

Project Report

on the Students Participation in their Course Project
for

B.Com. (Hons.): Semester-IV
Course Name: COMPUTER APPLICATIONS IN BUSINESS
Course Code: BCOMHC403
Course Type-Practical (0-0-12)
Marks: 50

Course Objective:

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

Course Learning Outcomes:

After completing the course, the student shall be able to:

CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.

CO2: handle document creation for communication.

CO3: acquire skills to create and make good presentations

CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. She/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making

CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

Name of the Project Supervisor:



Sukumar Paitandi
Department of Commerce
SACT, Raniganj Girls' College.

Course Session: April, 2022 to July, 2022 (During COVID-19 pandemic)

Project Topics:

1. Introduction to Computing and Data Processing
2. Preparation of Student Data Table, Payroll, Pivot Table and Chart in Ms-Excel with the help of formula.
3. Preparation of Biodata, Mail Merge in Ms-Word
4. Preparation of PPT on Accounting
5. Creation of Company, Ledger Posting, Passing Voucher Entry and Finalisation of Accounts in ERP Tally.

Enrolled Students:38 nos.

Sl No	Enrollment No of Student	Roll No of Student	Name of Student
1	KNU20113001753	1132004123051001	ALKA KUMARI
2	KNU20113001546	1132004123051002	ARCHANA KUMARI
3	KNU20113001637	1132004123051003	ASHA PAL
4	KNU20113001621	1132004123051004	BIRANGI TIU
5	KNU20113001173	1132004123051005	DEBANJANA GHOSH
6	KNU20113001665	1132004123051006	DEBOLINA BHATTACHARJEE
7	KNU20113001275	1132004123051008	JAYA KUMARI NONIA
8	KNU20113001395	1132004123051009	JYOTI KISKU
9	KNU20113001580	1132004123051010	KHOOSHBOO NONIA
10	KNU20113001260	1132004123051011	KHUSHI KUMARI
11	KNU20113001443	1132004123051012	KONKANA GHOSH
12	KNU20113001465	1132004123051013	LAXMI KUMARI RABIDAS
13	KNU20113001440	1132004123051014	MEGHA CHOUDHARY
14	KNU20113001582	1132004123051015	Nabanita Mallick
15	KNU20113001402	1132004123051016	NANDINI KUMARI PANDEY
16	KNU20113001431	1132004123051017	NISHA RAUT
17	KNU20113001400	1132004123051018	NIVA RAM
18	KNU20113001672	1132004123051019	NUSRAT KHATUN
19	KNU20113001523	1132004123051020	PALLAVI KUMARI BURNWAL
20	KNU20113001292	1132004123051021	PAPIA BAURI
21	KNU20113001486	1132004123051022	PAYAL GORAI
22	KNU20113001574	1132004123051024	PREETI KUMARI CHAURASIA
23	KNU20113001752	1132004123051025	PRITI UPADHYAY
24	KNU20113001603	1132004123051026	PRITY PASI
25	KNU20113001348	1132004123051027	PRIYA THAKUR
26	KNU20113001584	1132004123051028	PRIYANKA PRASAD
27	KNU20113001469	1132004123051029	PUJA KEDIA
28	KNU20113001594	1132004123051030	RAJANI BISHWAKARMA
29	KNU20113001534	1132004123051031	RETIKA MAHATO
30	KNU20113001639	1132004123051032	RUCHI SINGH
31	KNU20113001420	1132004123051033	SABITA KUMARI
32	KNU20113001754	1132004123051034	SANDHYA KUMARI
33	KNU20113001352	1132004123051035	SIA SINGH
34	KNU20113001360	1132004123051036	SUMITRA KARMAKAR
35	KNU20113001491	1132004123051037	SUSHMA YADAV
36	KNU20113001453	1132004123051038	SWARNALI SEN
37	KNU20113001513	1132004123051039	TANUSHREE SEN
38	KNU20113001496	1132004123051040	TITHI MARODIA

A few Screen Shots of the Project Work:

KAZI NAZRUL UNIVERSITY
RANIGANJ GIRLS' COLLEGE



COMPUTER APPLICATION IN BUSINESS

Course Code: BCOMHC403

- ❖ **NAME: SUMITRA KARMAKAR**
- ❖ **STREAM: B.COM(HONOURS in ACCOUNTING)**
- ❖ **SEMESTER: IV**
- ❖ **COLLEGE ROLL NO.: BC001**
- ❖ **REG. NO.: KNU20113001360**
- ❖ **KNU ROLL NO.: 1132003123051036**

Q(1) What do you mean by Computing?

Ans:-> Computing is any activity that uses computers to manage, process, and communicate information. It includes development of both hardware and software. Computing is a critical, integral component of modern industrial technology.

Q(2) What are the differences between data and information?

Ans:->

- Data contains raw figures and facts, information unlike data provides insights analyzed through the data collected.
- Information can't exist without data but data doesn't rely on information.
- Data doesn't harbor any real meaning whereas information exist to provide insight and meaning.

3) What do you mean by User Interface?

Ans:-> The user interface (UI) is the point of human-computer interaction and communication in a device. This can include display screens, keyboards, a mouse and the appearance of a desktop. It is also the way through which a user interacts with an application or a website.

4) Write the differences between GUI and CUI.

• CUI (Character User Interface) is the precursor of GUI (Graphical User Interface), and the user has to type on the keyboard to proceed in CUI. In contrast, GUI making it possible to use a mouse instead of a keyboard.

• CUI has only text and in contrast, GUI has graphics and other visual clues.

• GUI is more user-friendly than CUI.

(5) What do you mean by Touch Interface?

Ans: A key component among tablet Computers is touch input. This allows the user to navigate easily and type with a virtual keyboard on the screen.

(6) What is CLI?

Ans: A Common Line Interface (CLI) processes commands to a Computer program in the form of lines of text. Operating systems implement a Command-line interface in a shell for interactive access to operating system functions or services. Examples of this includes the Microsoft Windows, DOS shell, and Mac OS systems power panel.

