

HSE MODEL PRACTICAL EVALUATION 2023**COMPUTERISED ACCOUNTING (Unofficial)**

Time 3 hrs.

Max. 40 scores

Instructions:

1. Part A – 9 Questions – Attempt 2 Qns – 6 Score each
2. Part B - 9 Questions – Attempt 2 Qns – 4 Score each
3. Part C - 3 Questions – Attempt 1 Qn – 6 Score
4. Part D - 3 Questions – Attempt 1 Qn – 6 Score
5. 4 score for Viva and 4 score for Record Work

PART – A (Attempt any 2 Questions – 2 x 6 = 12)

1. Find out the following based on the given information:

- a) Total Monthly Salary paid.
- b) Total salary paid to Accountants
- c) The name of employee with monthly salary of Rs. 75000 by using LOOKUP Function.

| Name | Designation | Salary |
|----------|-------------|--------|
| Abisha | Accountant | 75000 |
| Roshan | Manager | 70000 |
| Hebi | Accountant | 50000 |
| Malavika | Clerk | 40000 |

2. Neelima obtained the following scores out of 100 in her examination.

| Subject | Score | Subject | Score |
|------------------|-------|----------------|-------|
| English | 90 | Accountancy | 60 |
| Malayalam | 95 | Economics | 45 |
| Business Studies | 70 | Computer Appln | 34 |

Convert the score into Grades based on the given criteria using IF Function.

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

3. Enter the following details in a table and find the answers using appropriate COUNT Function.

| | | | |
|-------|---------|--------|-------|
| | Nadusha | | 2000 |
| 600 | | Jagath | |
| Nidal | 1100 | | Hanna |

- a) How many cells contain Numbers Only?
- b) How many cells contain any value?
- c) How many empty cells?
- d) How many cells contain the value more than 1000?

4. Shihana wants to apply for Manager post in a business organization this year. The upper age limit is 40 as on 01/01/2023. Her date of birth is 10/10/2000. Use appropriate spreadsheet function to determine whether she is Eligible to Apply or Not based on the cut off age.

5. A) Score obtained by the students in Economics are given below. Find the HIGHEST, LOWEST and AVERAGE score using spreadsheet function.

| Name | Siya | Amal | Anekha | Bhavna | Fidha |
|-------|------|------|--------|--------|-------|
| Score | 80 | 90 | 75 | 40 | 35 |

B) Join the data given below using spreadsheet function in F2.

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

6. Create a PIVOT table to give State wise sales of the products.

| Sl 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 |

7. A) Find the Basic Pay of Ms. Nija using VLOOKUP Function of the EMPCODE 1122

| EMPCODE | NAME | BASIC PAY |
|---------|---------|-----------|
| 3344 | NIYA | 55000 |
| 1122 | SHANA | 42000 |
| 2265 | NAJAD | 33000 |
| 3399 | GAUTHAM | 59000 |

B) Find the profit for QUARTER 2 using HLOOKUP Function.

| | QUARTER 1 | QUARTER 2 | QUARTER 3 |
|--------|-----------|-----------|-----------|
| Sales | 900000 | 125000 | 155000 |
| Cost | 65000 | 100000 | 125000 |
| Profit | 20000 | 30000 | 35000 |

8. Enter the following list of students after applying the data validation rules.

Data Validation Rules:

- a) Age should be between 16 and 20
- b) The subjects must limit to Commerce and Science.

| Ad. No. | Name | Subject | Age |
|---------|-------------|------------|-----|
| 1851 | Aman | Science | 14 |
| 1852 | Aswathi | Humanities | 16 |
| 1853 | Binson | Commerce | 20 |
| 1854 | Labeeb | Commerce | 22 |
| 1855 | Manu | Humanities | 18 |
| 1856 | Nandhu | Science | 19 |
| 1857 | Salahudheen | Commerce | 16 |

9. Prepare a One Variable Data Table showing the repayment of a loan in different number of payments such as 24 months, 36 months and 48 months using PMT Function.

Loan Amount Rs. 600,000

No. of Payments 48 Months

Annual Rate of Interest 10%

PART – B (Attempt any 2 Questions – 2 x 4 = 8)

10. The sales obtained by 2 business organisations for the year 2022 are given below:

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

a) Present the data in a column chart.

b) Change the chart type to line chart.

11. Mark scored by commerce students of a school is given below. Present the data in a column chart.

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

12. Prepare a Pie Chart based on the following expenses of a school.

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

13. Calculate Depreciation under Straight Line Method using spreadsheet.

| Asset | Cost | Transportation | Installation Charge | Scrap Value | Life of Asset |
|-----------|--------|----------------|---------------------|-------------|---------------|
| Machinery | 100000 | 30000 | 25000 | 10000 | 10 |
| Furniture | 55000 | 12000 | 10000 | 10000 | 8 |

14. Sumayya purchased a machinery on 01-01-2021 for Rs.150,000 and spent Rs. 20,000 for its installation. The machinery was installed on 01/01/21. The expected salvage value is 20,000. Expected life is 12 years. Calculate annual depreciation under SLN Method in a spreadsheet.

