



RANIGANJ GIRL'S COLLEGE

NAME : DEBOLINA BHATTACHARJEE
COURSE NAME : COMPUTER APPLICATION
COURSE CODE : BCOMHC303
KNU REG NO. : KNU 20113001665
COLLEGE ROLL NO : 038
YEAR : 2nd YEAR
SESSION : 2021-22

Raniganj Girls' College

Course Name: Entrepreneurship Development

Course Code: BCOMHSE401

Topic of the project: New Business Plan Preparation and Presentation

A Project Report

Submitted by Semester-IV students (Academic Year 2021-22)

Name of the student	Registration Number
ALKA KUMARI	KNU20113001753
ARCHANA KUMARI	KNU20113001546
ASHA PAL	KNU20113001637
BIRANGI TIU	KNU20113001621
DEBANJANA GHOSH	KNU20113001173
DEBOLINA BHATTACHARJEE	KNU20113001665
JAYA KUMARI NONIA	KNU20113001275
JYOTI KISKU	KNU20113001395
KHOOSHBOO NONIA	KNU20113001580
KHUSHI KUMARI	KNU20113001260
KONKANA GHOSH	KNU20113001443
LAXMI KUMARI RABIDAS	KNU20113001465
MEGHA CHOUDHARY	KNU20113001440
NABONITA MALLICK	KNU20113001582
NANDINI KUMARI PANDEY	KNU20113001402
NISHA RAUT	KNU20113001431
NIVA RAM	KNU20113001400
NUSRAT KHATUN	KNU20113001672
PALLAVI KUMARI BURNWAL	KNU20113001523

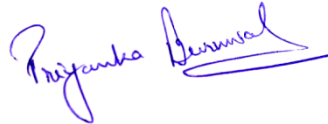
CERTIFICATE

This is to certify that this project titled “**New Business Plan Preparation and Presentation**” submitted by the students for the award of degree of B.Com. Honours is a bonafide record of work carried out under my guidance and supervision.

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NUSRAT KHATUN	KNU20113001672
PALLAVI KUMARI BURNWAL	KNU20113001523

Place: Raniganj

Date: 28.06.2022



SACT, Department of Commerce

Signature of the supervisor with designation and department

Project : 1

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. Major computing disciplines include computer engineering, software engineering, computer science, information systems, and information technology.

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 the information.

• Data, as an input, goes through a filtration process followed by a meaningful organization to generate output or information.

- Data doesn't deliver into specifics since there is merely any relevance scattered amongst heaps of data unless processed. Information is particular with correlation to the inferences derived.
- Data doesn't harbor any real meaning whereas information exists to provide insights 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 or the appearance of a desktop. It is also the way through which a user interacts with an application or a website.

The growing dependence of many businesses on web applications and mobile applications has led many companies to place increased priority on UI in an effort to improve the user's overall experience.

4. Write the difference between GUI and CUI?

Ans: Differences between CUI and GUI are as follows:

CUI (CUI) stands for character User Interface. GUI stands for Graphical User Interface. In CUI user interacts with applications by making use of commands. In GUI user interacts with applications by making use of graphics. Only one task can run at a time.

5. What do you mean by touch interface?

Ans: A key component among tablet computers is touch input. This allows the users to navigate easily and type with a virtual keyboard on the screen. The first tablet to do this was the GRIDPAD by GRID System Corporation; the tablet featured both a stylus, a pen-like tool to aid with precision in a touchscreen's devices. Such as well as an on-screen keyboard.

Touchscreens are common in devices such as game consoles, personal computers, electronic voting machines, and point of sales (POS) systems. They can also be attached to computers or, as terminals, to networks. They play a prominent role in the design of digital appliances such as personal digital assistants (PDAs) and some e-readers. Touchscreens are also

important in educational Settings such as classrooms or on college campuses.

