

Accountancy with Computerised Accounting – Class XII

Guidelines for Lab Work and Pool of Questions for Practical Evaluation

A. Syllabus for Practical

In Accountancy subject, Part III Optional Computerised Accounting is divided in to six units, and the first unit is purely theoretical, for which no lab work is necessary. The second, third and fourth units deal with electronic spreadsheet and its diverse applications in business. The fifth unit establishes the underlying features of accounting software through Tally. The sixth unit deals with practical aspects of

managing database for accounting. Accordingly the practical areas can be broadly grouped into three areas, which is given as follows:

SLNO	Areas	Unit	No. of Programs
1	Spreadsheet	II,III,&IV	12
2	Tally	V	4
3	DBMS	VI	4
		Total	20

Table 1

Sl. No	Areas	II Spreadsheet	III Use of Spreadsheet in Business Application	IV Graphs and Charts for Business	V Accounting Software Package Tally	VI Database Management System For Accounting	No of Programs
1	Formulas & Functions	3					3
2	Data Entry , Text Management, Cell Formating	2					2
3	One variable, two variable and Pivot Table	2					2
4	Pay Roll Accounting		1				1
5	Asset Accounting		1				1
6	Loan Repayment Schedule		1				1
7	Graph and Charts			2			2
8	Account Groups				1		1
9	Voucher Entry				1		1

B. Lab Work

Lab work is considered essential in promoting students' learning of Accountancy with the use of accounting software and its familiarization. Student's class room observations and various concepts and ideas acquired, can be practically implemented in the lab which will strengthen conceptual clarity and operational skills and enhance overall academic success. Moreover, lab work in computerised accounting enables students to cope up with challenges in practical accounting situations in the industry, business and other professional areas.

Every student has to practice a minimum of 20 problems, from various units as mentioned above through the lab work. Sample questions from each area, are given in Appendix-1 of this document. While selecting the minimum required questions, care should be taken to include questions in satisfactory proportion as shown in Table 1 and Table II above from all the three broad groups. A list of sample questions from these areas based on the previously mentioned criteria, are given as Appendix-1

Practical Log Book

All the activities related to lab work are recorded in Practical Log Book (PLB). The Practical Log Book should contain a minimum of 20 works as specified in the practical syllabus. The format of recording in Practical Log Book may be as follows:-

<i>Practical Log Book</i>	
Left Hand Side	Right Hand Side
Output Charts/Graphs, Statements drawn (TB, B/S etc) Tables, (Print out of output/results can also be pasted)	Problem Number Date of practical work Unit Name Area/Title Problem/Question statement Process Statements/steps in problem solving with formulas/functions or codes, if any

Table 3

The teacher should verify the correctness of each work and sign on the bottom of the page where output is noted along with date and remarks, if any.

Procedure

The lab work should be carried out strictly under the guidance and supervision of the teacher. During the whole process of lab work, a student has to go through three phases, and they are listed below:

- 1) **Preparatory Phase:** Every student is supposed to possess adequate knowledge regarding problem to be tried out in the lab and familiarize himself/herself the steps for doing the work. Basic knowledge of the software to be used, loading the software to work with etc. are presupposed. Every student should personally possess Practical Log Book while attending the lab work and the Log book should as far as possible be prepared in tune with the directions and format as shown in Table 3 above.
- 2) **Tryout:** It is in this phase that the problem is actually tried to test correctness in the lab. In the case of spreadsheet, various formulae and functions may be used in the preparation of charts, management of assets or payroll preparation, which are tested to get the desired results. During the actual execution, if there is any correction or change or modification in the functions and formula statements, such changes are to be noted down in the Practical Log Book. In Tally and DBMS, which are more internally controlled software, there can be some variation in steps, paths, account types, entity and attribute names, data types etc, such changes made are also to be noted in Practical Log Book.
- 3) **Reporting:** When the problem is successfully executed in the lab, it will produce definite output /results either in the form of figures or statements. The Practical Log Book has to be updated with the final results. Students can use print out or photocopy of output and paste it in the left hand side of the Practical Log Book. After the completion of each lab work, the Practical Log Book should be submitted to the concerned teacher and get the work duly signed, before the next lab period. All remarks should be noted in the teachers diary by the teacher which may serve useful for assessing students as part of CE.

