2 as
              =CONCATENATE(B2," ",C2," ",D2," ",E2," ",F2)

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PRACTICAL NO:3

SPREAD SHEET   FUNCTIONS-   (DATEVALUE & IF)

QUESTION :   Ms. Bino intends to apply for Civil Service Examination this year. But the upper age limit is 32 as on 1/8/2016. Determine whether he is eligible to apply or not, based on the cut off age. His date of birth is 06/09/1982   *(Hint:- Use appropriate LibreOffice calc function)*

Procedure:

i). Open a blank spread sheet in LibreOffice calc.

Applications → Office → LibreOffice Calc

ii).Enter the date in the spread sheet A1- 01/08/2016, A2-06/09/1982

iii) Retrieve the date value of such date in B1 and B2 by

=DATEVALUE("01/08/2016") and   **=DATEVALUE("06/09/1982").**

iv).Find the difference between these date values in the cell C1 by

= B1 - B2

v). Find the age of the person in the cell D1 by   **=C1/365.25**

vi) Enter the formula in D2 as   **=ROUND(D1,0)**   in order

to round the age.

vi). Enter the formula in cell E2 as

=IF(D2<=32,"Eligible","Not Eligible")

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PRACTICAL NO: 4

SPREAD SHEET   FUNCTION – IF

Question:
        The XYZ Company Ltd. Furnishes you the list of their employees and

 their taxable income

Name	Sex	Taxable Income	Tax
SHIBU	Male	239000	
SULAIMAN	Male	475000	
SASI	Male	525000	
AJITHA	Female	425000	
HUSSAIN	Male	600000	

Compute tax based on the following criteria by using appropriate spread

sheet function.

i) If the taxable income is below 250000 tax is Nil

ii) If the taxable income is 250000 to 500000 tax rate is 10%

iii) If income is above   Rs. 500000 tax is @ 20%

PROCEDURE:

i). Open a new spread sheet in LibreOffice Calc.

ii). Enter all labels in the spread sheet as A1-Name, B1-Sex, C1-Taxable
        Income and D1-Tax, then   enter all table values in the corresponding
          cells.

iii)select the cell   D2 and type the   formula as

        =IF(C2>=500000,C2*20/100,IF(C2>=250000,C2*10/100,"NIL"))

 Then drag and copy formula to the following cells.

4

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PRACTICAL NO:5

SPREAD SHEET - FUNCTION – NESTED IF

QUESTION: Richu obtained the following Scores (out of 100) in his HSE Examination March 2016.

Subjects	Scores
ENGLISH	85
MALAYALAM	96
BUSINESS STUDIES	75
ACCOUNTANCY	67
ECONOMICS	29
COMPUTER APPLICATION	45

Convert the above scores into Grades for each subject using the following criteria

Grade Criteria:

Score	Grade
90-100	A+
80-89	A
70-79	B+
60-69	B
50-59	C+
40-49	C
30-39	D+
20-29	D
LESS THEN 20	E

Procedure :
i) Open blank spread sheet in LibreOffice calc.

Applications → Office → Libre Office Calc

ii). Enter all Labels in the spread sheet A1-Subject, B1-Score, C1- Grade and enter all the details as given in the questions

iii).In the cell C2 Enter

=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","E")
)))))))

Then drag and copy the formula to the following cells.

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PRACTICAL NO:6

SPREAD SHEET -FUNCTION – SUM (), SUMIF (), LOOKUP ()

QUESTION: Given below is a table showing the name, Designation and
Monthly Salary paid for different employees in Rajan Traders for March 2016

Employee Name	Designation	Monthly Salary (Rs)
JOSE	CEO	80000
CICY	AO	50000
SIJO	FM	40000
ALEX	FM	15000
JOMY	MM	45000
SIMI	FM	30000

Find out the following
 (a). The Total Monthly salary using naming function , give the name as
      " TOTAL _SALARY".
 (b). The Total Monthly Salary paid to the Finance Managers(FM) in the firm
 (c).   The Name of the employee with Monthly Salary of Rs. 40000 by using
       "LOOKUP" Function.

Procedure:

i).Open New spread sheet in LibreOffice calc.

ii).Enter all column headings in the spread sheet. A1-Name of the Employee,
    B1- Designation, C1-Monthly salary and enter the all details given in the
     questions.

iii). Select the range of cells for which the name is to be assigned.(C2:C7)

iv). Go to '**Data**' Tab, click "**Define Name**" option.

v). In the dialogue box, type "TOTAL_SALARY" against the Name box.
Then click Ok button.

vi).Calculate total monthly salary in cell C8 by

=SUM(TOTAL_SALARY)

vii).Calculate the monthly salary paid to FM in the cell C9 by

=SUMIF(B2:B7,"FM",TOTAL_SALARY)

viii). Find the name of employee with monthly salary Rs.40000 in the cell C10
by   **=LOOKUP(40000,TOTAL_SALARY,A2:A7)**

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PRACTICAL NO: 7

SPREAD SHEET FUNCTION – HLOOKUP () , VLOOKUP()

 Question: From the following table find out basic pay of Mr. Ajith using

VLOOKUP function using the EMP Code : 1846

Emp code	Name	Basic Pay
1512	VINU	7000
3475	AKHIL	11500
1846	AJITH	8500
5432	SONU	6000

(B) from the following detail, Find out the actual profit for Quarter II using

HLOOKUP function

	Quarter I	Quarter II	Quarter III	Quarter IV
Total sales	20000	30000	45000	50000
Total Cost	15000	18000	43000	37000
Profit	5000	12000	2000	13000

 Procedure: (a)

i). Open new spread sheet in Libre   Office Calc.

ii). Enter all Labels as, A1-Emp Code, B1-Name, C1-Basic Pay and also enter all table
values in the corresponding cell in the spread sheet.

iii). Find out the basic pay of Mr.Ajith in the cell B7 by

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=VLOOKUP(1846,A2:C5,3,FALSE)

</div>

procedure :(b).

i).Open new spread sheet in LibreOffice Calc

ii) Enter the all labels as B1-Quarter I, C1-Quarter II, D1- Quarter III, E1-Quarter IV, A2-Total Sales, A3-Total Cost and A4-Profit, then enter all table values in the corresponding cells.

iii). Find the Profit of Quarter II in the cell B6 by

<div align="center">

=HLOOKUP(C1,B1:E4,4,FALSE)

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PRACTICAL NO:8

DATA VALIDITY.

