

Computerised Accounting – Procedure for Record Book

Prepared by **Ajith Kanthi Wayanad**

1. SUM and SUMIF Function

Sunitha Agencies furnishes you the following details for the month of March 2017.

Employee Name	Designation	Monthly Salary (Rs.)
Abhimanyu	GM	90000
Abhishek	MM	65000
Adarsh	FM	57000
Adil	FM	35000
Adithya	MM	35000
Akhilesh	FM	30000

Find out the following:

- The total monthly salary by Naming the concerned range as TOT_SALARY.
- The total monthly salary paid to the MM (Marketing Manager) in the firm.

Procedure:

- Open Spreadsheet: Applications – Office – LibreOffice Calc.
- Enter the given details as follows:

	A	B	C
1	Employee Name	Designation	Monthly Salary (Rs.)
2	Abhimanyu	GM	90000
3	Abhishek	MM	65000
4	Adarsh	FM	57000
5	Adil	FM	35000
6	Adithya	MM	35000
7	Akhilesh	FM	30000

- Select the range C2 to C7
- Data – Define Range – Enter the name as TOT_SALARY – OK
- Enter the formulae as follows:
 - Cell C8 =SUM(TOT_SALARY)
 - Cell C9 =SUMIF(B2:B7,"MM",TOT_SALARY)

Output: a) 312,000 b) 100,000

2. NESTED IF Function

Akshai obtained the following scores out of 100 in his Higher Secondary Examination, March 2017.

Score Obtained		Criteria for Grade	
Subjects	Scores	Scores	Grades
English	65	90 - 100	A+
Hindi	97	80 - 89	A
Business Studies	70	70 - 79	B+
Accountancy	40	60 - 69	B
Economics	36	50 - 59	C+
Computer Applications	28	40 - 49	C
		30 - 39	D+
		Below 30	D

Convert the above Scores into Grades for each subject based on the given criteria, by using IF function.

Procedure:

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	Subjects	Scores	Grade
2	English	65	
3	Hindi	97	
4	Business Studies	70	
5	Accountancy	40	
6	Economics	36	
7	Computer Applications	28	

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<=30,"D"))))))))

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

Output: B, A+, B+, C, D+, D

3. COUNT Function

Consider the following table:

	A	B	C	D	E	F	G	H	I	J
1	300	250			900	600	ASSET	200	LIABILITY	1050
2		245	780	490	7890	402	TAX	BR	BP	LOAN

Answer the following questions using appropriate functions:

- a. How many cells containing Numbers only?
- b. Count the Number of cells contain any value.
- c. Count the Number of cells containing the value exceeding 550.

Procedure:

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	300	250			900	600	ASSET	200	LIABILITY	1050
2		245	780	490	7890	402	TAX	BR	BP	LOAN

3. Enter the formulae:

- a) Cell A3: =COUNT(A1:J2)
- b) Cell A4: =COUNTA(A1:J2)
- c) Cell A5: =COUNTIF(A1:J2,">550")

Output: a) 11 b) 17 c) 5

4. Age Calculation

Ms. Akshaya wants to apply for an Examination this year. But the upper age limit is 35 as on 01/08/2019. Determine whether she is eligible to apply or not, based on the cut off age, if her date of birth is 31/12/1990. Use appropriate spreadsheet function.

Procedure:

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells.
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: $=IF(D2<=35,"ELIGIBLE","NOT ELIGIBLE")$

Output - Age: 28.58 Eligibility: Eligible

	A	B	C	D	E
1	Name	Cut off date	Date of Birth	Age	Eligibility
2	Akshaya	01/08/19	31/12/90	28.583162218	ELIGIBLE

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

The scores obtained by some students in a competitive examination are given below. Find out the HIGHEST, LOWEST and AVERAGE scores using appropriate function in spreadsheet.

	A	B	C	D	E	F	G	H
1	Name	ALMA	AMALA	AMEEN	AMIDA	AMRUTHA	ANILA	ANJANA
2	Scores	320	390	488	234	399	600	480

Procedure:

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

	A	B	C	D	E	F	G	H
1	Name	ALMA	AMALA	AMEEN	AMIDA	AMRUTHA	ANILA	ANJANA
2	Scores	320	390	488	234	399	600	480

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

Enter the formulae as follows:

- a) Cell B3: $=MAX(B2:H2)$
- b) Cell B4: $=MIN(B2:H2)$
- c) Cell B5: $=AVERAGE(B2:H2)$

Output: a) Highest: 600 b) Lowest: 234 c) Average: 415.85

6. CONCATENATE Function

Fill the Address in F2 using CONCATENATE Function based on the data given below.