(7) What do you mean by NLI?

Ans: Natural Language Interaction (NLI) is the convergence of a diverse set of natural language principles that enables people to interact with any connected device in a humanlike way. NLI allows technology to understand complex sentences containing multiple pieces of information.

What is Data Processing?

Data processing is the method of collecting raw data and translating it into usable information. It is usually performed in a step-by-step process by a team of data scientists and data engineers in an organisation. The raw data collected, filtered, sorted, processed, analyzed, stored and then presented in a readable format.

(9) What are the different methods of data Processing?

Ans: There are different methods of data processing based on the source of data and the steps taken by the processing unit to generate an output.

- | Method | Uses |
|------------------------|---|
| • Batch Processing | → Data is collected and processed in batches. used for large amounts of data. Eg: Payroll system |
| • Real-time Processing | → Data is processed within seconds when the input is given. used for small amounts of data. Eg: withdrawing money from ATM. |
| • Online Processing | → Data is automatically fed into the CPU as soon as it becomes available. used for continuous processing of data. Eg: barcode scanning. |
| • Multi Processing | → Data is broken down into frames and processed using two or more CPUs within single Computer system. Eg: weather Forecasting. |
| • Time-Sharing | → Allocates Computer resources and data in time slots to several users simultaneously. |

(10) Briefly write the different application of Computer in business?

Ans: Computer application bring immense value to your business, with the revolutionary growth of the internet and Computer. Thus every business require recognized Computer application. Five Computer application into a core parts of business —

OXFORD 1. Accounting (Record keeping): One of the best advantages of the Computer in business is the accounting software it offers for keeping all the essential transactional documents and records safe. Accounting software

Teacher's Signature

Such as Quick Books, xero and tally are accounting programs that allow companies to keep their records up to date and generate detailed reports on time.

2. Business Communication: It's an obvious fact to anybody that communication is an integral part of business management. Effective communication with colleagues, suppliers, managers, clients aid the whole business to run along efficiently and helps to understand their interest. Computers make communication cross-boundary.

3. Business Management: The Computer software in business management is oriented to support management within the organisation. The versatile Computer application in business management and collaboration will depend on the size of companies from startup, small, medium sized company to a large corporation.

4. Research and Marketing: The Computer is now an important part of business's research analysis and marketing Campaign as it allows the business to know the competitor and attract customers from all over the world. Computer application in business avail to analyze the competition, researching the products and prices of their competitors, studying them through website.

5. Client and Customers: The computer has helped the business to interact with their customers by eliminating the barriers like limited location, restricted language barrier.

Direct online communication with clients a business can keep them updated and able to make inquiries about the business or to ask for more information about offers and deals of the business services and products.

PROJECT ON MS-EXCEL

Q. Prepare a Student data table in MS-Excel and calculate Total, Average, Maximum and minimum marks with grade of the student, using the following information —

- A → Roll numbers
- B → Students name
- C → English
- D → Accounting
- E → Taxation
- F → Total (English + Accounting + Taxation)
- G → Average
- H → Maximum (max^m of 3 subjects)
- I → Minimum (min^m of 3 subjects)
- J → Grades (It will be calculate as per following condition)

Average	Grades
>= 75	S
>= 60	A
>= 50	B
>= 40	C
< 40	F

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A	B	C	D	E	F	G	H	I	J
Roll No.	Students Name	English	Accounting	Taxation	Total	Average	Maximum	Minimum	Grades
1	Ram	56	88	88	232	77.33	88	56	S
2	Sita	52	65	56	173	57.67	65	52	B
3	Laxman	42	54	53	149	49.67	54	42	C
4	Anita	51	56	45	152	50.67	56	45	B
5	Ankita	89	45	41	175	58.33	89	41	B
6	Sunita	78	32	32	142	47.33	78	32	C
7	Sanchita	35	35	74	144	48.00	74	35	C
8	Paramita	32	18	29	79	26.33	32	18	F
9	Mita	45	78	85	208	69.33	85	45	A
10	Sabita	90	77	45	212	70.67	90	45	A

Student Data Table

Expt.No.

Page No. 07
Date: 26/04/22Solution:

Open MS-Excel, stay in the worksheet 1, then prepare students' data table with the input and calculated fields as in page no. 6

• Formula Used:

1. Total = C2 + D2 + E2

2. Average = F2 / 3

3. Maximum = MAX(C2 : E2)

4. Minimum = MIN(C2 : E2)

5. Grades = IF(G2 >= 75, "S", IF(G2 >= 60, "A", IF(G2 >= 50, "B", IF(G2 >= 40, "C", "F"))))

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BIODATA

Name : Sumitra Karmakar
 Father's Name : Sanjit Karmakar
 Date of Birth : 21st June, 2003
 Gender : Female
 Nationality : Indian
 Address : 155 N.S.B Road,
 Raniganj, P.O. Raniganj,
 Dist. Paschim Bardhaman, PIN-713347

Academic Qualification:

Exam Passed	Year	Institution	Division
Madhyamik	2018	WBBSE	1 st
Higher secondary	2020	WBCHE	1 st
B.Com(Hons.)	Appearing...	KNU

Technical Qualification: Diploma in Computer Application
 Diploma in Software Application
 Experience : Part time Accountant in a Private co. for 1 year

Date: April 29, 2022

Place: Raniganj

Sumitra Karmakar

Expt.No.

PROJECT NO. 3

PROJECT ON MS-WORDPage No. 08
Date: 26/04/22

Q. Prepare a self-biodata in MS-word.

Solution:

Steps to follow for preparing self-biodata:

Step 1. Open MS-word

Step 2. Page setup:

(a) Size > A4

(b) Orientation > Portrait

(c) Margins > Normal (1" all side)

Step 3. Font setup

(a) Face > Times New Roman

(b) Size > 12

(c) Colour > Black

Step 4. Paragraph

(a) Alignment and line spacing > As per requirement

Step 5. Save the Document

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PROJECT NO. 4
PROJECT ON ERP - TALLY

Page No. / 10
Date / 6.5.22

Q.1) What is Computerised Accounting Software? Give Examples.
Ans: It is a book where financial transactions are recorded.

eg:-
(i) Recurring / Revenue :-
Profit & Loss

Expenses	Incomes
Dr.	Cr.

