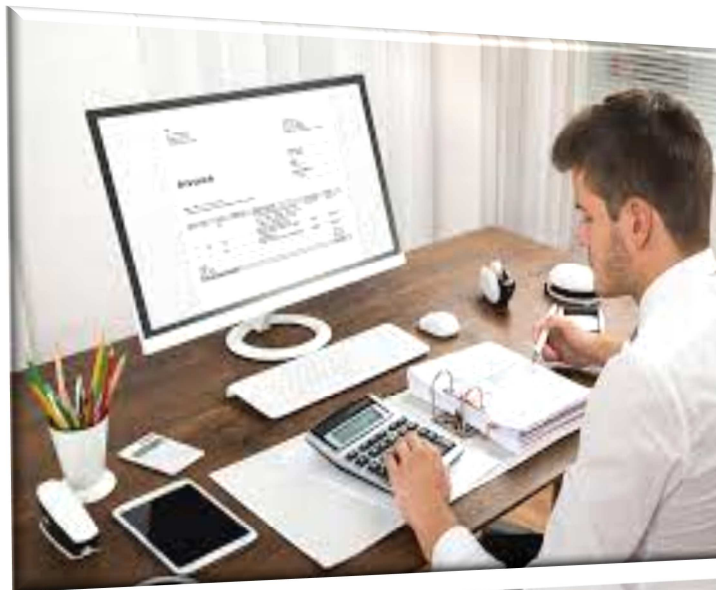


LAB MANUAL

COMPUTERISED ACCOUNTING



MODEL PRACTICALS 2021-2022



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PRACTICAL - 1

SPREADSHEET – Use of COUNT Function

Consider the following table:

	A	B	C	D	E
1	GOODWILL		5000	&	1500
2	450	COPYRIGHT	@	175	PATENT

Answer the following questions using appropriate Spreadsheet 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. How many empty (Blank) cells are there in the table?

AIM

To find solutions to above questions by using COUNT function

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
1	GOODWILL		5000	&	1500
2	450	COPYRIGHT	@	175	PATENT

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

Cell Name	Text / Formula to be entered
A7	No. of cells containing numbers only
E7	=COUNT(A1:E2)
A8	No. of cells containing any data
E8	=COUNTA(A1:E2)
A9	No. of cells containing the value exceeding 1000
E9	=COUNTIF(A1:E2,">1000")
A10	No. of cells which are empty
E10	=COUNTBLANK(A1:E2)



7	No. of cells containing numbers only	4
8	No. of cells containing any data	9
9	No. of cells containing the value exceeding 1000	2
10	No. of cells which are empty	1

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PRACTICAL - 2

SPREADSHEET – Use of SUM and SUMIF Functions

The below table shows Name, Designation and Monthly Salary of employees in Eastern Agencies for the month of October 2021.

Name of Employee	Designation	Monthly Salary (₹)
ANIL	Finance Manager	150000
SUNIL	Marketing Manager	100000
PRAVEEN	Finance Manager	120000
PRADEEP	Accountant	40000
ANJU	Purchase Manager	145000
MANJU	Clerk	40000

Based on the above details, find solutions to the following with the help of a Spreadsheet

- The Total of monthly salary (using SUM Function)
- The total monthly salary paid to Finance Manager in the firm.(using SUMIF Function)

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AIM

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

PROCEDURE

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 , Designations in the range B2:B7 and Salary amount in the range C2:C7.

	A	B	C
1	Employee Name	Designation	Monthly Salary
2	ANIL	Finance Manager	150000
3	SUNIL	Marketing Manager	100000
4	PRAVEEN	Finance Manager	120000
5	PRADEEP	Accountant	40000
6	ANJU	Purchase Manager	145000
7	MANJU	Clerk	40000

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

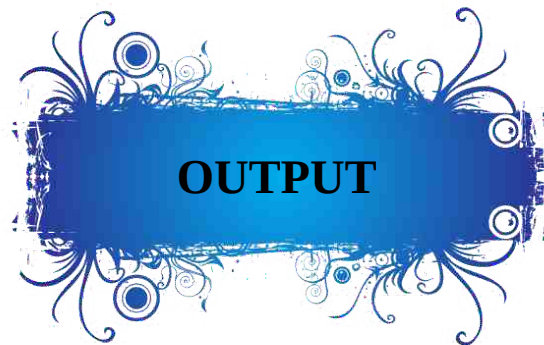
Cell Name	Description to be entered in the cell
A10	Total Monthly Salary
A11	Total Monthly Salary paid to the Finance Manager (FM) in the firm