	A	B	C	D	E
1	Name	House Name	Place	Post	PIN
2	ANSIYA	HAPPY HOME	APPAD	MEENANGADI	673591

Procedure:

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

	A	B	C	D	E	F
1	Name	House Name	Place	Post	PIN	Address
2	ANSIYA	HAPPY HOME	APPAD	MEENANGADI	673591	

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

Output: ANSIYA HAPPY HOME APPAD MEENANGADI 673591

7. VLOOKUP Function

Find out the BASIC PAY of Ms. SITHARA using VLOOKUP Function using EMPCODE 1890.

Emp No.	Name	Basic Pay
1650	ANU	22000
3537	ARSHID	31000
1890	SITHARA	45000
7656	ASHINA	56400

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

	A	B	C
1	Emp No.	Name	Basic Pay
2	1650	ANU	22000
3	3537	ARSHID	31000
4	1890	SITHARA	45000
5	7656	ASHINA	56400

3. Enter the formula in the Cell C7:

=VLOOKUP(A4,A2:C5,3,0)

Output: 45000

8. HLOOKUP Function

Find out the actual profit for QUARTER II using HLOOKUP function from the following details.

	Quarter I	Quarter II	Quarter III	Quarter IV
SALES	50000	56000	78000	77500
COST	34000	42000	70000	56000
PROFIT	16000	14000	8000	21500

Procedure:

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

	A	B	C	D	E
1		Quarter I	Quarter II	Quarter III	Quarter IV
2	SALES	50000	56000	78000	77500
3	COST	34000	42000	70000	56000
4	PROFIT	16000	14000	8000	21500

3. Enter the formula in the Cell C6:

=HLOOKUP(C1,A1:E4,4,0)

Output: 14000

9. Conditional Formatting

The List of Debtors and the amount due from them are given below. Apply Conditional formatting to highlight receivables with date that are expired on 31/01/2019. Also highlight the receivables more than 50,000 with red colour.

No.	Name	Amount Receivables	31/01/19
1	ATHULYA	65000	20/01/19
2	BHAVANA	39000	19/01/19
3	RAHNA	55000	18/01/19
4	HASNA	41000	31/03/19
5	JAHANA	33500	18/01/19

Procedure:

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.

	A	B	C	D
1	No.	Name	Amount Receivables	31/01/19
2	1	ATHULYA	65000	20/01/19
3	2	BHAVANA	39000	19/01/19
4	3	RAHNA	55000	18/01/19
5	4	HASNA	41000	31/03/19
6	5	JAHANA	33500	18/01/19

2. Enter the given data in appropriate cells.
3. Select the range D2 to D6 – Format – Conditional – Condition – Cell value is: Less than or equal to – Click on the next box – Click on Cell D1 – Apply Style: New Style – Background – Red Colour – OK – OK
4. Select the range C2 to C6 – Format – Conditional – Condition – Cell value is: Greater than – Click on the next box – 50000 – Apply Style: New Style – Background – Red Colour – OK – OK.

Output: All dates except 31/03/2019 will be highlighted with Red Colour
Rs.65000 and Rs.55000 will be highlighted with Red Colour

10. ONE VARIABLE DATA TABLE

Prepare a ONE VARIABLE TABLE showing the repayment of the loan in different number of payments such as 12 months, 24 months, 36 months, 48 months and 60 months. Use PMT Function.

Loan amount Rs. 600,000

No. of payments – 36 months

Annual Rate of interest – 9%

Procedure:

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

	A	B
1	Rate	9.00%
2	No. of Payments	36
3	Loan amount (PV)	600000
4	Type	0
5	Monthly Instalment	
6	No. of Months	Monthly Instalment
7	12	
8	24	
9	36	
10	48	
11	60	

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.19079.84

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: 52470.89, 27410.85, 19079.84, 14931.03, 12455.01

11. PIVOT Table

Find out the District-wise sales by creating a Pivot Table:

No.	Products	Sales Rs.	District
1	CHAIR	32000	WAYANAD
2	TABLE	24000	TRIVANDRUM
3	SHELF	36000	KOZHIKODE
4	TV STAND	54000	KANNUR
5	COT	47000	THRISSUR

Procedure:

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

No.	Products	Sales Rs.	District
1	CHAIR	32000	WAYANAD
2	TABLE	24000	TRIVANDRUM
3	SHELF	36000	KOZHIKODE
4	TV STAND	54000	KANNUR
5	COT	47000	THRISSUR