Teachers are expected to ensure the minimum number of problems in the Practical Log Book covering all the areas suggested for practical evaluation. The prescribed proportion among the three groups should strictly be followed in the selection of questions.

C. Practical Evaluation (PE)

Practical Evaluation (PE) is designed to measure or assess problem solving skills, and the competency in using spreadsheets in solving business and accounting problems, competency and skill in using Tally accounting software package and MS Access as a database management application for accounting.

Guidelines to be followed while conducting PE:

- 1) The PE questions should cover the prescribed syllabus.
- 2) The maximum score for PE will be 40.
- 3) PE shall be of three hours duration.
- 4) PE will be conducted in batches consisting of 15 students per batch.
- 5) PE will be conducted in the Computer Lab of the school where exam center is allowed.
- 6) Every student should attend the PE with Practical Log Book duly certified by the teacher in charge.
- 7) Practical Log Book should be verified and certified by the External Examiner and Internal Examiner at the time PE is done in the Lab.
- 8) Practical Log Book should contain not less than 20 problems in proportion to the weight of area.
- 9) PE should be conducted using sufficient sets of questions finalized from the pool of questions approved by the DHSE or questions issued by the DHSE.
- 10) The PE question paper may contain four parts (Part A, B, C and D). The examiner to ensure the fair conduct of examination may adopt appropriate strategy
- 11) a. **THREE** sets of question papers has to be prepared and for a group of 15 students five copies of each set ($5 \times 3 = 15$) should be made available for selection at a random basis. In each question paper, Part A consists of three questions from **SPREADSHEET**, and the student has to attempt any two. Similarly, part B contains three questions from **USE OF SPREADSHEET IN BUSINESS APPLICATIONS** and **GRAPHS AND CHART FOR BUSINESS DATA** and the student has to attempt any two. Part C and Part D contain one question each, from **ACCOUNTING SOFTWARE PACKAGE TALLY** and **DATABASE MANAGEMENT SYSTEM FOR ACCOUNTING** respectively, for which no internal choice is allowed.

OR

b.. A single question paper may be prepared, in which Part-A contains nine questions from **SPREADSHEET**, and the student has to attempt any two. Similarly, part B contains nine questions from **USE OF SPREADSHEET IN BUSINESS APPLICATIONS** and **GRAPHS AND CHART FOR BUSINESS DATA** and the student has to attempt any two. Part C and Part D contain Three question each, from **ACCOUNTING SOFTWARE PACKAGE TALLY** and **DATABASE MANAGEMENT SYSTEM FOR ACCOUNTING** respectively and students have to attempt only one from each section.

If only a single question paper is prepared for the practical evaluation, the External examiner should exercise the right to choose questions to be attempted, by putting tick mark in each part of the question paper.

- 12) It should be ensured that the computers used by a candidate does not contain previously done lab work and that all lab work are deleted before another candidate is allotted the same system. The students are not allowed to use the help files of the software.

13) During the conduct of practical examination, each student has to attend a viva voce, which the external examiner may use to assess how far the student has attained conceptual clarity with the practical aspects of computerised accounting. Viva voce should not create sense of fear among the students. It should not be formal in the form of an interview, but as far as possible it should be casual interaction.

14) The pattern, structure and split up score of questions are given as follows.

		No. of Questions with Choice	Split Up Score		Total Questions to be attempted	TOTAL	Time (180 mts)	
			Process	Output			Writing & Doing	
	PART A							
1	SPREADSHEET	1	4	2	2	12	35	
2	SPREADSHEET	1	4	2			35	
	SPREADSHEET	1	4	2				
	PART B							
5	USE OF SPREADSHEET IN BUSINESS APPLICATION and GRAPHS AND CHARTS FOR BUSINESS	1	3	1	2	8	20	
		1	3	1			20	
6		1	3	1				
	PART C							
7	TALLY	1	4	2	1	6	35	
	PART D							
8	DATABASE MANAGEMENT SYSTEM FOR ACCOUNTING	1	4	2	1	6	35	
			22	10	6	32		
	Viva						4	
	Record(PLB)						4	
		Total				40	180	

Question paper with 3 sets (Sample is given in the teacher text)