6. What is CLI ?

Ans: A Command-line interface (CLI) processes Commands to Computer program in the form of lines of text. The program which handles the interface is called a command-line interpreter or Command-line processor. Operating Systems implement a Command-line interface in a shell for Interactive access to Operating System functions or services. Such access was primarily provided to users by Computer terminals starting in the mid-1960s, and continued to be used throughout the 1970s and 1980s on VAX/VMS, Unix Systems and Personal Computer Systems including DOS, CP/M and Apple DOS.

Alternatives to the command line interface include text-based user interface menus (for example, IBM AIX SMIT), keyboard shortcuts and various desktop metaphors centered on the pointer (usually controlled with a mouse). Examples of this include the Microsoft Windows, Dos Shell, and Mouse Systems Power panel. Command-line interfaces are often implemented in terminal devices that are also capable of screen-oriented text based user interfaces that use cursor addressing to place symbols on a display screen.

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 or service in a humanlike way.

Increasingly known as conversational AI, NLI allows technology to understand complex sentences, containing multiple pieces of information and more than one request. It can then react accordingly, creating value and enhancing the user experience.

8. What is data processing ?

Ans: Data in its raw form is not useful to any organization. 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 organization. The raw data is collected, filtered, sorted, processed, analyzed, stored and then presented in a relatable format.

Data processing is crucial for organisations to create better business strategies and increase their competitive edge. By

converting the data into a readable format like graphs, charts, and documents. employees throughout the organisation can understand and use the data.

9. What are the different methods of data processing?

Ans: There are different types of data processing based on the source of data and the steps taken by the processing unit to generate an output. There is no-size-fits-all method that can be used for processing raw data.

Type	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.
Time-sharing	Allocates computer resources and data in time slots to several users simultaneously.

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Date. / 19.04.22

10. Briefly write the different applications of computer in business.

Ans: Computer applications bring immense value to your business is the accounting, with the revolutionary growth of the Internet and computer. The computer application could be the next frontier in the race of innovation and development of companies.

Computer applications are expected to equip objectives and goals of the organisation with efficiency, productivity, and by contributing legit welfare to society.

Thus, every business requires recognised computer applications and we will cover everything in this single article. Let's get read on five computer applications into a core part of the business —

i. Accounting (Recordkeeping): 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. Essentially, computer software allows accountants to process more information in less time. Accounting software such as QuickBooks, Xero and Tally are accounting programs that allow companies to keep their records up to date and generate detailed reports on time.

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2. Business Communication: It's an obvious fact to anyone 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 interests and needs for business well being. Computers make communication cross-boundary. This means that communication is no longer restricted to the location of communicating people. This is especially important for large organisations that may have their branches not only in different parts of one city but also in other cities and even countries.

3. Business Management: Information and computer technology encompasses a wide range of indispensable tools for business today. The uses of computers in business management has a great effect, not only on in general but on all operational aspects of an organization.

Computer communications are used to procure, store, control and transmit information to people and business units, department office units, both internal and external.

The Computer software in business management is oriented to support management within the organization. The versatile computer application in business management and collaboration will depend on the size of the organization, from a startup, small, medium-sized company to a large corporation.

Project : 2 Ms - Excel

Prepare a student data table in Ms Excel and calculate Total, Average, Maximum and Minimum, Marks along with grades of the students, using the following information.

A - Roll Number

B - Student Name

C - English

D - Accounting

E - Taxation

F - Total (Eng + Acct + Tax)

G - Average = $\frac{\text{Total}}{3}$

H - Max = (Max of 3 subjects)

I - Mini = (Min. of 3 subjects)

J - Grades (It will be calculate as per following condition)

Average	Grades
≥ 75	S
> 60	A
> 50	B
> 40	C
Else	F

Sl. No.	Subject	1	2	3	4	5	6	7	8
1	Maths	85	88	90	87	89	91	86	88
2	Science	80	82	84	81	83	85	80	82
3	English	75	78	80	77	79	81	76	78
4	History	70	72	74	71	73	75	70	72
5	Geography	65	68	70	67	69	71	66	68
6	Art	60	62	64	61	63	65	60	62
7	Music	55	58	60	57	59	61	56	58
8	Physical Education	50	52	54	51	53	55	50	52
9	Practical	45	48	50	47	49	51	46	48
10	Others	40	42	44	41	43	45	40	42

Condition Formula:

$$= \frac{1}{n} \sum_{i=1}^k f_i \cdot x_i$$

$$= \frac{1}{100} (85 \cdot 10 + 80 \cdot 15 + 75 \cdot 20 + 70 \cdot 25 + 65 \cdot 30 + 60 \cdot 35 + 55 \cdot 40 + 50 \cdot 45 + 45 \cdot 50 + 40 \cdot 55)$$

Solution:

Given: Marks of 10 students in 10 subjects. Find the average marks of the students.