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

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

Output: PIVOT TABLE

Sum - Sales Rs.	Data					
Products	KANNUR	KOZHIKODE	THRISSUR	TRIVANDRUM	WAYANAD	Total Result
CHAIR					32000	32000
COT			47000			47000
SHELF		36000				36000
TABLE				24000		24000
TV STAND	54000					54000
Total Result	54000	36000	47000	24000	32000	193000

12. Bar Chart

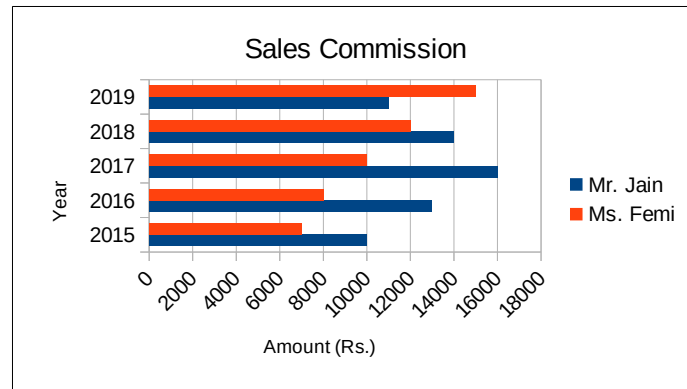
The sales commission earned by Mr. Jain and Ms. Femi for the year 2015-2019 are given below:
Present the data in a Bar chart.

Year	Mr. Jain	Ms. Femi
2015	10000	7000
2016	13000	8000
2017	16000	10000
2018	14000	12000
2019	11000	15000

Procedure:

1. Open Spreadsheet: Applications – Office – LibreOffice Calc.
2. Enter the given data in appropriate cells.
3. Select the data – Insert – Chart – Chart Type: Bar – **Data Range** – Check (Tick) First row as label and First column as label – **Chart Element** – Give the chart title as **Sales Commission** – X Axis – **Year** – Y Axis – **Amount (Rs.)** – Finish.

Output: Bar Chart is Displayed as follows:

**13. Pie Chart**

Show a Pie Chart from the following data for Motor Cars registered in the Motor Vehicle department during 2018-2019 in a Kozhikode District.

Car	Hyundai	Maruti	Honda	Mahindra	Audi	BMW
No. of Cars	1400	2000	1300	450	150	200

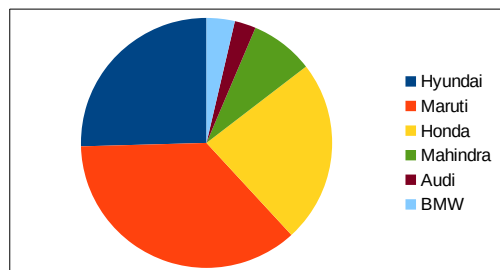
Procedure:

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

	A	B	C	D	E	F	G
1	Car	Hyundai	Maruti	Honda	Mahindra	Audi	BMW
2	No. of Cars	1400	2000	1300	450	150	200

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

Output: Pie Chart Displayed

**14. Column Chart with Title**

Draw a Column Chart for the following data and give a title – **Marks Scored by Students.**

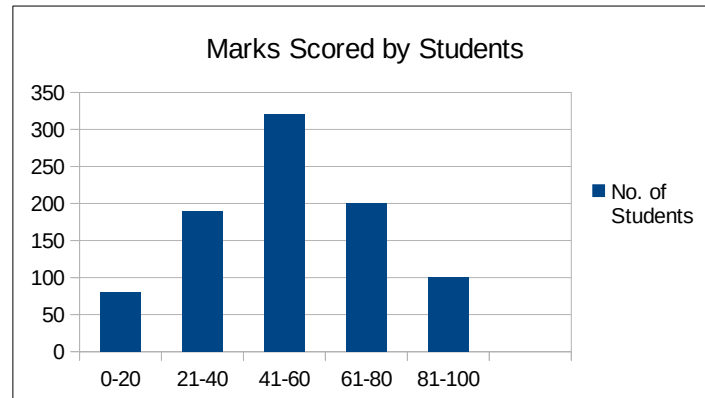
Marks	0-20	21-40	41-60	61-80	81-100
No. of Students	80	190	320	200	100

Procedure:

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
No. of Students	80	190	320	200	100

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 “Marks Scored by Students” – Finish.