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QUESTION : Assume that your school have only Commerce and science batches. You are required to enter the following list of students after creating the data validation. Data validation conditions are:-

  a. Age should between 15 and 20
  b. The options must limit to Commerce and Science

Admission No.	Name	Batches	Age
1231	ABIN	COMMERCE	16
1232	NIBIN	SCIENCE	15
1233	DONA	COMMERCE	17
1234	BINILA	COMMERCE	16
1235	BINITA	SCIENCE	15

Procedure:

i). Open the new spread sheet in LibreOffice calc

ii). Enter all labels in the spread sheet. A1-Admission No, B1-Name,

   C1- Batches,   D1-Age.

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</div>

iii) Select the range of cell C2:C6, Click **Data Tab → Data validity**

iv). In **criteria** tab of data validity window, select **list** from the combo under

   "Allow" option.

   Under **sources box** enter the values to be included in combo box
   separated by comma as **"Commerce, Science".**

v) .In ***input help tab*** under Title enter **"Attention"** and under input
message box enter

      "Please Select the Course".

vi).In **Error Alert Tab**, under style select **"Stop"** from the combo box, under

   title enter **"Invalid Course"** and under Error Message enter **"You
   have entered an invalid Course".** Press **OK**   button to finish the data
    validity.

vii).Select the range of cells D2:D6,

      Click **Data Tab→ validify**. Then in **criteria** tab
 of the data validity window, select **"Whole number"** from the combo

   under **"Allow"** option and select **valid range** under **data** option give **15
   as minimum and 20 as maximum** in the minimum and maximum   box.
   Click OK button.

viii). Enter the imaginary list given in the question (course of the each
      student should select   from combo box).

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PRACTICAL NO: 9

CONDITIONAL FORMATTING

QUESTION: List of debtors and the amount due from them are given below. Apply Conditional formatting to highlight receivables with date that have expired on 31/1/2016. Also highlight the debts more than Rs. 35000 with red colour

Sl.No	Name	Amount	Due Date
1	JIBY	25000	31/03/2016
2	JINU	30000	28/01/2016
3	GRACE	45000	15/01/2016
4	LUCY	37000	31/03/2016
5	BABU	32000	18/01/2016

Procedure:

i). Open a blank spread sheet in LibreOffice Calc

ii. Enter the labels a1- Sl No, b1- name, C1 amount and D1 – 31/01/2016

iii. Select the D2:D6 , select **Conditional formatting** from **Format** menu

click on **condition**, set the condition in the dialogue box select cell value is less than and click the next column and select cell D1 select **new style → background** and select RED colour and then click on OK button

iv. select the cell c2:C6, select F**ormat→ conditional formating→ condition** cell value is greater than and enter the amount in the column 35000 click on ok button

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PRACTICAL NO: 10

NPV -function

QUESTION: A Company proposes to invest Rs. 10,00,000 by installing a plant and machinery with expected cash inflows of Rs. 4,00,000, Rs. 3,50,000, Rs. 2,75,000 and Rs. 2,25,000 respectively for 4 years of its life. Find out the Net present Value of the project using appropriate Spread sheet function. The Normal Rate of Return of Business is 20%.

Procedure:

i).Open a blank spread sheet in LibreOffice calc.

ii) Enter the values in the cells as given below

A	B
Interest rate	20%
Initial Investment	-1000000
Return after one year	400000
Return after two year	350000
Return after three year	275000
Return after forth year	225000

Iii) compute the net present value of the proposed investment in the cell B7 by

=NPV(B1,B2,B3,B4,B5,B6) then **press enter key**

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PRACTICAL NO: 11

One Variable Table – (PMT function)

QUESTION: Consider the following information:-

       Loan Amount   :   Rs . 300000
       No. of Payment :   48
       A nnual Rate   :   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, 60 months and 72 months. Use PMT function.

Procedure:

i).Open new spread sheet in LibreOffice Calc

ii). Enter labels A1:A4 and fill all corresponding cell with the values given as follows

A	B
Loan amount	300000
Annual rate	10%
Type	0
No of payment	48

iii). Select cell A7 and cell B7, Give label **"No of Months"** and **"Monthly Instalments"** respectively.

iv).Select cells A9:A14, enter No of months (12,24,36,48,60,72) in the respective column.

 v).Select the cell B8, Enter the formula, **=PMT(B2/12,B4,B1,B3)**

vi).Select cell A9:B14, Click **Data → Multiple Operations**

vii). In the data table dialogue box, enter $B$8 in formula cell, leave the Row Input cell and as blank and enter **$B$4** against the Column Input cell and   press OK button.

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PRACTICAL NO: 12

RATE – function

QUESTION: Mr ShyamLal took a loan of 2 lakhs from Punjab National Bank, Muvattupuzha and number of instalments is 84 months. Calculate the rate assuming payments Rs. 3300 per month using appropriate Spread sheet function.