(ii) Non-Recurring / Non-Revenue :-
Balance Sheet

Liabilities	Assets
Cr.	Dr.

Q.2) What is Tally?
Ans: Tally is an accounting software program for documenting a company's day to day business data.
Tally software is developed by Tally Solutions Pvt. Ltd., India. Tally ERP9 is the most recent version of Tally.

Q.3) Uses of Tally?
Ans: Tally is used for -
• Daily Accounting
• Balance Sheet Finalization
• Inventory Maintenance
• Generating different reports for tax filing etc.

Page No. / 12
Date / 6.5.22

Liabilities	Assets
	(v) Deposits (Assets)
	(vi) Loans & Advances (Assets)
10. Branch / Divisions	15. Misc. Expenses (Assets)
11. Suspense	

Expt. No.

Page No. / 11
Date / 6.5.22

Q.4) Accounting Groups of ERP Tally.
Ans: Accounting groups means a similar types of Accounts. In ERP Tally, there are 28 pre-defined accounting groups. Out of which 15 are Primary groups and 13 are Secondary groups.

Profit & Loss

Expenses	Incomes
1. Purchase	4. Sales
2. Direct Expenses	5. Direct Incomes
3. Indirect Expenses	6. Indirect Incomes

Balance Sheet

Liabilities	Assets
7. Capital (i) Reserve & Surplus (Retained Earnings)	12. Fixed Assets
8. Loans (Liabilities) (i) Secured Loans (ii) Unsecured Loans (iii) Bank overdraft (OD/OC)	13. Investments
9. Current liabilities (i) Sundry Creditors (ii) Duties & Taxes (iii) Provision	14. Current Assets (i) Cash in Hand (ii) Bank Accounts (iii) Stock in Hand (iv) Sundry Debtors

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Expt. No.

PROJECT NO. 5
PROJECT ON ERP TALLY

Page No. / 13
Date / 07.05.22

Q. Classify the following ledger accounts under a specific accounting group (as available in Tally, i.e. out of 28 predefined groups).

1. Equity Share Capital	Capital
2. Raw Material Purchase	Purchase
3. Land and Building	Fixed Assets
4. Sales	Sales
5. Wages	Direct Expenses
6. Service Income	Direct Income
7. General Reserve	Reserve & Surplus
8. Goodwill	Fixed Assets
9. Salary	Indirect Expenses
10. Sales Return	Sales (Dr.)
11. 11% Loan taken from Axis Bank	Secured Loan
12. Purchase Shares of Tata Co.	Investments
13. Purchase Return	Purchase (Cr.)
14. Commission Received	Indirect Incomes
15. Personal loan	Unsecured loan
16. Cash	Cash-in-hand
17. Office Expenses	Indirect Expenses
18. Dividend Received	Indirect Income
19. Overdraft balance in SBI	Bank overdraft
20. HDFC Savings A/c	Bank
21. Depreciation	Indirect Expenses
22. Discount Received	Indirect Incomes
23. Discount Allowed	Indirect Expenses

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24. Carriage Inward	Direct Expenses
25. Carriage Outward	Indirect Expenses
26. Suppliers	Sundry Creditors
27. Customers	Sundry Debtors
28. GST	Duties & taxes
29. Bad debt	Indirect Expenses
30. Interest paid	Indirect Expenses
31. Bank interest received	Indirect Incomes
32. Stock of goods	Stock in hand
33. Building Fund	Provisions
34. Raniganj Branch	Branch/Divisions
35. Preliminary Expenses	Miscellaneous Expenses (Assets)
36. Loan given to a worker	Loan & Advance
37. Fixed Deposits	Deposit
38. Invest in Mutual Fund	Investment
39. 8% Preference Share Capital	Capital
40. Loss on accident	Indirect Expenses
41. Petty Cash	Cash-in-hand
42. Outstanding Expenses	Current Liabilities
43. Accrued Income	Current Assets
44. Pre-received Income	Current Liability
45. Prepaid expenses	Loans & Advances
46. Factory lighting	Direct Expenses
47. Rent	Indirect Expenses
48. Branch Cash	Cash in hand
49. Abnormal loss	Indirect Expenses
50. Partners's Capital	Capital

Employee name	Department	Basic Pay	DA	HRA	MA	GP	PF	TI	TDS	NP
Akash Saha	Office	10500	6300	3360	1680	21840	2620.80	19219.20	1921.92	17297.28
Sita Roy	Production	12800	7680	4096	2048	26624	3194.88	23429.12	2342.91	21086.21
Surmi Ghosh	Marketing	15000	9000	4800	2400	31200	3744.00	27456.00	2745.60	24710.40
Mandini Sharma	Sales	11200	6720	3584	1792	23296	2795.52	20500.48	2050.05	18450.43
Divya Nag	Purchase	16000	9600	5120	2560	33280	3993.60	29286.40	2928.64	26357.76

Payroll

PROJECT ON MS-EXCEL

- Q. Prepare a payroll in Ms-Excel with the following files and formulas:
- Name of the employee
 - Department
 - Basic Pay (BP)
 - Dearness Allowance (DA): 60% of BP
 - House Rent Allowance (HRA): 20% of BP+DA
 - Medical allowance (MA): 10% of BP+DA
 - Gross Pay (GP): BP+DA+HRA+MA
 - Provident fund (PF): 12% of GP
 - Taxable Income (TI): GP-PF
 - TDS: 10% of TI
 - Net Pay (NP): TI-TDS

Note: Input atleast 5 records

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Solution:

Open MS-Excel, stay in worksheet 1, then prepare a payroll with the input and calculated files as in page No. 16

Formula Used:

- $DA = C2 * 60\%$
- $HRA = (C2 + D2) * 20\%$
- $MA = (C2 + D2) * 10\%$
- $GP = (C2 + D2 + E2 + F2)$
- $PF = G2 * 12\%$
- $TI = (G2 - H2)$
- $TDS = I2 * 10\%$
- $NP = (I2 - J2)$

Teacher's Signature

Hanumanta Private Company Limited

15, N.S.B. Road, P.O. Raniganj,
Dist. Paschim Bardhaman, PIN-713347(WB)

Ref No. HPCL/52/22

Date: 11/05/22

NOTICE

It is hereby notified to all the Board Members and Shareholders of the company that the Annual General Meeting of the company will be held on 21st June, 2022 at 3:00 PM at the Conference Hall of the company.