Output: Column Chart Displayed**15. Depreciation under Straight Line Method (SLN)**

Manya Ltd. Purchased a machine on 01-01-2016 for Rs. 400,000 and spent Rs. 20,000 for the installation. The expected salvage value is Rs. 40,000, at the end of its useful life of 8 years. Calculate annual depreciation under SLN method using Spreadsheet.

Procedure:

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

Asset	Cost	Installation Charges	Total Cost	Salvage Value	Life in Years	Depreciation
Furniture	600000	30000		60000	8	
Machinery	400000	40000		40000	10	

3. To calculate Total Cost: Enter the formula in D2: =B2+C2
4. To calculate depreciation: Enter the formula in F2: =SLN(D2,E2,F2)
5. Drag the Cell D2 to D3 and G2 to G3 to get the result for other asset (Machinery)

Output: Depreciation: Furniture = 71250 and Machinery = 40000

16. Statement of Depreciation under Diminishing Balance Method (DB)

A machinery was purchased on 1st April 2015 for Rs. 600,000. Its estimated life is 10 years with salvage value of Rs. 60,000. Accounting year is 1st April to 31st March every year. Calculate depreciation under Diminishing Balance method for 5 years.

Procedure:

1. Open Spreadsheet:
Applications – Office – LibreOffice Calc.

2. Enter the given data as follows:

	A	B	C
1	Cost	600000	
2	Salvage value	60000	
3	Life	10	
4	Date of Purchase	01/04/15	
5	Months in first year	12	
6	Statement of Depreciation		
7	Date	Period (Year)	Depreciation
8	31/03/16	1	
9	31/03/17	2	
10	31/03/18	3	
11	31/03/19	4	
12	31/03/20	5	

3. Enter the heading “Statement of Depreciation” in A6 and Merge the cells A6 to C6.

4. To calculate the depreciation under DB Method, enter the formula in C8:

=DB(600000,60000,10,B8,12)

5. Drag the Cell C8 using fill handle upto C12.

Output: 123600, 98138, 77922, 61870, 49125

17. Depreciation under Written Down Value Method (DB)

Calculate depreciation under WDV method using Spreadsheet based on the details below:

1	Name of Asset	Machinery	6	Pre-operating Cost	30000
2	Date of Purchase	10-07-2011	7	Salvage Value	40000
3	Installation Date	20-07-2011	8	Expected Life	8 Years
4	Cost of Machinery	700000	9	1 st year end date	31-03-2012
5	Installation Cost	40000	10	Period	1

Procedure:

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

	A	B
1	Name of Asset	Machinery
2	Date of Purchase	10-07-2011
3	Installation Date	20-07-2011
4	Cost of Machinery	700000
5	Installation Cost	40000
6	Pre-operating Cost	30000
7	Salvage Value	40000
8	Expected Life	8
9	1 st year end date	31-03-2012
10	Period	1
11	Months in first year	9
12	Total Cost	
13	Depreciation	

3. Find out the Total Cost in B12: $=B4+B5+B6$
4. Find the Depreciation under DB Method in B13:
 $=DB(B12,B7,B8,B10,B11)$

Output: Rs. 178,447.50

Note: Months in first year is taken as 9 even if the asset was purchased on 10/07/2011

18. Payroll Statement

Prepare a payroll from the following:

Name	Basic Pay	PF Loan
Diyooof	45900	3000
Nimmi	32500	4300
Farsin	67000	0
Navya	54000	5000
Shamil	65000	0
Nayana	79000	0
Sheheer	47800	6700

Additional information:

1. DA – 10% of Basic Pay
2. HRA – Rs. 2000 for employees Basic Pay greater than Rs. 50,000, for others Rs. 1500.
3. TA – Rs.500 per employee.
4. PF subscription – 10% of Gross Pay.
5. TDS – 10% of Gross Pay.

Procedure:

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

	A	B	C	D	E	F	G	H	I	J	K
1	Name	Basic Pay	DA	HRA	TA	GROSS PAY	PF Loan	PF SUBSCRIPTION	TDS	TOTAL DEDUCTIONS	NET PAY
2	Diyooof	45900					3000				
3	Nimmi	32500					4300				
4	Farsin	67000					0				
5	Navya	54000					5000				
6	Shamil	65000					0				
7	Nayana	79000					0				
8	Sheheer	47800					6700				

3. Calculate DA in the Cell C2: $=B2*10\%$
4. Calculate HRA in the Cell D2: $=IF(B2>50000,2000,1500)$
5. Enter the amount of TA in the Cell E2: 500
6. Calculate Gross Pay in the Cell F2: $=SUM(B2:E2)$
7. Find the PF Subscription in the Cell H2: $=F2*10\%$
8. Calculate TDS in the Cell I2: $=F2*10\%$
9. Calculate Total Deductions in the Cell J2: $=SUM(G2:I2)$
10. Calculate Net Pay in the Cell K2: $=F2-J2$
11. Drag each and every column till the end of the data using Fill Handle.