- 1. Total = 1000
- 2. Average = 1000 / 10 = 100
- 3. Maximum = 100
- 4. Minimum = 40
- 5. Range = 100 - 40 = 60
- 6. Standard Deviation = 10

Answer

BIODATA

Name : Debolina Bhattacharjee
 Father's Name : Amar Jiban Bhattacharjee
 Date of Birth : 06th September 2002
 Gender : Female
 Nationality : Indian
 Address : North brook colliery, P.O. J.K.Nagar
 Dist. Paschim Bardhaman, PIN-713337

Academic Qualification:

Exam Passed	Year	Institution	Division
Madhyamik	2018	WBBSE	1 st
H.S	2020	WBBHSE	1 st
B.Com (Hons)	Appearing...	KNU	----

Technical Qualification: *Diploma in Computer Application

Date: 29.04.2022

Place: Raniganj

Debolina Bhattacharjee

Expt.No.

Page No. /
 Date: /29.04.22

Project : 3 Ms-Word

You are asked to prepare a self biodata in ms-word using proper page setup, paragraph and font formatting.

Steps to follow for preparing self-biodata :

1. Open MS-Word
2. Page Setup : (a) Size > A4
 (b) Orientation > Portrait
 (c) Margins > Normal (all side)
3. Font Setup : (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.

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PROJECT : 4

ERP TALLY

You are asked to write on following topics in your Practical Note Book :-

1. What is Computerised Accounting Software? Give Examples.

Ans: Account: It is a book where financial transactions are recorded.

Name of Accounts:

1. Recurring / Revenue: The accounts which will be arise day by day every day and the effects of which will last in the current financial year. The balances of these accounts will not carry forward to the next year.

A. Expenses: The causes for which cash/bank goes out from the business are regarded as expenses.

Example: Salary, purchase, Office Expenses, etc.

B. Incomes: The causes for which cash/bank comes into the business are regarded as incomes.

Example: Commission received, Sales, etc.

Profit & loss

Expenses	Incomes
Dr.	Cr.

ii

Non-Recurring / Non-Revenue: The accounts which arise occasionally and the effects of which may continue forth coming years. are called Non-Recurring accounts.

A. Assets: Assets are those which we have or receivables and from which we can get both short or long-term economic benefits.

Exam: Land, Cash, bank etc.

B. Liabilities: Liabilities are those obligations which we have to pay.

Exam: Loans from Bank, Capital, Suppliers etc.

Balance Sheet

Liabilities	Assets
Cr.	Dr.

2.

What is Tally?

Ans: Tally is an ERP accounting software package used for recording day to day business data of a company.

The latest version of Tally is tally ERP 9. Tally ERP 9 Software is one acclaimed financial accounting system and inventory management system with power computers.

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3. Uses of Tally ?

Ans:- Tally is one of the most popular Accounting Software used in India.

Features and uses of Tally .

Manual Accounting (As done in school/College books)
Accounting in Tally (as done practically)
Balance sheet Asset and liability merely tallies
Balance sheet automatically tallied with each entry.

4. Accounting Group of ERP Tally ?

Ans: Accounting Group means a collection of similar type 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

PROJECT : 5

Project on ERP Tally, write on your lab note book.
classify the following ledger accounts under a specific accounting group (as available in Tally, i.e. out of 28 predefined groups).