Procedure:

i) Open a new spread sheet in LibreOffice Calc

ii)Enter the values in the cells as given below

A	B
No. of Instalment (npr)	84
Periodic payment (pmt)	-3300
Loan amont (Pv)	200000
Fv	0
type	0

iii) calculate rate in the cell B6 by **=RATE(B1,B2,B3,B4, B5),** then press '**Enter**' key.

iv) To make it annual rate *12 is necessary in the above formula ie

=RATE(B1,B2,B3,B4,B5)*12

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PRACTICAL NO: 13

PIVOT TABLE

QUESTION: From the following information , make a Pivot Table to give the country wise sales of these products

Sl.No	Products	Sales Volume (Rs.)	Country
1	Squid	25000	China
2	Prawn	20000	America
3	Clove	30000	England
4	Squid	50000	China
5	Prawn	40000	America
6	Clove	15000	England

Procedure:

i).Open New spread sheet in LibreOffice Calc

ii).Enter all Labels in spread sheet:- A1-Sl.No, B1- Products, C1-Sales Volume (Rs), D1-Country

iii). Input the entire date into the cells

iv) Select the **pivot table** from the D**ata** menu and then click on **create**

v) In the pivot table layout, drag the available fields into the row fields and data field (only to numerical values) in the desired position

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PRACTICAL NO :15

IMPORT DATA FROM OTHER SOURCES TO SPREAD SHEET

QUESTION: Following data relating to details of products in a business:-

Sl.No	Product Code	Name of product	Supplier	Quantity
1	E-234	Pump sets	Aron Pvt. Ltd	23
2	E-546	Water heater	Alpha Traders	16
3	E-678	Air conditioner	Air Cool Links	25
4	E-789	Vacuum Cleaner	Ready Clean Co	17

Enter the details into a text file (Notepad/Text Editor) and import the same to a spreadsheet.

Procedure:

i). Open a Text Editor file

   Applications→ Accessories → Text Editor

ii). Enter the given data in the Text Editor file. In the first line give the column headings separated by coma in the given sequence.

iii). In the next line onwards give the data separated by comma in each row .

iv). Save the Text Editor file by giving suitable name. (eg.Product details)

v). Open a new worksheet in Libre Office Calc.

vi). **File → Open** (browse and select the text edit file) click **ok**

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PRACTICAL -14

COLUMN CHART

QUESTION: 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

Procedure:

I). Enter the data given in the table   in Libre Office Calc sheet

II). Select the data including the labels

III). Click on **Chart Tool Bar** or I**nsert→ Chart**

iv). Choose chart type → **column** then click on **next**

V). Choose **data range** then click on next

vi). **Data series** click **next** button

Vii). Enter chart Elements (Title **MARKS SCORED BY STUDENTS**, Subtitle, X axis- **MARK CLASS**, Y axis – **NO. OF STUDENTS**)

viii) Click on finish.

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PRACTICAL NO :16

CHART   (COLUMN CHART, LINE CHART)

QUESTION: The total commission earned by Mr. Vinod and Mr.siji for the year 2012 to 2016 are given below

Year	Mr.Vinod	Mr.Siji
2012	8910	6880
2013	14000	9800
2014	12000	14880
2015	15150	14300
2016	15950	13890

a. Present the data in a column chart

b. Change the chart type to Line Chart

PROCEDURE:

 i) Enter the data given in the table in worksheet.

II). Select the data including the labels. Check the first Row as label and First

Column as label

III) Click on chart tool or Insert Chart   **I**

IV) Choose **Chart Type – Column** then click on **Next**

V) Choose a **data range**   ($A$1:$C$6) then click on **Next**

VI) **Data series**: Click **Next** button (after making necessary changes if any)

VII) Enter Chart Elements (Title - **Commission Earned**, Subtitle,

 X axis - **Years**, Y Axis - **Commission Amount** and click on **finish**

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15 B)

I) Click on **Chart type**

ii) Select **Line Chart** then Press **OK** Button

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PRACTICAL NO : 17

PIE CHART

QUESTION:

Draw a Pie chart for the following data on vehicles registered in the Motor Vehicles department during 2014-15 in a city.

Marks	0-20	21-40	41-60	61-80	81-100	Total
Number of Vehicle	575	5889	12345	9765	23456	65

PROCEDURE:

I).Enter the data given in the table in a worksheet .

 II).Select the data including the labels.

III) Click on **Chart** Tool bar OR (**Insert → Chart)**

IV) Choose **Chart Type – Pie** then click on **Next**

V) Choose a **data range**   ($A$1:$G$2) then click on **Next**

VI) **Data series:** Click **Next** button

VII)Enter Chart Elements (Title   **Vehicle Registered for the Year 2014 - 15,**

   Subtitle) and click **Finish**

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PRACTICAL NO: 18

DEPRECIATION- STRAIGHT LINE METHOD – SLN( )

QUESTION:

Below are the details of various assets in a business firm. Calculate depreciation under straight Line method using Libre office calc

Assets	Cost of Purchase	Installation Charges	Transportation charges	Pre-Operating Charges	Salvage value	Life in Years
Machinery	20000	2000	4600	1200	2000	10
Furniture	40000	3500	1500	500	3000	8

PROCEDURE:

i).Open a blank worksheet in Libre Office calc.

ii). Enter the data as follows:- A1-Name of the Assets, B1- Purchases Cost,

      C1- Installation charges, D1- Transportation Charges,

       E1- Pre operating Expenses, F1- Salvage Value, G1- Life in Years,

        H1-Total Cost, I1- Annual Depreciation.

iii). Enter the data given in the question in the range A2:G2 and A3 to G3 as given below

Name of assets	Purchase cost	Installation charges	Transportation charges	Pre operating expenses	Salvage value	Life in years	Total Cost	depreciation
Machinery	20000	2000	4600	1200	2000	10		
furniture	40000	3500	1500	500	3000	8		

iv).Calculate **Total Cost i**n the Cell H2 by the Formula

  =**Sum(B2:E2)** and Copy Formula to Cell **H3**

v) Calculate **Annual Depreciation** in the **Cell I2** by the Formula

  =**SLN(H2,F2,G2)** and **Copy Formula** to Cell I3

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PRACTICAL NO:19

DEPRECIATION –STRAIGHT LINE METHOD – SLN( )

QUESTION: ABC Ltd purchased a machine on 01/01/2016 for Rupees 2,00,000 and spent Rs.10,000 for the installation. The machinery was installed on 10/01/2016. The expected salvage value is Rs. 8,000. At the end of its useful life of 10 years. Calculate annual depreciation under SLN method using spread sheet.