The following agenda will be discussed.

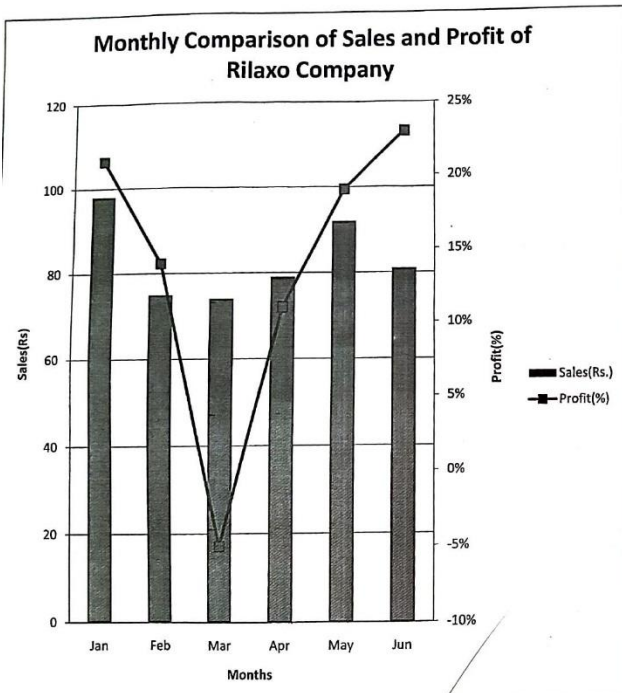
Agenda:

1. Confirmation of proposals and resolutions of the last meeting.
2. Disclosure of the Audited Financial Report.
3. Distribution of dividend.
4. Appointment of the Auditor.
5. Formation of Board of directors.

By order

G.K. Krishnan
(Secretary)

Page No. 20



The Both axes chart (Column line)

Expt.No.

Project No. 7

PROJECT ON MS-WORD

Page No. 13
Date: 11/05/22

Q. Prepare a notice for the Annual General Meeting with Agenda in the company's letter head.

Solution

1. Open MS-Word
2. Page setup:
 - (a) Size > A4
 - (b) Orientation > Portrait
 - (c) Margins > Normal (1" all side)
3. Font set up:
 - (a) Face > Times New Roman
 - (b) Size > 12
 - (c) Colour > Black
4. Paragraph:
 - (a) Alignment and line spacing > As per requirement
5. Save the document.

Teacher's Signature

Expt.No.

Project No. 8

PROJECT ON MS-EXCEL

Page No. 21
Date: 12/05/22

Q. Prepare the both axes chart (column line) on the following data Table and write down the steps.

Months	Sales (Rs.)	Profit (%)
Jan	98	21%
Feb	75	14%
March	74	-5%
April	79	11%
May	92	19%
June	81	23%

Solution:-

- Step 1: Prepare the data table in sheet 1 of Excel workbook.
- Step 2: Select the data table with headings.
- Step 3: Click on insert ribbon, then Go to chart's group.
- Step 4: Select clustered column chart from column button.
- Step 5: Select the Profit column from the chart.
- Step 6: Right click → Change series chart type.
- Step 7: Select line with markers chart.
- Step 8: Select the line chart → Right click → format data series → Secondary axis → close
- Step 9: Select the chart → Design → layout → layout 9 from chart table → Enter the titles → OK

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PROJECT ON ERP - TALLY

Expt. No.

Trial Balance
Jyoti Enterprises as on March 31st, 2019

Sr. No.	Particulars	Amount (INR)	
		Dr.	Cr.
1.	Owner Equity		5,00,000
2.	Machinery	2,00,000	
3.	Cash in hand	10,000	
4.	Bills Receivable	70,000	
5.	Plant and Building	2,00,000	
6.	Repairs and Maintenance	8,000	
7.	Stock in hand	50,000	
8.	Insurance charges	5,400	
9.	Bills Payable		80,000
10.	Sales		3,40,000
11.	Agent Commission	1,200	
12.	Phone charges	7,000	
13.	Rent	10,000	
14.	Furniture	20,000	
15.	Purchases	2,50,000	
16.	Discount Received		2,000
17.	Bank loan		50,000
18.	Salaries	1,00,000	
19.	General Reserve		10,000
20.	Discount Given	1,000	
21.	Drawings	20,000	
22.	Bad debts	4,400	
23.	Interest Received.		5,000
24.	Taxes	30,000	
Total		9,87,000	9,87,000

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Expt. No.

Q. From the Trial balance of Jyoti Enterprise as on 31st March, 2019; You are asked to prepare Profit & Loss and Balance Sheet in ERP Tally. You are also asked to specify the Group names of the ledger accounts shown in the Trial Balance.