- Equity share capital - capital
- Raw material purchase - Purchase
- Land and building - Fixed assets
- Sales - Sales
- Wages - Direct expenses
- Service Income - Direct Income
- General Reserve - Reserve & Surplus
- Goodwill - Fixed assets
- Salary - Indirect expenses
- Sales Return - Sales (Dr)
- 11% loan taken from Axis bank - Secured loan
- Purchases Shares of Tata co. - Investments
- Purchases Return - Purchase (Cr)
- Commission received - Indirect Income
- Personal loan - Unsecured loan
- Cash - Cash-in-hand
- Office Expenses - Indirect expenses
- Dividend Received - Indirect income
- Overdraft balance in SBI - Bank overdraft
- HDFC Savings A/c - Bank

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PROJECT : 6

Ms-Excel

prepare a payroll in Ms-Excel with the following fields and formulas ;

Name of the employee

Department

Basic pay

Dearness Allowance (DA) : 60% of basic pay

House Rent Allowance (HRA) : 20% of basic pay + DA

Medical Allowance (MA) : 10% of basic pay + DA

Gross pay (GP) : BP + DA + HRA + MA

Provident fund (PF) : 12% of GP

Taxable Income (TI) : GP - PF

Tax Deducted at Source (TDS) : 10% of TI

Net pay (NP) : TI - TDS

Note : Input at least 5 records.

Solution

	A	B	C	D	E	F	G	H	I	J	K
1.	Emp Name	Dept	BP	DA	HRA	MA	GP	PH	TI	TDS	NP
2.	Sabitri	production	10500	6300	3360	1680	21840	2620.8	19219.2	1921.92	17297.28
3.	Sati	office	12800	7680	4096	2048	26624	3194.88	23429.12	2342.91	21086.21
4.	Sita	Marketing	9850	5910	3152	1576	20488	2458.56	18029.44	1802.94	16226.50
5.	parvati	production	15800	9480	5056	2528	32864	3943.68	28920.32	2892.03	26028.29
6.	Laxmi	office	8500	5100	2720	1360	17680	2121.6	15558.4	1555.84	14002.56
7.	Saswathi	office	19860	11916	6355.2	3177.6	41308.8	4957.06	36351.74	3635.17	32716.57

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21. Depreciation : Indirect expenses
22. Discount Received - Indirect income
23. Discount Allowed - Indirect expenses
24. Carriage Inward - Direct expenses
25. Carriage Outward - Indirect expenses
26. Supplier - Sundry creditors
27. Customer - Sundry Debtors
28. GST - Duties & Taxes
29. Bad Debt - Indirect expenses
30. Interest paid - Indirect expenses
31. Bank interest received - Indirect Income
32. Stock of goods - Stock in hand
33. Building fund - provisions
34. Raniganj Branch - Branch / Division
35. Preliminary Expenses - Miscellaneous expenses
36. Loan given to a worker - Loans Advance
37. Fixed Deposit - 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. Prereceived Income - Current liability
45. prepaid Expenses - Loans / Advance
46. Factory lighting - Direct expenses
47. Rent - Indirect expenses
48. Branch cash - Cash in hand
49. Abnormal loss - Indirect expenses
50. partners capital - Capital

Durga Private Company Limited

15, N.S.B. Road, P.O. Raniganj,

Dist. Paschim Bardhaman, PIN - 713347 (WB)

Ref.No.

Date: 11.05.2022

NOTICE

It is hereby noticed to all the Board Members and Shareholders of the company that the Annual General Meeting of the Company will be held on 10th June, 2022 at 1:00 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 Audited Financial Report.
3. Distribution of dividend.
4. Appointed of Auditor.
5. Formation of Board of Directors.

By order

G.K. Krishnan

(Secretary)

Expt.No.

Page No. /

Date. / 11.05.22

PROJECT : 7

Prepare a notice for the annual General meeting with agenda in the companies letter head in Ms word.

Name

Address

Alignment > middle

3 times equal to then enter (for line)

Ref no.

date

Middle e notice.