PROCEDURE

i).Enter the data given in the table in LibreOffice Calc sheet.

ii).Enter the data as follows: - A1- Name of the Assets,
    B1 -   Purchase Cost, C1- Installation D1 - salvage Value, E1 - Life in Years,
    F1 - Cost of Asset , G1 - Depreciation.

iii). Enter the data given in the question in the range A2:E2 as given below:

Name of the assets	Purchase Cost	Installation Charges	Salvage Value	Life in years	Total cost	Annual Depreciation
Machinery	200000	10000	8000	10		

iv). Find the total cost of the asset in the cell F2 by

=SUM(B2:C2).

v). Find the annual depreciation in the cell G2 by

=SLN(F2,D2,E2) .

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PRACTICAL NO: 20

DEPRECIATION – DIMINISHING BALANCE METHOD- DB ( )

QUESTION: A Machinery was purchased on 1st April ,2013 for Rs. 200000. Its estimated life is 10 years with salvage value Rs. 20000. Accounting year is 1st April to 31st march every year. Using built in function /function wizard in spreadsheet , calculate depreciation under diminishing Balance value method for 5 years.

 PROCEDURE:

I). Enter the data given in the table in LibreOffice Calc sheet.

ii). Enter the labels and values as given below

	A	B
1	Name of assets	Machinery

2	Date of Purchase	01/04/2013
3	Purchase cost	200000
4	Salvage value	20000
5	Life in years	10
6	period	5
7	Months	12
8	depreciation	

ii)   Select cell **B8** click on   f (x) (Function wizard) Select **DB function** from

function List Click on corresponding cell to get formula as

=DB(B3,B4,B5,B6,B7)

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PRACTICAL 21

DEPRECIATION- WRITTEN DOWN VALUE METHOD –DB ( )

QUESTION : The following are the details of a Plant and machinery, calculate depreciation of machinery under WDV method using spread sheet.

Name of Asset	Plant & Machinery
Date of Purchase	10-07-2010
Date of Installation	20-07-2010
Cost of Plant & Machinery	300000
Installation cost	50000
Pre- Operating Cost	10000
Salvage Value	30000
Expected life of asset	8 years
1st year end date	31-03-2011
Period	1

PROCEDURE

i). Open a blank worksheet in Libre office Calc.

ii). Enter the values as given below

A1 -Name of the Assets, A2 - Date of Purchase,

A3 - Date of Installation A4 - Purchase Cost, A5 - installation cost , A6 – Pre-operating cost , A7 - Total Cost of Asset, A8 - Salvage Value, A9 - Life in Years, A10 - Period, A11 - Month in 1st year , A12 - Depreciation.

iii). Enter the corresponding values as given in the Cells B1 to B11

iv) Calculate Total Cost of Asset in B7 by the formula

=SUM(B4:B6)

v) Compute Depreciation by the formula in cell B12

=DB(B7,B8,B9,B10,B11)

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PRACTICAL NO: 22

PAY ROLL STATEMENT

QUESTION: Prepare payroll of the following employees

Name	Basic Pay	PF Loan
Sindhu	39500	11100
Ashly	41500	11800
Unni	41500	11300
Renjith	54000	0
Bindhu	48000	11700
Ambily	48000	11850
James	41500	12000
Thara	62000	0
Arun	33500	12000
Rahim	38000	5500

 A**dditional 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% for GP
5. TDS 20% for GP greater than Rs. 60000, otherwise 10%.

PROCEDURE

i).Open a blank worksheet in Libre Office Calc

Ii) Enter   the values   as given below

	A	B
2	DA	36%
3	TA	400
4	PF	10%

iii) Enter the Labels of Pay roll Statement from A6 to K6 as Employee Name,

Basic Pay, DA, HRA, TA, Gross Pay, PF, PF Loan, TDS, Total deduction, Net Pay.

iv) Enter Employee Name from **Cell A7 to A16** and Basic pay from **Cell B7 to B16**

Calculate DA in Cell C7   **= (B7*$B$2)**

Calculate HRA In Cell D7   **= IF(B7>52000,1750,1500)**

Calculate TA In Cell E7   **= 400**

Calculate Gross pay in Cell F7 **= SUM(B7:E7)**

Calculate PF in Cell G7   **= (F7*$B$4)**

Enter PF Loan amount In Cell from **H7 to H16** directly.

Calculate TDS in Cell I7**= IF(F7>60000,F7*20/100,F7*10/100**)

Calculate Total Deduction In Cell J7   **= SUM(G7:I7)**

Calculate Net Pay In Cell K7   **= (F7 – J7)**

v). To copy formula Select the range   from **C7:G16** then press Key Stroke

Ctrl+D and Select the range from I7:K16 then   press **Ctrl+D**

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PRACTICAL NO: 23

LOAN REPAYMENT SCHEDULE –PMT ( )

QUESTION: Mr. Binu has taken a loan of Rs. 500000 from a bank, interest @ 10% p.a.. The loan is repayable over a period of 10 years in monthly installments. Prepare a loan repayment schedule by showing outstanding balances for the first year (Hint- use PMT function).