Output: 38992, 25900.8, 60961.6, 44522.4, 59203.2, 71524, 36968.8

19. To Ascertain Cash Balance in GNUKhata

Lulu Textiles furnishes their transactions for the month of January 2017. Ascertain cash balance for the month using accounting software GNUKhata.

Jan 1: Commenced business with cash Rs. 500,000

Jan 2: Bought office furniture Rs. 50,000

Jan 3: Goods purchased Rs. 50,000

Jan 4: Sold goods to Prasad Rs. 65,000

Jan 5: Salary to staff Rs. 15,000

Jan 6: Cash received from Prasad Rs 40,000

Procedure:

1. Open GNUKhata: Applications – Office – GNUKhata
2. Create Organisation “Lulu Textiles” with necessary details such as – Profit Making – Financial Year – Accounting Only etc.
3. Create Admin – User Name – Password etc.
4. Create Ledger Accounts (without opening balances) as detailed below:

Master – Create Account – Select Group – Sub-group – Account Name – Save

Account Name	Group	Sub-group
Cash	Current Asset	Cash
Capital	Capital	None
Furniture	Fixed Asset	Furniture
Purchase	Direct Expense	None
Sales	Direct Income	None
Prasad	Current Asset	Sundry Debtors
Salary	Indirect Expense	None

5. Voucher Entry: Voucher – Voucher Type etc. as shown below:

Date	Journal Entry	Amount	Voucher Type	Function Key
01/01/17	Cash Dr To Capital	500000 500000	Receipt	F4
02/01/17	Furniture Dr To Cash	50000 50000	Payment	F5
03/01/17	Purchase Dr To Cash	50000 50000	Purchase	F7
04/01/17	Prasad Dr To Sales	65000 65000	Sales	F6
05/01/17	Salary Dr To Cash	15000 15000	Payment	F5
06/01/17	Cash Dr To Prasad	40000 40000	Receipt	F4

6. Output: Show the Cash Account Balance: Reports – Ledger – Cash – Uncheck Monthly Ledger – Set Date – View.

Cash Balance Rs. 425,000

20. Final Accounts in GNUKhata

Enter the following transactions of Kanthi Traders using suitable accounting vouchers.

1-7-19 Started business with cash Rs. 200,000

1-7-19 Purchased machinery for Rs. 30,000

1-7-19 Rent paid Rs. 12,500

1-7-19 Cash deposited with Uco Bank Rs. 30,000

1-7-19 Purchased goods for cash Rs. 24,500

2-7-19 Sold goods Rs. 5600

a) Display Profit & Loss A/c b) Display Balance Sheet

Procedure:

1. Open GNUKhata: Applications – Office – GNUKhata
2. Create Organisation in the name of Kanthi Traders with necessary details such as – Profit Making – Financial Year – Accounting Only etc.
3. Create Admin – User Name – Password etc.
4. Create Ledger Accounts (without opening balances) as detailed below:

Master – Create Account – Select Group – Sub-group – Account Name – Save

Account Name	Group	Sub-group
Cash	Current Asset	Cash
Capital	Capital	None
Furniture	Machinery	Plant & Machinery
Rent	Indirect Expense	None
Uco Bank	Current Asset	Bank
Purchase	Direct Expense	None
Sales	Direct Income	None

5. Voucher Entry: Voucher – Voucher Type etc. as shown below:

Date	Journal Entry	Amount	Voucher Type	Function Key
01/07/19	Cash Dr To Capital	200000 200000	Receipt	F4
01/07/19	Machinery Dr To Cash	30000 30000	Payment	F5
01/07/19	Rent Dr To Cash	12500 12500	Payment	F5
01/07/19	Uco Bank Dr To Cash	30000 30000	Contra	F8
01/07/19	Purchase Dr To Cash	24500 24500	Purchase	F7
02/07/19	Cash Dr To Sales	5600 5600	Sales	F6

6. **Output:** a) To Display the Profit and Loss Account: Report – Profit & Loss – Set Date – View
Net Loss: Rs. 31,400
b) To Display the Balance Sheet: Report – Balance Sheet – Set Date – View
Balance Sheet Total Rs. 168600

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