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,"Finance Manager",C2:C7)



	A	B
10	Total monthly salary	595000
11	Total monthly salary paid to FM	270000

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PRACTICAL - 3

SPREADSHEET – Preparation of Payroll

Prepare Payroll from the following details

Name	Basic Pay	Contribution to PF
Smrithi	72000	15000
Arpitha	65000	10000
Tovino	81000	20000
Anarkali	54000	8000
Hithesh	43000	-----

Other Details

DA - 7% of Basic Pay

HRA - 4% of Basic Pay

TDS - 10% of Basic Pay

AIM

To prepare Payroll by using LibreOffice Calc spreadsheet.

PROCEDURE

1. Applications → Office → LibreOffice Calc

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2. Enter the following Labels in respective cells

A1-NAME, B1-BASIC PAY, C1-DA, D1-HRA, E1-GROSS,
F1-PF, G1-TDS, H1-NET SALARY

3. Enter the Name of Employees from cells **A2** to **A6**

4. Enter Basic pay of each employee from cells **B2** to **B6**

5. In the cell **C2**, enter the formula, **=B2*7%** and press ENTER key. Drag the formula down up to **C6** cell to find the DA amount of remaining employees.

6. In the cell **D2**, enter the formula, **=B2*4%** and press ENTER key. Drag the formula down up to **D6** cell to find the HRA amount of remaining employees.

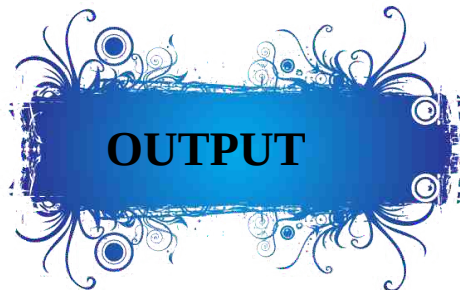
7. In the cell **E2**, enter the formula, **=SUM(B2:D2)** to calculate Gross Salary of the first employee and press ENTER key. Drag the formula down up to **E6** cell to find the Gross Salary of remaining employees.

8. Enter the PF Contribution amount as given in question in respect of each employee from Cell **F2** to **F5**.

9. To calculate the value of TDS, in the cell **G2**, enter the formula, **=E2*10%** and press ENTER key. Drag the formula down up to **G6** cell to find the TDS amount of remaining employees.

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10. Finally, to calculate the NET SALARY, in the cell H2, enter the formula, =E2-F2-G2 and press ENTER key. Drag the formula down up to H6 cell to find the NET Salary of remaining employees.



	A	B	C	D	E	F	G	H
1	NAME	BASIC PAY	DA	HRA	GROSS	PF	TDS	NET SALARY
2	SMRITHI	72000	5040	2880	79920	15000	7200	57720
3	ARPITHA	65000	4550	2600	72150	10000	6500	55650
4	TOVINO	81000	5670	3240	89910	20000	8100	61810
5	ANARKALI	54000	3780	2160	59940	8000	5400	46540
6	HITHESH	43000	3010	1720	47730	0	4300	43430

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PRACTICAL - 4

SPREADSHEET – Preparation of Bar Chart

Profits earned by a Company for two products are given below. Use Spreadsheet to present them in a Bar chart.

Year	Product A	Product B
2017	32000	25000
2018	45000	68000
2019	35000	72000
2020	58000	53000

AIM

To prepare a Bar Chart by using LibreOffice Calc spreadsheet.