PROCEDURE:

i). Open a blank spread sheet in Libre office calc.

ii). Enter the labels and values in the spread sheet as given below

	A	B	C	D	E	F
1	Loan Amount	Period of loan	Rate of interest	Future value	Type	Yearly installment
2	500000	10	10%	0	0	

iv). Find the yearly installment in the **cell F2** by

=PMT(C2,B2,A2,D2,E2)

PRACTICAL NO: 24

CASH BOOK

QUESTION: The various transactions relating to Zion Chemicals for the month of

jan2016 is given below. Ascertain cash balance for the month using an accounting software

Jan 1	Started business with cash	Rs. 50000
Jan 1	Purchase office Furniture	Rs. 4,500
Jan 1	Cash Purchase	Rs. 25,000
Jan 1	Credit Sales to Anand	Rs. 43,000
Jan 2	salary to Staff	Rs. 12,000
Jan 2	Received from Anand	Rs. 17,500

Procedure:

 Step 1 : Open GNUKhata

     offline: Applications → Office → GNUKhata

     Online : www.gnukhata.in   Try demo → stable/testing demo

 Step 2: Create Organisation

        Click on ' create organisation'

        enter organisation Name, Organisation type and Financial year

       *   select account only

 Step 3: Create Admin

            Enter necessary details

 Step 4: Create Appropriate Ledger accountMaster → create Account → Select group → Sub group → Type account name →save

Date	Account Name	Group	Sub group	Voucher	Key	Dr/Cr	Amount
1/1/2016	Cash	Current asset	cash	receipt	F4	Dr	50000
	capital	capital	None			Cr	50000
1/1/2016	Furniture	Fixed Asset	Furniture	payments	F5	Dr	4500
	cash						4500
		Current asset	Cash			Cr	
1/1/2016	Purchase	Direct expenses	None	Purchase	F7	Dr	25000
	cash	Current asset	Cash			Cr	25000
1/1/2016	Anand	Current asset	Sundry debtors	Sales	F6	Dr	43000
	sales	Direct income	None			Cr	43000
2/1/2016	Salary	Indirect expenses	None	payments	F5	Dr	12000
	Cash	Current asset	cash			Cr	12000
2/12016	Cash	Current asset	Cash	Receipts	F6	Dr	17500
	Anand	current asset	Sundry debtor			Cr	17500

Step 5: Enter vouchers (based on the above table)

Transaction/ Voucher → select appropriate voucher → Enter details

Step 6: Display cash book

Report → cash flow

select period from 01/01/2016 to 31/01/2016

****

PRACTICAL NO : 25

Purchase and Sales ledger

QUESTION: Enter the following transactions using appropriate accounting vouchers and show the purchase and sales Ledgers of Karuna Traders Ernakulam.

01/01/2016	Started business with cash	Rs. 150000
01/01/2016	Deposited in to SBI	Rs 40000
01/01/2016	Purchased goods from Aruna Traders	Rs. 25000
02/01/2016	Purchased goods	Rs. 5000
02/01/2016	Sold goods	Rs. 4000
02/01/2016	Purchased goods for Rs. 10000 and paid by cheque	
02/01/2016	Sold goods on credit to Aneesh for Rs. 15000	

Procedure:

Step 1: Open GNUKhata

offline: Applications → Office → GNUKhata

Online : www.gnukhata.in   Try demo → stable/testing demo

Step 2: Create Organisation

Click on ' create organisation'

enter organisation Name, Organisation type and Financial year

Step 3: Create Admin

    Enter necessary details

 Step 4: Create Appropriate Ledger account

     Master → create Account → Select group → Sub group → Type account name →

     save

Date	Account Name	Group	Sub group	Voucher	Key	Dr/Cr	Amount
1/1/2016	Cash	Current Asset	Cash	Receipt	F4	Dr	1,50000
	Capital	Capital	None			Cr	1,50000
1/1/2016	SBT	Current Asset	Bank	Contra	F8	Dr	40,000
	Cash	Current asset	Cash			Cr	40,000
1/1/2016	Purchase	Direct expenses	None	Purchase	F7	Dr	25000
	Aruna traders		current liabilities			Cr	25000
2/1/2016	Purchase	Direct expense	None	Purchase	F7	Dr	5000
	cash	Current asset	Cash			Cr	5000
2/1/2016	Cash	Current asset	Cash	sales	F6	Dr	4000
	Sales	Direct Income	None			Cr	4000
2/1/2016	Purchase	Direct Expense	None	purchase	F7	Dr	10000
	SBT	Current Asset	Bank			Cr	10000
2/1/2016	Aneesh	Current asset	Sundry			Dr	15000

			Debtors	Sales	F6		
	Sales	Direct Income	None			Cr	15000

Step 5: Enter vouchers (based on the above table)

   Transaction/ Voucher → select appropriate voucher → Enter details

Step 6: Display purchase Ledger

      Report → leger

  Select   Account name 'purchase' and select the period from 01/01/2016 to

      31/01/2016 and click ' view' button

Step 7: Display Sales Ledger

  Select   Account name 'sales' and select the period from 01/01/2016 to

      31/01/2016 and click ' view' button

      ****

PRACTICAL NO: 26

P& L ACCOUNT AND BALANCE SHEET

Enter the following transactions by using suitable accounting vouchers and display the profit and loss account and balance sheet.