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Project : 8

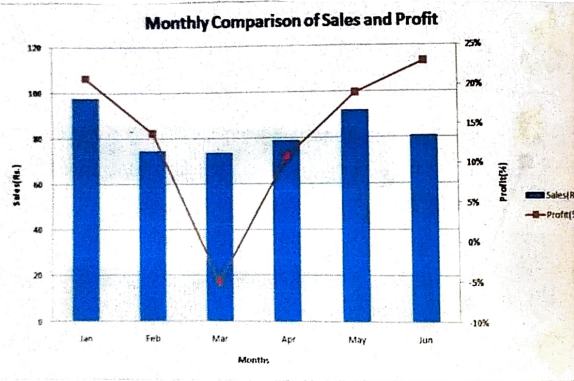
Prepare the both excess chart (column-line) using the following step :

1. prepare the data table in sheet 1 of excel work book.
2. Select the data table with headings.
3. click on insert ribbon, then go to charts group.
4. Select clustered column chart from column bottom.
5. Select the profit column from the chart.
6. Right click → change series chart type
7. Select line with markers chart.
8. Select the line chart → right click → format data series → Secondary excess → close.
9. Select the chart → design → layout 7 from chart table → enter the titles → ok

SolutionMonthly Comparison of Sales and profit of Relaxo Company

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

Teacher's Signature



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's Equity		5,00,000.00
Plant and Building	2,00,000.00	
Profit & Loss - 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	50,000.00	Closing Stock	50,000.00
Purchase Accounts		Stock in Hand	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		Furniture	20,000.00
Drawings	(1,20,000.00)	Machinery	2,00,000.00
Owner's 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	50,000.00	Closing Stock	50,000.00
Current Liabilities	50,000.00	Cash-in-Hand	10,000.00
Duties & Taxes	(1,30,000.00)	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

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Project : 9

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Date / 17.5.22

Trial Balance

Jyoti Enterprises as on March 31st, 2019

Sl. 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 receivables	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	700	
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		1,00,000
20.	Discount Given	1,000	

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Sr. No.	Particulars	Amount (INR)	
		Dr.	Cr.
21.	Drawings	20000	
22.	Bad debts	4,400	
23.	Interest received		5000
24.	Taxes	30000	
	Total	987,000	9,87,000

From the trial balance of Jyoti Enterprises 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 A/c shown in the trial balance.

1. Owner Equity - Capital A/c
2. Machinery - Fixed assets
3. Bills receivables - Current assets
4. Plant and building - Fixed assets
5. Repairs and Maintenance - Direct expenses
6. Stock-in-hand - Stock-in-hand
7. Insurance charges - Indirect expenses

8. Bills payable - Current liabilities (Cr.)
9. Sales - Sales (Cr.)
10. Agent commission - Indirect expenses (Dr.)
11. Phone charges - Indirect expenses (Dr.)
12. Rent - Indirect expenses
13. Furniture - Fixed assets
14. Purchases - Purchases
15. Discount received - Indirect Income
16. Bank loan - Secured Loan
17. Salaries - Indirect expenses
18. General reserve - Reserve & Surplus.
19. Discount given - Indirect Income
20. Drawings - Capital A/c
21. Bad debts - Indirect expenses
22. Interest received - Indirect Incomes
23. Taxes - Duties & Taxes

PROJECT : 10

Tally

1. What do you mean by voucher? 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 Book of primary Entry.

Examples: Cash Memo, Money Receipt, Invoice, Bill, challan etc.

Voucher Books / Types in ERP Tally (under Accounts Only):

1. Payment (F5): All payments made by cash/Bank

Dr. Reason
Cr. Cash / Bank

Exam: Salary Paid by cash for Rs. 5000

Dr. Salary 5000
Cr. Cash 5000

2. Receipt (F6): All receipts made by cash/Bank

Dr. Cash/Bank
Cr. Reason

Exam: Commission Received by cash for Rs. 12000

Dr. Cash 12000
Cr. Commission received 12000

3. (J4) : cash to cash, bank to bank, cash to bank and bank to cash.