Solution:-

S.No.	Name of ledger	Under Group
1.	Owner Equity	Capital Account
2.	Machinery	Fixed Assets
3.	Cash in hand	Cash-in-hand
4.	Bills Receivable	Current Assets
5.	Plant & Building	Fixed Assets
6.	Repairs and Maintenance	Indirect Expenses
7.	Stock in hand	Stock-in-hand
8.	Insurance charges	Indirect Expenses
9.	Bills payable	Current Liabilities
10.	Sales	Sales Accounts
11.	Agent Commission	Indirect Expenses
12.	Phone charges	Indirect Expenses
13.	Rent	Indirect Expenses
14.	Furniture	Fixed Assets
15.	Purchases	Purchase Account
16.	Discount Received	Indirect Incomes
17.	Bank loan	Secured Loans
18.	Salaries	Indirect Expenses
19.	General Reserve	Reserve & Surplus

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S.No.	Name of ledger	Under Group
20.	Discount Given	Indirect Expenses
21.	Drawings	Capital Account (Dr)
22.	Bad debt	Indirect Expenses
23.	Interest Received	Indirect Incomes
24.	Taxes	Duties & Taxes

Jyoti Enterprise
Asansol
Trial Balance
For 31-Mar-2019

Particulars	Closing Balance	
	Debit	Credit
Opening Stock		50,000.00
Bank Loan		50,000.00
Bills Payable		80,000.00
Bills Receivable	70,000.00	
Cash in Hand	10,000.00	
Drawings	20,000.00	
Furniture	20,000.00	
General Reserve		10,000.00
Machinery	2,00,000.00	
Owner Equity		5,00,000.00
Plant and Building	2,00,000.00	
Profit & Loss A/c	40,000.00	
Taxes	30,000.00	
Grand Total	6,40,000.00	6,40,000.00

Jyoti Enterprise
Asansol
Profit & Loss A/c
For 31-Mar-2019

Particulars For 31-Mar-2019		Particulars For 31-Mar-2019	
Opening Stock	50,000.00	Sales Accounts	
Stock in Hand		Closing Stock	50,000.00
		Stock in Hand	
Purchase Accounts			50,000.00
Gross Profit c/o			
	50,000.00		50,000.00
Indirect Expenses		Gross Profit b/f	
Nett Profit		Indirect Incomes	
Total		Total	

Jyoti Enterprise
Asansol
Balance Sheet
For 31-Mar-2019

Liabilities as at 31-Mar-2019		Assets as at 31-Mar-2019	
Capital Account	4,90,000.00	Fixed Assets	4,20,000.00
Reserves & Surplus	10,000.00	Furniture	20,000.00
Drawings	(20,000.00)	Machinery	2,00,000.00
Owner Equity	5,00,000.00	Plant and Building	2,00,000.00
Loans (Liability)	50,000.00	Current Assets	1,30,000.00
Secured Loans		Closing Stock	50,000.00
Current Liabilities	50,000.00	Cash-in-Hand	10,000.00
Duties & Taxes	(30,000.00)	Bills Receivable	70,000.00
Bills Payable	80,000.00	Profit & Loss A/c	40,000.00
		Opening Balance	
		Current Period	
Total	5,90,000.00	Total	5,90,000.00

Teacher's Signature

PROJECT ON ERP TALLY

Q. What do you mean by Vouchers? Briefly describe the accounting voucher types used in ERP Tally.

Ans: Voucher is an authenticated document to record financial transactions. It is also known as Books of Primary Entry. Examples: Cash Memo, Money Receipt, Invoice, Bill, challan etc.

Voucher Types in ERP Tally (under Accounts only):

1. PAYMENT (E5): All payments made by Cash/Bank.

Dr. Reason
Cr. Cash/Bank
Example: Salary paid by Cash for Rs. 5000
Dr. Salary 5,000
Cr. Cash 5,000

2. RECEIPT (E6): All receipts made by Cash/Bank.

Dr. Cash/Bank
Cr. Reason
Example: Commission received by Cash for Rs. 12,000
Dr. Cash 12,000
Cr. Commission Received 12,000

3. CONTRA (E4): Cash to Cash, Bank to Bank, Cash to Bank and Bank to Cash.

Dr. Trn
Cr. Out
Example: Cash deposited into SBI Rs. 4000
Dr. SBI 4,000
Cr. Cash 4,000

PROJECT No. 11

PROJECT ON ERP TALLY

Q. Create a Company (Accounts only) named Shri Raghubin Traders, Raniganj, W.B and pass the transactions below :-

- 1.4.22 - Started the business with ₹ 4,00,000
- 2.4.22 - Deposited ₹ 80,000 into the Axis Bank
- 1.5.22 - Purchased goods on credit for ₹ 75,000 from Tara Traders.
- 2.5.22 - Paid office Expense by Cash for ₹ 6,000
- 31.5.22 - Received ₹ 14,000 as Commission.
- 1.6.22 - Returned goods of ₹ 9,000 to Tara Traders
- 2.6.22 - Sold goods of ₹ 1,40,000 to Dunga Traders of Asansol.
- 1.7.22 - Withdrawn ₹ 8,500 from Axis Bank.
- 2.7.22 - Paid ₹ 15,000 by Cash to Tara Traders
- 31.7.22 - Goods of ₹ 12,000 returned from Dunga Traders
- 1.8.22 - Transferred ₹ 11,500 from Axis Bank to SBI
- 2.8.22 - Purchased a furniture of ₹ 25,000 and payment made by Cash
- 2.8.22 - Office rent paid by Cash for ₹ 12,000
- 31.8.22 - Charge Depreciation on furniture @ 10%
- 31.8.22 - Outstanding salary for ₹ 15,000

You are asked to record the transactions in Tally, under proper voucher types and write the same in your lab note book.

You are also asked to prepare Trial Balance (Ledger wise), Profit & Loss and Balance Sheet (Detailed view) in your lab note book.

Expt.No.

4. PURCHASE (E3): Only Credit purchase from the Suppliers.

Dr. Purchase
Cr. Supplier
Example: Goods purchased on credit from Ram for Rs. 14,000
Dr. Purchase 14,000
Cr. Ram 14,000

5. Debit Note (Ctrl+F9): Purchase Return to Suppliers.

Dr. Supplier
Cr. Purchase Return
Example: Goods returned to Ram for Rs. 3,000
Dr. Ram 3,000
Cr. Purchase Return 3,000

6. SALES (E8): Only credit sales to the Customers.

Dr. Customers
Cr. Sales
Example: Goods sold on credit to Sita for Rs. 25,000
Dr. Sita 25,000
Cr. Sales 25,000

7. CREDIT NOTE (Ctrl+F8): Sales Return from the Customers

Dr. Sales Return
Cr. Customers
Example: Goods for Rs. 4,000 returned from Sita
Dr. Sales Return 4,000
Cr. Sita 4,000

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8. JOURNAL (F7): All adjustment entries to be passed on the end of the financial year except Cash/Bank.