   01/06/2016   Commenced business with cash Rs. 17000

   01/06/2016   Purchased machinery Rs. 10000

   01/06/2016   Payed Rent of building Rs. 7500

   01/06/2016   Cash deposited with Canara bank Rs. 20000

   01/06/2016   Purchased goods for Rs. 8400

   02/06/2016   Sold goods for cash Rs. 3260

02/06/2016   Sold goods on credit to Mr. Rajesh Rs. 2800

_____

Procedure:

Step 1: Open GNUKhata

   offline: Applications → Office → GNUKhata

   Online : www.gnukhata.in   Try demo → stable/testing demo

Step 2: Create Organisation

   Click on ' create organisation'

   enter organisation Name, Organisation type and Financial year

Step 3: Create Admin

    Enter necessary details

Step 4: Create Appropriate Ledger account

   Master → create Account → Select group → Sub group → Type account name →

   save

Date	Account Name	Group	Sub group	Voucher	Key	Dr/Cr	Amount
1/6/2016	Cash	Current asset	Cash	Receipt	F4	Dr	17000
	Capital	Capital	None			Cr	17000
1/6/2016	Machinery	Fixed asset	Plant &Machinery	Payment	F5	Dr	10000
	Cash	Current asset	cash			Cr	10000

						Dr	7500
1/6/2016	Rent	Indirect Expenses	None	Payment	F5		
	Cash	Current asset	Cash			Cr	7500
1/6/2016	Canara Bank	Current asset	Bank	Contra	F8	Dr	20000
	Cash	Current asset	Cash			Cr	20000
1/6/2016	Purchases	Direct expenses	None	purchase	F7	Dr	8400
	Cash	Current asset	Cash			Cr	8400
2/6/2016	Cash	Current Asset	Cash	Sales	F6	Dr	3260
	sales	Direct Income	None			Cr	3260
2/6/2016	Rajesh	Current Asset	Sundry Debtors	Sales	F6	Dr	2800
	sales	Direct Income	None			Cr	2800

Step 5: Enter vouchers (based on the above table)

Transaction/ Voucher → select appropriate voucher → Enter details

step 6: Display Profit and Loss Account

Report → profit and loss

Step 7: Display Balance sheet

Report → Balance sheet.

****

PRACTICAL NO: 27

BANK RECONCILIATION STATEMENT

Question: Enter the following transactions in appropriate accounting

vouchers and prepare the BRS as on 31/01/2017 for m/s Royal Stores

01/01/2017   Commenced business with cash Rs. 100000

01/01/2017   Open the bank Account with pnb Rs. 50000

02/01/2017   Purchased goods by cheque (No. 10051 Rs. 12000)

02/01/2017   Received cheque(No. 20101 from Alvin traders Rs. 15000

02/01/2017   Issued a cheque(No. 10052 to bibin and Co. Rs. 4000)

02/01/2017   Withdraw from bank for office use Rs. 16000

   On comparison of cash book with the passbook the following details were
obtained

a) Cheque No. 10051 was cashed on 02/01/2017.

b) Cheque No. 10052 was cashed on 02/02/2017.

c) Cheque received from Alvin Traders (Cheque No. 20101 was collected on
02/02/2017)

Procedure:

 Step 1: Open GNUKhata

offline: Applications → Office → GNUKhata

Online : www.gnukhata.in   Try demo → stable/testing demo

 Step 2: Create Organisation

Click on ' create organisation'

enter organisation Name, Organisation type and Financial year

Step 3: Create Admin

Enter necessary details

Step 4: Create Appropriate Ledger account

  Master → create Account → Select group → Sub group → Type account name

  →Save

Date	Account Name	Group	Sub group	Voucher	Key	Dr/Cr	Amount
1/1/2017	Cash	Current Asset	Cash	Receipt	F4	Dr	100000
	Capital	Capital	None			Cr	100000
1/1/2017	SBT	Current Asset	Bank	Contra	F8	Dr	50000
	Cash	Current Asset	Cash			Cr	50000
2/1/2017	Purchase	Direct expenses	None	Payment	F5	Dr	12000
	SBT	Current asset	Bank			Cr	12000
2/1/2017	SBT	Current Asset	Bank	Receipt	F4	Dr	15000
	Alwin Traders	Current Asset	Sundry debtors			Cr	15000
2/1/2017	Vipin & Co	Current Liabilities	Sundry creditors for purchase	Payment	F5	Dr	4000
	SBT	Current Asset	Bank			Cr	4000

Step 5: Enter vouchers (based on the above table)

  Transaction/ Voucher → select appropriate voucher → Enter details

Step 6: Enter Clearance date

Master → Bank Reconciliation Statement → Select Bank Name(SBT) →

Reconciliation period (from 01/01/2017 To 31/01/2017) →

Click on view →   enter clearance Date

Step 7: Show the Bank reconciliation Statement

Click on **View Statement**

Step 8: To show the cleared Transactions, Click on Cleared Items

 Step 9: To show the uncleared Transactions, click on Uncleared Items.

****

PRACTICAL NO: 28

BALANCE SHEET

Question: Create the following ledgers in an accounting software and display the balance sheet as on 01/04/2017.

Item	Amount
Capital	250000
Loose Tools	50000
Creditors	75000
Bank Loan	75000
Land	100000
Plant and machinery	100000
Building	75000
Debtors	50000
Outstanding Salaries	3000
Cash in Hand	30000

Procedure:

Step 1: Open GNUKhata

    offline: Applications → Office → GNUKhata

    Online : www.gnukhata.in   Try demo → stable/testing demo

Step 2: Create Organisation

    Click on ' create organisation'

    enter organisation Name, Organisation type and Financial year

Step 3: Create Admin

        Enter necessary details

Step 4: Create Appropriate Ledger account

    Master → create Account → Select group → Sub group → Type account name ,

    and opening balance.   →Save

Account Name	Group	Sub Group	Opening Balance
Capital	capital	None	250000
Loose Tools	Current Asset	Loose Tools	50000
Creditors	Current Liabilites	Creditors for purchase	50000
Bank Loan	Loans(Liability)	Secured	75000
Land	Fixed Asset	Land	100000
Plant & machinery	Fixed Asset	Plant & machinery	100000
Building	Fixed Asset	Buildings	75000
Debtors	Current Asset	Sundry Debtors	50000
Outstanding		Sundry Creditors	3000

Salaries	Current Liabilities	for expense	
Cash in hand	Current asset	Cash	30000

Step : Display Balance sheet

Report → Balance sheet.