15. A machinery purchased on 1-4-2015 for Rs. 1500,000. Estimated life is 10 years. Salvage value Rs. 200,000. Accounting year April to March. Calculate Depreciation under Diminishing Balance Method for 3 years using spreadsheet.

16. Find out the amount of depreciation under WDV Method using spreadsheet.

| Asset | Machinery |
|-------------------------------|------------|
| Date of purchase | 10/10/2021 |
| Cost of Machinery | 800,000 |
| Installation Cost | 120,000 |
| Pre-operating cost | 40,000 |
| Salvage Value | 20,000 |
| Expected life | 10 years |
| 1 st year end date | 31/03/2022 |
| Period | 1 |

17. Prepare a payroll of Ajeesh Traders for the month of April 2022.

| Name | Basic pay | PF Loan |
|---------|-----------|---------|
| Surya | 110000 | 25000 |
| Sujin | 96500 | 26000 |
| Nihal | 87000 | 0 |
| Rimshad | 72000 | 12000 |
| Anagha | 69000 | 0 |

Additional information:

1. DA – 10% of BP
2. HRA – 5000 for employees having basic pay greater than 85000, for others 4000
3. PF – 10% of Gross Pay
4. TDS – 15% of Gross Pay

18. Mr. Adil took a loan of Rs.600,000 from a bank, interest 8% pa, The loan is repayable over a period of 6 years in monthly installments. Prepare a Loan Repayment Schedule by showing outstanding balances for seven years. (Hint: Use PMT Function)

PART – C (Attempt ONE Question – 1 x 6 = 6)

19. Create the following ledger accounts using GnuKhata and display the Balance Sheet as on 31/03/2021

| Items | Amount |
|-----------------|----------|
| Cash | 50000 |
| Capital | 1500,000 |
| Furniture | 500,000 |
| Land & Building | 1200,000 |
| Vehicles | 750,000 |
| Machinery | 635,000 |

| | |
|--------------------|----------|
| Loan | 862,000 |
| Debtors | 250,000 |
| Salary outstanding | 15,000 |
| Creditors | 100,8000 |

20. Show the profit and loss account and balance sheet of Habeeba Stores using GnuKhata.

01/01/2021 Capital introduced Rs. 1000,000

02/01/2021 Deposited into Federal bank Rs. 300,000

03/01/2021 Goods purchased Rs. 30,000

04/01/2021 Bought machinery Rs. 100,000

05/01/2021 Sold goods Rs. 50,000

06/01/2021 Rent paid Rs. 7,000

07/01/2021 Sold goods to Shone Traders Rs. 20,000

21. Prepare a Bank Reconciliation Statement of Asif Ltd. as on 31/01/2022 using GnuKhata.

01/01/2022 Started business with a capital of Rs. 500,000

05/01/2022 Opened a bank account in SBI Rs. 300,000

10/01/2022 Goods purchased by cheque (No. 101) Rs. 60,000

15/01/2022 Cheque (No. 501) received from Sanjay Rs. 35,000

20/01/2022 Cheque (No. 102) issued to Krishnajith Rs. 12,000

25/01/2022 Withdrew from bank Rs. 25,000

On comparison of cash book with the pass book the following details were found:

a) Cheque No. 101 was encashed on 25/01/22

b) Cheque No. 102 encashed on 05/02/22

c) Cheque No. 501 collected on 12/02/22

d) All other transactions effected in Bank on the same day.

PART – D (Attempt ONE Question – 1 x 6 = 6)

22. Enter the following in a database table with table name as "TABLE_EMPLOYEES"

| EMPID | EMPNAME | EMPGENDER | EMPBASIC |
|-------|------------|-----------|----------|
| 2010 | Bhavannath | Male | 65000 |
| 2011 | Ayisha | Female | 63000 |
| 2012 | Arun | Male | 52000 |
| 2013 | Arhan | Male | 75000 |
| 2014 | Sinan | Male | 69000 |

a) Display the name of employees drawing Basic Pay greater than or equal to 63000.

b) Display the name of employees whose name starts with "A"

23. Show the Gross Pay of employees from the following:

| EMP_ID | NAME | BP | DA (20% OF BP) | HRA | GP |
|--------|----------|-------|----------------|------|----|
| 1101 | Jithaksh | 90000 | | 3000 | |
| 1102 | Fazil | 85000 | | 4000 | |
| 1103 | Aswin | 69000 | | 2500 | |
| 1104 | Anoosh | 87000 | | 3500 | |
| 1105 | Anan | 65400 | | 2400 | |

24. Create database tables with the following details and create relationship.

| Table Name | Fields |
|------------------|---------------------|
| EMPLOYEE DETAILS | EMP_ID, NAME, SEX |
| SALARY DETAILS | EMP_ID, BP, DA, HRA |