Teacher's Signature

Expt.No.

Solution:-

Date	Voucher Types	Voucher Entry
1.4.22	Receipt	Dr. Cash 4,00,000 Cr. Capital 4,00,000
2.4.22	Contra	Dr. Axis Bank 80,000 Cr. Cash 80,000
1.5.22	Purchase	Dr. Purchase 75,000 Cr. Tara Traders 75,000
2.5.22	Payment	Dr. Office Expense 6,000 Cr. Cash 6,000
31.5.22	Receipt	Dr. Cash 14,000 Cr. Commission 14,000
1.6.22	Debit Note	Dr. Tara Traders 9,000 Cr. Purchase Return 9,000
2.6.22	Sales	Dr. Dunga Traders 1,40,000 Cr. Sales 1,40,000
1.7.22	Contra	Dr. Cash 8,500 Cr. Axis Bank 8,500
2.7.22	Payment	Dr. Tara Traders 15,000 Cr. Cash 15,000
31.7.22	Credit Note	Dr. Sales Return 12,000 Cr. Dunga Traders 12,000
1.8.22	Contra	Dr. SBI 11,500 Cr. Axis Bank 11,500
2.8.22	Payment	Dr. Furniture 25,000 Cr. Cash 25,000

OXFORD

Teacher's Signature

Date	Voucher types	Voucher Entry	
28.22	Payment	Dr. Office Rent	12,000
		Cr. Cash	12,000
31.8.22	Journal	Dr. Depreciation	2,500
		Cr. Furniture	2,500
31.8.22	Journal	Dr. Salary	15,000
		Cr. Outstanding Salary	15,000

Solution:-

Shri Raghbir Traders
Raniganj
Trial Balance
1-Apr-2022 to 31-Mar-2023

Particulars	Closing Balance	
	Debit	Credit
AXIS Bank	60,000.00	
Capital		4,00,000.00
Cash	2,84,500.00	
Commission		14,000.00
Depreciation	2,500.00	
Durga Trades	1,28,000.00	
Furniture	22,500.00	
Office Expenses	6,000.00	
Office Rent	12,000.00	
Outstanding Salary		15,000.00
Purchase	75,000.00	
Purchase Return		9,000.00
Salary	15,000.00	
Sales		1,40,000.00
Sales Return	12,000.00	
SBI Bank	11,500.00	
Tara Traders		51,000.00
Grand Total	6,29,000.00	6,29,000.00

Expt.No.

Shri Raghbir Traders
Raniganj
Profit & Loss A/c
1-Apr-2022 to 31-Mar-2023

Particulars		1-Apr-2022 to 31-Mar-2023	Particulars		1-Apr-2022 to 31-Mar-2023
Purchase Accounts		66,000.00	Sales Accounts		1,28,000.00
Purchase	75,000.00		Sales	1,40,000.00	
Purchase Return	(-9,000.00)		Sales Return	(-12,000.00)	
Gross Profit c/o		62,000.00			1,28,000.00
		1,28,000.00			1,28,000.00
Indirect Expenses		35,500.00	Gross Profit b/f		62,000.00
Depreciation	2,500.00				
Office Expenses	6,000.00		Indirect Incomes		14,000.00
Office Rent	12,000.00		Commission	14,000.00	
Salary	15,000.00				
Nett Profit		40,500.00			
Total		76,000.00	Total		76,000.00

Shri Raghbir Traders
Raniganj
Balance Sheet
1-Apr-2022 to 31-Mar-2023

Liabilities		as at 31-Mar-2023	Assets		as at 31-Mar-2023
Capital Account		4,00,000.00	Fixed Assets		22,500.00
Capital	4,00,000.00		Furniture	22,500.00	
Loans (Liability)			Current Assets		4,84,000.00
Current Liabilities		66,000.00	Sundry Debtors	1,28,000.00	
Sundry Creditors	51,000.00		Cash-in-Hand	2,84,500.00	
Outstanding Salary	15,000.00		Bank Accounts	71,500.00	
Profit & Loss A/c		40,500.00			
Opening Balance					
Current Period	40,500.00				
Total		5,06,500.00	Total		5,06,500.00

	A	B	C	D	E
1	Customer Name (All)				
2					
3	Sum of Selling Amount Column Labels				
4	Row Labels	Laptop	Mouse	Scanner	Grand Total
5	Mon	75000	5000	10500	90500
6	Tue	11000	6500	15500	33000
7	Wed	98000	7800	24700	130500
8	Grand Total	184000	19300	50700	254000

Pivot Table

Expt.No.

PROJECT ON MS-EXCEL

Q. Prepare a Pivot Table on the basis of following data table :-

Days	Customer Name	Products	Selling Amount
Mon	Tara Trading	Mouse	5000
Mon	Durga Traders	Scanner	10,500
Mon	Tara Trading	Laptop	75,000
Tue	Durga Trader	Mouse	6,500
Tue	Laxmi Co.	Laptop	11,000
Tue	Tara Trading	Scanner	15,500
Wed	Laxmi Co.	Mouse	7,800
Wed	Laxmi Co.	Scanner	8,900
Wed	Tara Trading	Scanner	15,800
Wed	Durga Traders	laptop	98,000

Solution:-

- Step 1: Prepare the data table in excel worksheet.
- Step 2: Select the data table.
- Step 3: click on insert ribbon
- Step 4: Click on Pivot table Command from table's group.
- Step 5: Select the range
- Step 6: Select new worksheet to place the pivot table
- Step 7: Place the following fields in following areas -
Days → Row label

oxford

- Customer name → Report filter
- Products → Column label
- Selling Amount → Values

Teacher's Signature

Mail Merge

Step 1

To

«Name»

«Road»

«City»

«Pin»

Dear «Name»,

You are cordially invited on account of my birthday dated 21st June, 2022 at 6.00 PM at Nirala Restaurant.