****

PRACTICAL NO: 29

TABLE & QUERY

QUESTION:
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	M	60000
102	ANIL	M	40000
103	ROOPA	F	80000

a. Display the name of employees drawing basic pay greater than or equal to 60000
b. Name of employees beginning with "A"

Procedure:

1.Open LibreOffice base

Application → Office → LibreOffice Base

2. Create a new database

In the **database wizard**   select ' **create new database'** option and click **finish**

select appropriate location and give database name   . click '**save**' button

3. Create table

   In the database window select **tables** and click '**create table in design view**' under the the **tasks** section. A table creation screen will be opened.

4.Enter the field name and field types

Field Name	Field Type
EMP_ID	TEXT[VARCHAR]
EMP_NAME	TEXT[VARCHAR]
EMP_SEX	TEXT[VARCHAR]
EMP_BASICPAY	NUMBER[NUMERIC]

5. Set primary key

   Right click the row selector of Emp_Id and select **primary key**

6. Save the table in the name of '**Emp_details**' and close the window

7.Double click the table '**Emp_details**'. Enter the details as given in the question.

   Save it and close it.

8. Create query

   In the database window ,click on the **queries** button and under the **task** section

   click '**create queries in design view**'

   select table '**Emp_details**' and click add button. **Close** the window.

9. Select all the fields by double clicking on it.

10. In the criterion field of **EMP_BASICPAY** column enter >=60000

   and press **F5**   or   click **Run query Button.** and save it.

11. Repeat the step 9 and 10 . against the criterion in the EMP_NAME type

   Like 'A*' and press **F5** or **Run Query**. Save it.

   ****

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PROCEDURE NO. 30

PAYROLL

QUESTION: (A): Prepare a Payroll of Employees with the Gross Pay on the basis of the following Details.

EMP ID	EMP NAME	EMP BASIC PAY	DA(20% OF BP)	HRA
201	SUBHASH	40000		250
201	GEETHA	41500		250
203	SAJANA	48000		250
204	AKHIL	54000		250

(B): Display the salary details of employees names ending with "A"**.**

Procedure:-

   1.Open LibreOffice base

Application → Office → LibreOffice Base

2. Create a new database

   In the **database wizard**   select ' **create new database'** option and click **finish**

.   select appropriate location and give database name   . click '**save**' button

3. Create table

   In the database window select **tables** and click '**create table in design view**'

  under the the **tasks** section. A table creation screen will be opened.

4.Enter the field name and field types

Field Name	Field Type
EMP_ID	TEXT[VARCHAR]
EMP_NAME	TEXT[VARCHAR]
EMP_BASICPAY	NUMBER[NUMERIC]
HRA	NUMBER[NUMERIC]

Set EMP_ID as primary key. Save table name as 'tbl_payroll' and close it

5.Double click the table 'tbl_payroll'. Enter the details as given in the question. Save it and close it.

6. Create query

In the database window ,click on the **queries** button and under the **task** section,

click '**create queries in design view**'

select table 'tbl_payroll' and click add button. **Close** the window.

7. Select all the fields except HRA, by double clicking on it.

8. In the next column against the field ,type the formula to calculate DA "EMP_BASICPAY" * 20/100

and in the 'alias' column type 'DA'

9. Select   the next field as 'HRA'

10 .In the next column against the field, Type the formula to calculate Gross Salary

"EMP_BASICPAY" + ("EMP_BASICPAY" * 20/100)+"HRA"

and in the alias column type 'GROSS SALARY'

11. Press **F5** or click on **Run Query** button to display the result.

12. Against criterion in the **EMP_NAME** column type Like' A*'

and press **F5**   or   click **Run query Button.** and save it

****

PRACTICAL NO: 31

TABLE, FORMS & QUERY

QUESTION:Create a database table named TABLE_EMPLOYEE and enter the following details using a form.

EMP_ID	EMP_NAME	BP	HRA
1001	MAJEED	10000	1500
1002	ABHILASH	20000	1500
1003	SUNIL	30000	1500

Also create a query to display EMP_NAME and BP.

Procedure:

1.Open LibreOffice base

Application → Office → LibreOffice Base

2. In the **database wizard**   select ' **create new database'** option and click
       finish

   select appropriate location and give database name   . click '**save**' button

3. Create table

    In the database window select **tables** and click '**create table in design view**'

 under the the **tasks** section. A table creation screen will be opened.

4. Enter the field name and field types

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Field Name	Field Type
EMP_ID	TEXT[VARCHAR]
EMP_NAME	TEXT[VARCHAR]
BP	NUMBER[NUMERIC]
HRA	NUMBER[NUMERIC]

Set EMP_ID as primary key. Save table name as '**TBL_EMPLOYEE'** and close it

5. Create form
In the database window click on the **forms** button and under the **task** section, click   **'use wizard to create a form'.**

A form wizard window will be opened.
6. In the form wizard, select the table **'TBL_EMPLOYEE'** .Then press Add All button (>>) to all fields to form. Then click Next button.
Next → Next → Next → Next

Enter the name of the form and Click **Finish** Button. A data entry form

will be displayed.