PROCEDURE

1. Applications → Office → LibreOffice Calc
2. Enter the given details in respective cells as below:

	A	B	C
1	YEAR	Product A	Product B
2	2017	32000	25000
3	2018	45000	68000
4	2019	35000	72000
5	2020	58000	53000

3. Select the data range A1:C5 to prepare Bar chart.

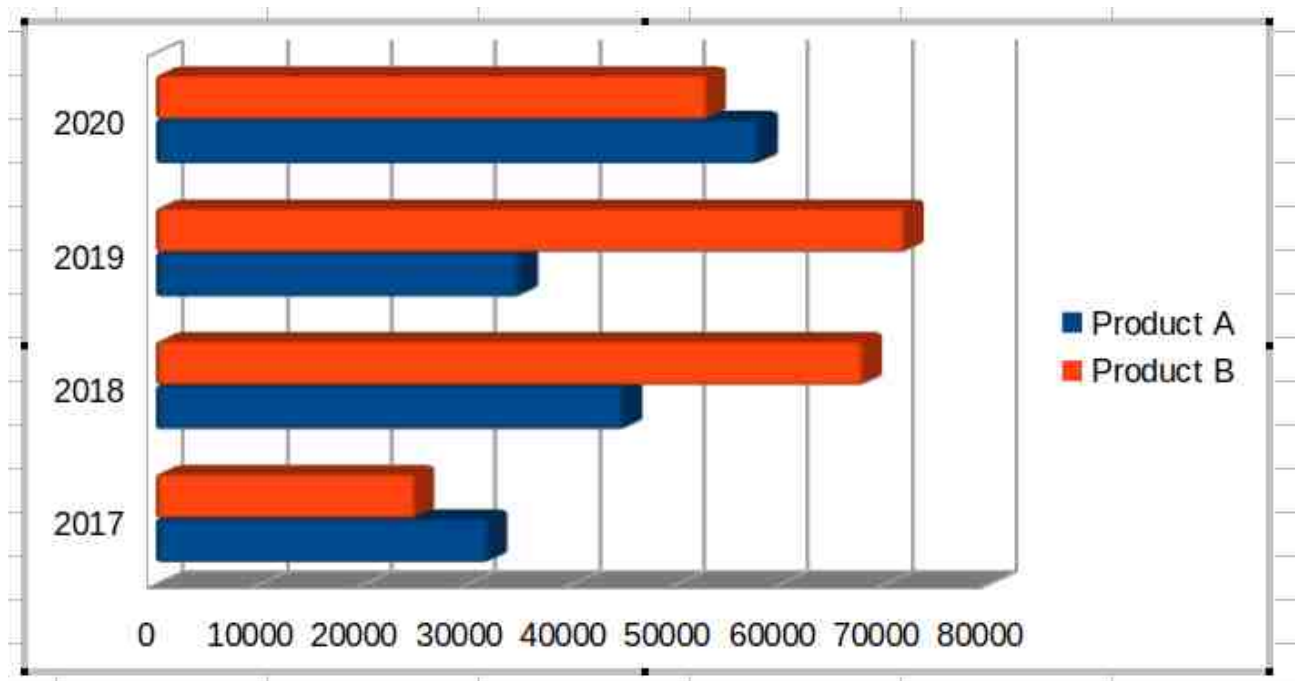
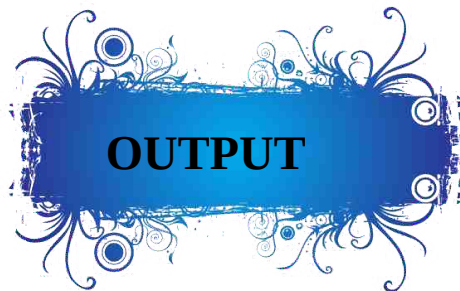
Then Go to INSERT Menu → CHART

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4. A Chart Wizard window appears. Here select the **Chart type** as **Bar Chart**. Then Click 'Next' button.

5. Select the option, **First Column as Label**.

Click **FINISH** button to insert chart



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PRACTICAL - 5

Preparation of Profit and Loss A/c & Balance Sheet

From the following transactions of GOODWILL TRADERS, display Profit and Loss Account & Balance sheet using the Accounting Software GNUKhata

01.01.2021	Commenced business with cash	Rs.2,50,000
04.01.2021	Cash deposited with Federal Bank	Rs.1,00,000
10.01.2021	Purchased Machinery	Rs.50,000
16.01.2021	Purchased goods	Rs.18,000
21.01.2021	Sold goods for cash	Rs.20,500
29.01.2021	Sold goods to Thejus	Rs. 8,500
31.01.2021	Paid rent	Rs. 2,500

AIM

To prepare Profit and Loss A/c & Balance Sheet from the given question using GNUKhata Accounting software

PROCEDURE

1. Initialise GNUKhata : *Applications → Office → GNUKhata*
2. Create Organisation : Create GOODWILL TRADERS
(Financial Year : 01.04.2020 – 31.03.2021)
3. Create ADMIN user
4. Create Ledgers : *Master → Create Account*