Thanks

Sumitra

Step 2

Name	Road	City	Pin
Nandita	M.N.Ghosh Road	Asansol	713301
Payal	P.N.Malia Road	Raniganj	713347
Keya	25 B.B.Banerjee Road	Durgapur	713025
Debolina	C.R.Road	Raniganj	713347
Debanjana	N.S.B.Road	Asansol	713302

List of the friends

PROJECT ON MS-WORD

Expt.No.

Q. Create a Mail Merge document containing invitation letter of your birthday and send the same to your five friends with proper address.

Solution:-

Step 1: Prepare the invitation letter (main document), save it and close.

Step 2: Prepare the list of friends in a data table (Recipient list) and save & close.

Step 3: Open the main document

Step 4: Click on mailing → Start Mail merge → Letters.

Step 5: Click on mailing → Select Recipient → use existing list → select the data table document → Open.

Step 6: Place the field button from mailings → Write and Insert fields → Insert Merge field.

Step 7: To view merge data:

(a) click on preview result, on.

(b) Finish & Merge → Edit Individual document → All → OK

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Teacher's Signature

PROJECT ON ERP-TALLY

Expt.No.

Q. Prepare the following trial balance of Shree Durga Traders for the FY 21-22 and Pass the adjustment entries given below:-

Trial balance for FY 21-22

Particulars	Dr	Cr
Purchase	60,000	
Purchase return		2,500
Sales		1,90,000
Sales return	3,800	
Land & Building	2,40,000	
Furniture	1,22,000	
Debtors	85,000	
Creditors		68,500
Salary	14,500	
Wages	9,600	
Rent	36,000	
Discount Received		16,500
Bad debts	8,000	
Capital		2,74,100
Loans from Banks		2,00,000
Cash	19,650	
SBI	20,550	
General Reserves		35,000
Investments	1,65,500	
	7,86,600	7,86,600

Adjustment Entries

Closing Stock on 31.3.22 ₹ 65,000

Outstanding Salary 8,500

Prepaid Rent 12,000

Interest on Bank loan @ 10% p.a

Provision for bad debt @ 10%

Depreciation on all fixed asset @ 12%

You are required to show Trial balance, Profit & loss and Balance sheet.

Solution:-

Durga Traders

Trial Balance

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Opening Stock		
Bad Debts	8,000.00	
Capital		2,74,100.00
Cash	19,650.00	
Creditors		68,500.00
Debtors	76,500.00	
Depreciation	43,440.00	
Discount Received		16,500.00
Furniture	1,07,360.00	
General Reserves		35,000.00
Interest on Bank Loan	20,000.00	
Investments	1,65,500.00	
Land and Building	2,11,200.00	
Loans From Bank		2,20,000.00
Outstanding Salary		8,500.00
Prepaid Rent	12,000.00	
Provision for Bad Debt	8,500.00	
Purchase	60,000.00	
Purchase Return		2,500.00
Rent	24,000.00	
Salary	23,000.00	
Sales		1,90,000.00
Sales Return	3,800.00	
SBI	22,550.00	
Wages	9,600.00	
Grand Total	8,15,100.00	8,15,100.00

Teacher's Signature

Durga Traders
Profit & Loss A/c
1-Apr-2021 to 31-Mar-2022

Particulars	1-Apr-2021 to 31-Mar-2022	Particulars	1-Apr-2021 to 31-Mar-2022
Opening Stock		Sales Accounts	1,86,200.00
Stock		Sales	1,90,000.00
		Sales Return	(3,800.00)
Purchase Accounts	57,500.00	Closing Stock	65,000.00
Purchase	60,000.00	Stock	65,000.00
Purchase Return	(32,500.00)		
Direct Expenses	9,600.00		
Wages	9,600.00		
Gross Profit c/o	1,84,100.00		
	2,51,200.00		2,51,200.00
Indirect Expenses	1,26,940.00	Gross Profit b/f	1,84,100.00
Bad Debts	8,000.00	Indirect Incomes	16,500.00
Depreciation	43,440.00	Discount Received	16,500.00
Interest on Bank Loan	20,000.00		
Provision for Bad Debt	8,500.00		
Rent	24,000.00		
Salary	23,000.00		
Nett Profit	73,660.00		
Total	2,00,600.00	Total	2,00,600.00

Durga Traders
Balance Sheet
1-Apr-2021 to 31-Mar-2022

Liabilities	as at 31-Mar-2022	Assets	as at 31-Mar-2022
Capital Account	3,09,100.00	Fixed Assets	3,18,560.00
Reserves & Surplus	35,000.00	Furniture	1,07,360.00
Capital	2,74,100.00	Land and Building	2,11,200.00
Loans (Liability)	2,20,000.00	Investments	1,65,500.00
Secured Loans	2,20,000.00	Investments	1,65,500.00
Current Liabilities	77,000.00	Current Assets	1,95,700.00
Sundry Creditors	68,500.00	Closing Stock	65,000.00
Outstanding Salary	8,500.00	Loans & Advances (Asset)	12,000.00
Profit & Loss A/c	73,660.00	Sundry Debtors	76,500.00
Opening Balance		Cash-in-Hand	19,850.00
Current Period	73,660.00	Bank Accounts	22,350.00
Total	6,79,760.00	Total	6,79,760.00

Tara Traders
Raniganj
Trial Balance
1-Apr-2021 to 31-Jul-2021

Particulars	Closing Balance	
	Debit	Credit
Opening Stock	5,88,400.00	
Cash	19,500.00	
Commission		16,500.00
J.K.Traders		98,300.00
Purchase	2,18,300.00	
Salary	12,000.00	
Sales		2,42,200.00
SBI	50,000.00	
Star Hotels	57,200.00	
Suspense		5,88,400.00
Grand Total	9,45,400.00	9,45,400.00

Expt.No.