In that form we can enter the data as seen in the question.

7. Create query

In the database window ,click on the **queries** button and under the **task** section,

click '**create queries in design view'**

select the table '**EMPLOYEE**' and click **add** button. Close the window.

8. Select the field **EMP_NAME** and **BP** by double clicking on it.

Press **F5** or click on **Run Query button** to display the result.

****

PRACTICAL NO :32
QUERY

QUESTION:

From the following details calculate Total cost and profit/lost of each quarter for the year 2016 - 2017 by using appropriate query.

QUARTER	SALES	COST	ADM_EXP	SELLING_ EXP	TOTAL_C OST	PROFIT_L OSS
Q1	80000	45000	5000	2000		
Q2	60000	35000	5000	3000		
Q3	50000	30000	6000	4000		
Q4	40000	30000	7000	5000		

Procedure:

1.Open LibreOffice base

Application → Office → LibreOffice Base

2.Create table

In the database window select **tables** and click '**create table in design view**'

under the the **tasks** section. A table creation screen will be opened.

3. Enter the field name and field types

Field Name	Field Type
QUARTER	TEXT[VARCHAR]
SALES	NUMBER[NUMERIC]
COST	NUMBER[NUMERIC]
ADM_EXP	NUMBER[NUMERIC]
SELLING_EXP	NUMBER[NUMERIC]

Set **QUARTER** as primary key. Save table name as '**TBL_SALES**' and
        close it

4. Open the table' TBL_SALES' and enter the sales and cost details of each
    quarter as seen in the question.

5.Create query

In the database window ,click on the **queries** button and under the **task** section,

click '**create queries in design view'**

select the table 'TBL_SALES' and click **add** button. Close the window.

6. Select all the fields by double clicking on it.

7. In the next column against the field ,type the formula to calculate TOTAL

   COST

   "COST" + "ADM_COST" + "SELLING_EXP"

   and in the 'alias' column, type **'TOTAL_ COST'**

8. In the next column against the field, Type the formula to calculate Profit
   or Loss

   "SALES"-("COST" + "ADM_COST" + "SELLING_EXP")

and in the 'alias column , Type **'PROFIT_LOSS'**

9.Press **F5** or click on **Run Query** button to display the result

   ****

PRACTICAL NO: 33

TABLE -RELATIONSHIPS

QUESTION:Create database tables named EMPLOYEE and
          PAY_DETAILS   with   the Following field names.

TABLE NAME	FIELDS
EMPLOYEE	EMP_ID, EMP_NAME, EMP_SEX
PAY_DETAILS	EMP_ID, BP,DA,HRA

Create relationship between these two tables.

Procedure:

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1. Open LibreOffice base

Application → Office → LibreOffice Base

2. Create a new database

   In the **database wizard**   select ' **create new database'** option and click **finish**

   select appropriate location and give database name   . click '**save**' button

3.In the database window select **tables** and click '**create table in design view**' under the the **tasks** section. A table creation screen will be opened.

4. Enter the field name and field types

Field Name	Field Type
EMP_ID	TEXT[VARCHAR]
EMP_NAME	TEXT[VARCHAR]
EMP_SEX	TEXT[VARCHAR]

   Set **EMP_ID** as primary key. Save table name as '**EMPLOYEE**' and close it

6.Create another Table in Design View with the fields EMP_ID, BP, DA and HRA.

Field name	Field Type
EMP_ID	TEXT[VARCHAR]
BP	NUMBER[NUMERIC]
DA	NUMBER[NUMERIC]
HRA	NUMBER[NUMERIC]

   Set **Emp_ID** as Primary Key and save it as '**Pay_Details**'

8. Create Relationship between the tables

   Tools → Relationship

Add both tables to the relationship window and close the dialogue box.

9. In the Relationship window click on **EMP_ID** field of one table and drag and drop
   on to the **EMP_ID** field of other table. Then a connecting line is formed between
   these two tables, which indicates the relationships between these two tables.

10. Click ' **save**' button and **close** the window

<p style="text-align:center">***</p>

<h1 style="text-align:center">PRACTICAL No:34
CREATION OF REPORTS</h1>

QUESTION:Create STUDENT table in database with the following fields

Field Name	Data Type	Field Width
STUD_NO	Text	5
STUD_NAME	Text	25
SEX	Text	1
PLACE	Text	20
CLASS	Text	10

   (Hint: Classes are Science, Commerce and Humanities)
a) Enter six records with imaginary details.
b) Prepare of report of students from commerce class.

Procedure:

1. Open LibreOffice base

<p style="text-align:center">Application → Office → LibreOffice Base</p>

2. Create a table in design view by entering the field name, field type, and

   Field width as seen in the question.
    Set **STUD_NO** as primary key and save it as "**STUDENT"** and close .
3.Open the table "STUDENT" and enter imaginary details for any six

   students. Then close the table.

4. Create query

In the database window ,click on the **queries** button and under the **task**

section, click '**create queries in design view**'

select the table '**STUDENT**' and click **add** button. Close the window.

6. Select all the fields by double clicking on it.

7.In the criteria field of the **CLASS** enter the text '**Commerce**' to display only Commerce Students.

Save the query in the name '**Q_STUDENT**'

8. Create Report

In the database window ,click on the **Report** button and under the **task** section, click '**use wizards to create a report**'

A report wizard will be opened**.**

select '**QSTUDENT**' Query. Then press Add All button (>>) to all fields to report. Then click **Next** button.

set labelling, sort and layout settings if necessary, then click **next** button.

In **Create report section**, give the name of report as '**R_STUDENT**' and select **modify report layout** and click **finish** button.

After giving necessary modifications click **execute Report button** to view the report**.**

****