Each set of question paper consists of :-

Part A	Total question THREE, attempt any TWO	2x 6 Score =	12Score
Part B	Total questions THREE, attempt any TWO	2x4 Score =	8 Score
Part C	Total questions ONE, attempt ONE	1x 6 Score =	6 Score
Part C	Total Question ONE, attempt ONE	1x 6 Score =	6 Score
	Total		32
	Maximum score for Practical Log Book		4
	Maximum Score for Viva		4
	Total Score for PE		40

OR

Single Question paper (See Appendix - 1)

Part A	Total questions NINE, attempt any TWO	2x 6 Score = 12 Score
Part B	Total questions NINE, attempt any TWO	2x4 Score = 8 Score
Part C	Total questions THREE, attempt ONE	1x 6 Score = 6 Score
Part C	Total Questions THREE, attempt ONE	1x 6 Score = 6 Score
Total		32
Maximum score for Practical Log Book		4
Maximum Score for Viva		4
Total Score for PE		40

(External examiner should choose the required number of questions by putting tick mark in respective section of question paper)

15) The general instructions to be given on the top of the question paper is given.

INSTRUCTIONS TO THE CANDIDATE

1. Write the Procedures and show the output of each questions.
2. Questions should be circled or tick marked in each sections.
3. Viva voce will be conducted based on the given Practical questions.
4. The mark division consist of:-

Part - A	12
Part - B	8
Part - C	6
Part - D	6
Practical log book	4
Viva Voce	4

16) The time allotted is 3 hours and the total score is 40

APPENDIX I

Pool of Questions under Part A, B, C and D (Practical Evaluation)

Part A

(Attempt any TWO questions) (2x6=12)

1. 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.

2. 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+
Less than 30	D

3. 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

- a). How many cell contains numbers only
b). Count the no. of cells containing any value
c). Count the number of cells containing the value exceeding 1000

4. 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

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

Sl No	Product Code	Name of Product	Supplier	Quantity
1	E-234	Pump sets	AronPvt. 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 these details in a notepad file and import the same to MS Excel software.

6. 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 MS Excel function)

7(a).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 MS Excel.

	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	KOZHICODE	680534	

Fill the address in F2 using concatenate function.

8 (a) 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

9. The XYZ Company Ltd. furnishes you the list of their employees and their taxable income.

Name	Sex	Taxable Income	Tax
SHIBU	Male	500000	
SHEMLA	Female	500000	

SURAJ	Male	400000	
SUJITH	Male	400000	
SURYA	Female	600000	
SNEHA	Female	600000	

Compute tax based on the following criteria by using appropriate function in MS Excel:-

If income is Rs 250000 to Rs.500000 tax is @10%

If income is above 500000 tax is @20%

10. 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 be 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

11. 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

12. 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 Excel function. The Normal Rate of Return of business is 20%.

13. Consider the following information:-

Loan Amount Rs.300000

No of Payment 48

Annual 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.

14. Mr. Shyam Lal 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 Excel function.

Part B
(Attempt any TWO questions) (2x4=8)

15. 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

- Present the data in a column chart
- Change the chart type to Line Chart.

16. Draw a Pie Chart for the following data on vehicles registered in the Motor Vehicles Department during 2014-15 in a city.

Vehicle Type	Bus	Trucks	Auto rickshaw	Cars	Two Wheelers	Heavy Vehicles
Number of Vehicle	575	5889	12345	9765	23456	65

17. 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

18. Below are the details of various assets in a business firm. Calculate depreciation under straight line method using MS Excel.

Asset	Cost of Purchase	Installation charges	Transportation Charges	Pre-operating expenses	Salvage Value	Life in Years
Machinery	20,000	2,000	4,600	1,200	2,000	10
Furniture	40,000	3,500	1,500	500	3,000	8

19. 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 spreadsheet.

20. 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 in excel, calculate depreciation under diminishing balance value method for 5 years.

21. The following are the details of a Plant and machinery, calculate depreciation of machinery under WDV method using spreadsheet.

Name of Asset	Plant & Machinery
Date of Purchase	10-7-2010
Date of Installation	20-7-2010
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	31-3-2011

22. 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
Ambliy	48000	11850
James	41500	12000
Thara	62000	0
Irene	33500	12000
Edwin	38000	5500

Additional 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%.

23. 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)

Part C
(Attempt one Question) (1x6=6)

24. The various transactions relating to Zion Chemicals for the month of Jan 2016 is given below. Ascertain cash balance for the month.