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Group	Sub Group	Account
Capital	None	Capital
Current Assets	Cash	Cash
Current Assets	Bank	Federal Bank
Fixed Assets	Plant & Machinery	Machinery
Direct Expense	None	Purchases
Direct Income	None	Sales
Current Assets	Sundry Debtors	Thejus
Indirect Expense	None	Rent

5. Voucher Entry : *Voucher* → *Select appropriate voucher*

Voucher Type	Function Key	Voucher Type No.	Voucher Date	Account Name	Dr / Cr	Amount
Receipt	F4	1	01.01.2021	Cash Capital	Dr Cr	2,50,000
Contra	F8	1	04.01.2021	Federal Bank Cash	Dr Cr	1,00,000
Payment	F5	1	10.01.2021	Machinery Cash	Dr Cr	50,000
Purchase	F7	1	16.01.2021	Purchases Cash	Dr Cr	18,000
Sales	F6	1	21.01.2021	Cash Sales	Dr Cr	20,500
Sales	F6	2	29.01.2021	Thejus Sales	Dr Cr	8,500
Payment	F5	2	31.01.2021	Rent Cash	Dr Cr	2,500

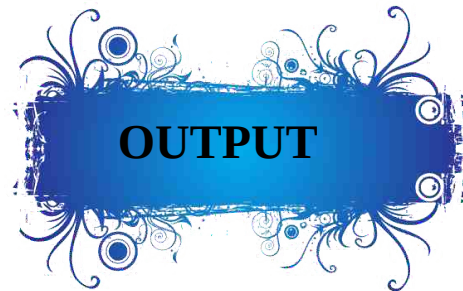
6. Display Profit and Loss A/c : *Report* → *Profit & Loss*

Set, View Profit & Loss for the period from **01.04.2020 to 31.03.2021** and Click on **View** button.

7. Display Balance Sheet : *Report* → *Balance Sheet*

Set, View Balance Sheet for the period from **01.04.2020 to 31.03.2021** and Balance Sheet Type as **Conventional Balance Sheet**. Then Click on **View** button.

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PROFIT & LOSS ACCOUNT

Particulars	Amount	Particulars	Amount
DIRECT EXPENSE		DIRECT INCOME	
To, Purchases	18000.00	By, Sales	29000.00
To, Gross Profit C/F	11000.00		
TOTAL	29000.00	TOTAL	29000.00
INDIRECT EXPENSE		INDIRECT INCOME	
To, Rent	2500.00	By, Gross Profit B/F	11000.00
To, Net Profit Carried to B/S	8500.00		
TOTAL	11000.00	TOTAL	11000.00

Gross Profit - Rs.11000/-

Net Profit - Rs. 8500/-

BALANCE SHEET

Conventional Balance Sheet as on 31-03-2021			
Capital and Liabilities	Amount	Property and Assets	Amount
CAPITAL	250000.00	FIXED ASSETS	50000.00
LOANS(LIABILITY)	0.00	INVESTMENTS	0.00
CURRENT LIABILITIES	0.00	CURRENT ASSETS	208500.00
RESERVES	8500.00	LOANS(ASSET)	0.00
Profit for the Year: 8500.00		MISCELLANEOUS EXPENSES(ASSET)	0.00
TOTAL	258500.00	TOTAL	258500.00

Balance Sheet Total - Rs.258500/-

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LibreOffice Base

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

AIM

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

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.

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LibreOffice Base

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 Field Type

	Field Name	Field Type
	EMP_ID	Number [NUMERIC]
	EMP_NAME	Text [VARCHAR]
	EMP_SEX	Text [VARCHAR]
	EMP_BASIC PAY	Text [VARCHAR]

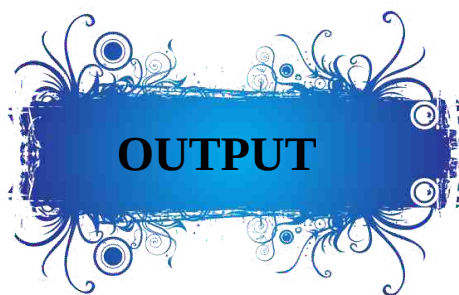
Select and set **EMP_ID** field as primary key

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.



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