PROJECT ON ERP-TALLY

Q. Create a Company named Tara Traders of Raniganj, West Bengal for the FY 21-22 under Accounts with inventory then enter the opening balances of the following items and pass the transaction given below:-

Items	Groups	Category	Opening balances
Golden Eye	LG	32 inch	8 pcs @ ₹ 12,500
Wega	Sony	40 inch	15 Pcs @ ₹ 21,400
Starlite	Samsung	32 inch	6 Pcs @ ₹ 13,200
Blue view	LG	24 inch	9 Pcs @ ₹ 9,800

- 1.4 Purchased 9 Pcs LG Golden Eye 32 inch @ ₹ 11,000 and 10 Pcs Samsung Starlite 32 inch @ ₹ 13,000 from J.K. Traders of Kolkata
- 2.4 Sold 12 Pcs LG Golden Eye @ ₹ 12,800 and 5 Pcs Blue view @ ₹ 12,800 to Star hotels of Asansol
- 1.5 Returned 2 Pcs Samsung Starlite to J.K. Traders
- 2.5 3 Pcs LG Golden Eye returned from Star Hotels.
- 3.5 Received ₹ 1,85,000 from Star Hotels by Cash.
- 1.6 Paid Rs. 1,20,000 to J.K. Traders by Cash
- 2.6 Deposited ₹ 50,000 into the SBI
- 1.7 Paid ₹ 12,000 to the staff as Salary.
- 2.7 Received ₹ 16,500 as Commission
- 3.7 1 Pcs LG Golden Eye found misplaced.

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You are asked to show the Trial Balance (Ledgerwise), Profit & Loss, Balance Sheet & Stock Summary.

Teacher's Signature

Expt.No.

Tara Traders
Raniganj
Profit & Loss A/c
1-Apr-2021 to 31-Jul-2021

Particulars	1-Apr-2021 to 31-Jul-2021	Particulars	1-Apr-2021 to 31-Jul-2021
Opening Stock	5,88,400.00	Sales Accounts	2,42,200.00
LG	1,88,200.00	Sales	2,42,200.00
Samsung	79,200.00	Closing Stock	6,35,876.47
Sony	3,21,000.00	LG	1,24,476.47
Purchase Accounts	2,18,300.00	Samsung	1,90,400.00
Purchase	2,18,300.00	Sony	3,21,000.00
Gross Profit c/o	71,376.47	Gross Profit b/f	71,376.47
	8,78,076.47	Indirect Expenses	12,000.00
Salary	12,000.00	Nett Profit	75,876.47
Nett Profit	75,876.47	Indirect Incomes	16,500.00
Total	87,876.47	Total	87,876.47

Tara Traders
Raniganj
Balance Sheet
1-Apr-2021 to 31-Jul-2021

Liabilities	as at 31-Jul-2021	Assets	as at 31-Jul-2021
Capital Account		Current Assets	7,62,576.47
Loans (Liability)		Closing Stock	6,35,876.47
Current Liabilities	98,300.00	Sundry Debtors	57,200.00
Sundry Creditors	98,300.00	Cash-in-Hand	19,500.00
Suspense A/c	5,88,400.00	Bank Accounts	50,000.00
Suspense	5,88,400.00	Profit & Loss A/c	75,876.47
Profit & Loss A/c	75,876.47	Opening Balance	
Opening Balance		Current Period	75,876.47
Total	7,62,576.47	Total	7,62,576.47

Particulars	Quantity	Page 1	
		Closing Balance Rate	Value
LG	11 pcs	11,316.04	1,24,476.47
Blue View	4 pcs	9,800.00	39,200.00
Golden Eye	7 pcs	12,182.35	85,276.47
Samsung	14 pcs	13,600.00	1,90,400.00
Starlite	14 pcs	13,600.00	1,90,400.00
Sony	15 pcs	21,400.00	3,21,000.00
Wega	15 pcs	21,400.00	3,21,000.00
Grand Total	40 pcs		6,35,876.47

PROJECT NO 16 | Page No. / 43
Date. / 18/06/22

Expt.No. Q. Prepare a PPT on Accounting.

Solution:-

PPT ON ACCOUNTING

Presented by Sumitra Karmakar, Semester IV
Roll no. 01, KNU Registration no. KNU20113001360

Slide 1

What is Accounting?

Accounting may be defined as the process of recording, classifying, summarizing, analyzing, and interpreting the financial transactions and communicating the results thereof to the persons interested in such information.

Slide 2

Features of Accounting

- ❖ Accounting is an art as well as science.
- ❖ Recording of financial transactions only.
- ❖ Recording in terms of money.
- ❖ Classifying the transactions.
- ❖ Summarizing the transactions.
- ❖ Analyzing.
- ❖ Interpretation of results
- ❖ Communication of the results.

Slide 3

Needs of Accounting

- Systematic recording of transactions.
- Determination of profit and loss.
- Preparation of Tax Returns.
- Providing necessary information to financial institution.
- Effective control over the Business.
- The depiction of financial position.
- Providing information to interested parties.
- The depiction of financial position.
- Providing information to interested parties.

Slide 4

Expt.No. Q.2) Solution:-

Formula used:

1. Total = (C2+D2+E3)
2. Average = F2/3
3. Grade = If (G2)=60, "A", If (G2)=50, "B", "C")

Teacher's Signature _____

Types of Accounting

The various types of accounting are:

- I. Financial Accounting
- II. Management Accounting
- III. Cost Accounting
- IV. Social Responsibility Accounting
- V. Human Resource Accounting

Slide 5

Accounting Cycle

Slide 6

Computerised Accounting

Computerized accounting is a software based budgeting and accounting system for the management of spending, payment processing, budgeting and reporting. It computerizes and automates key aspects of budgeting and accounting and combines them into a unified database and user interface.

Slide 7

THANKS!

Slide 8