Jan 1	Started business with cash	Rs.50,000
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

25. Enter the following transaction in the appropriate accounting voucher of Karuna Traders, Ernakulam and prepare the Day book.

01.01.2016	Started business with cash	Rs.1,50,000
01.01.2016	Deposited in to SBT	Rs.40,000
01.01.2016	Purchased furniture from Aruna Traders	Rs.25,000
02.01.2016	Purchased Goods	Rs.5,000
02.01.2016	Sold Goods	Rs.4,000
02.01.2016	Withdrew cash for personal use	Rs.1,000

26. Enter the following transaction by appropriate vouchers and display the Profit and Loss Account, and Balance Sheet.

01.06.2016	Commenced business with cash	Rs.70,000
01.06.2016	Purchased Machinery	Rs.10,000
01.06.2016	Paid Building Rent	Rs.7,500
01.06.2016	Cash deposited with Canara Bank	Rs.20,000
01.06.2016	Purchased goods	Rs.8,400
02.06.2016	Sold goods for cash	Rs.3,260
02.06.2016	Sold goods for cash	Rs.2,800

27. Enter the following transaction in appropriate vouchers M/S Royal Stores and prepare a BRS on 31.01.2016.

01.01.2016	Commenced business with cash	Rs.1,00,000
01.01.2016	Open a Bank account with SBT	Rs.50,000
02.01.2016	Purchased goods by cheque (No. 51)	Rs.12,000
02.01.2016	Received cheque (No. 101) from Alvin Traders	Rs.15,000
02.01.2016	Issued a cheque (No. 52) to Vipin & Co.	Rs.4,000
02.01.2016	Withdrew from Bank	Rs.16,000

On verification of Cash Book with Pass Book, the following were observed :

- Cheque No. 51 was cashed on 02.01.2016
- Cheque No.52 was cashed on 02.02.2016
- Cheque received from Alvin Traders (No.101) was collected on 02.02.2016

28. Create the following ledger in Tally as on 1/4/2016 and display its Balance Sheet as on that date

Items	Amount
Capital	250000
Loose tools	50000

Creditors	50000
Bank loan	75000
Land	100000
Plant and machinery	100000
Building	75000
Debtors	50000
Outstanding salaries	3000
Cash in hand	3000

Part D
(Attempt one Question) (1x6=6)

29. Enter the following in an Access Table with file name Emp_details

EMP ID	EMP NAME	EMP SEX	EMP BASIC PAY
100	ARUN	M	30000
101	ANIL	M	60000
102	AYISHA	F	40000
103	NICY	F	80000
104	THOMAS	M	20000
105	NARAYAN	M	100000

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

30. (a) Prepare a Payroll of Employees with the Gross pay on the basis of the following Details.

- (b) Display the salary details of employees names ending with "A".

EMP ID	EMP NAME	EMP BASIC PAY	DA (20% of BP)	HRA
201	VENU	40000		250
201	GEETHA	41500		250
203	MAJA	48000		250
204	JOE	54000		250

31. Create Tables Named "TABLPERSONNEL" and "TABLPAY" from the following details

Table-1

PERSONNEL DETAILS	
EMP ID	EMP NAME
999	MAJEED
1000	HASEENA
1001	SALIM

Table- 2

PAY DETAILS		
EMP ID	BP	HRA
999	10000	1500
1000	20000	1500
1001	30000	1500

Also create a query to include all the fields of both the tables named Payroll_Query.

32. From the following details calculate Total Cost and Profit/Loss of each Quarter for the year 2015 – 16 by using appropriate query.

Quarter	Sales	Cost of goods sold	Adm. Exp	Selling & Distribution Exp	Total Cost	Profit / Loss
Q1	80000	45000	5000	2000		
Q2	60000	35000	5000	3000		
Q3	50000	30000	6000	4000		
Q4	40000	30000	7000	5000		

33. (a) Create a Student table in MS Access with the following fields-

Field Name	Data Type	Field width
StudentNo	Text	5
StName	Text	25
Sex	Text	1
Place	Text	20
Class	Text	10

(Hint:- Classes are Science, Commerce and Humanities)

(b) Enter 6 records with imaginary details.

(c) Prepare report of female students from commerce class.