Dr. In
Cr. Out

Exam: Cash deposited into SBI Rs. 4000

Dr. SBI 4000
Cr. Cash 4000

4. Purchase (F9): Only credit purchase from the suppliers

Dr. Purchase
Cr. Supplier

Exam: Goods purchased on credit from Ram for Rs. 14000

Dr. Purchase 14000
Cr. Ram 14000

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

Dr. Supplier
Cr. Purchase Return

Exam: Goods returned to Ram for Rs. 3000

Dr. Ram 3000
Cr. Purchase Return 3000

6. Sales (F8): Only credit sales to the customers
Dr. Customers
Cr. Sales
Exam: Goods sold on credit to Sita for Rs. 25000
7. Credit Note (C7): Sales Return from the Customers
Dr. Sales Return
Cr. Customers
Exam: Goods for Rs. 4000 returned from Sita
Dr. Sales Return 4000
Cr. Sita 4000
8. Journal (F7): All adjustment entries to be passed on the end of the financial year except cash/bank

PROJECT: 11

Project On Tally

(Create a Company (Accounts only) named Shri Rajib's Traders Raniganj, with and pass the transactions below:

Date:

1.4 → started the business with Rs 40000

2.4 → Deposited Rs 8000 into the Axis bank

1.5 → Purchased goods on credit for Rs. 7500 from Tara Traders

2.5 → Paid office Exp. by cash for Rs. 6000.

31.5 → Received Rs. 14000 as commission.

1.6 → Returned goods of Rs. 9000 to Tara Traders.

2.6 → Sold goods of Rs 14000 to Durga Traders of Agartol.

1.7 → Withdrawal Rs 850 from Axis Bank

2.7 → Paid Rs 7500 by cash to Tara Traders

31.7 → Goods of Rs. 12000 returned from Durga traders

1.8 → Transfer Rs. 11500 from Axis Bank to SBI

2.8 → Purchased a furniture of Rs 25000 and payment made by cash

2.8 → Office rent paid by cash for Rs 12000

31.8 → Change Depreciation on furniture @ 10%

31.8 → Outstanding Salary for Rs. 1500

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 prepare Trial balance (Ledger wise), Profit & Loss and Balance sheet (Detailed view) in your lab note book.

Project - 11

Expt.No.

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PROJECT : 12

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

Particulars		Particulars	
as at 31-Mar-2023		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)
	62,000.00		
Gross Profit @	1,28,000.00		1,28,000.00
		Gross Profit @	62,000.00
Indirect Expenses	35,500.00	Indirect Incomes	14,000.00
Depreciation	2,500.00	Commission	14,000.00
Office Expenses	6,000.00		
Office Rent	12,000.00		
Salaries	15,000.00		
Net Profit	40,500.00		
Total	76,000.00	Total	76,000.00

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

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

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

Liabilities		Assets	
as at 31-Mar-2023		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		
Closing Balance			
Current Period	40,500.00		
Total	5,06,500.00	Total	5,06,500.00

Prepare a pivot table on the basis of following data table:

Days	Customer Name	Products	Selling Amount
MON	Tara Trading	Mouse	5500
MON	Durga Traders	Scanner	10500
MON	Tara Trading	Laptop	75000
Tue	Durga Traders	Mouse	6500
Tue	Laxmi Co	Laptop	11000
Tue	Tara Trading	Scanner	15500
Wed	Laxmi Co	Mouse	7800
Wed	Laxmi Co	Scanner	8900
Wed	Tara Trading	Scanner	15800
Wed	Durga Traders	Laptop	98000

SOLUTION

1. Prepare the data table in excel worksheet.
2. Select the data table.
3. Click on insert ribbon
4. Click on Pivot table command from table's group.
5. Select new worksheet to place the pivot table.
6. Select the range (already selected)
7. Place the following fields in following areas:

Days → Row to Label Products → column label
Customer name → Report filter Selling Amount → values.

OXFORD

Teacher's Signature

Solution

Customer Name	(All)
---------------	-------

Sum of Selling Amount Row Labels	Column Labels Laptop	Mouse	Scanners	Grand Total
Mon	7500	5000	10500	90500
Tue	11000	6500	15500	33000
Wed	98000	7800	24700	130500
Grand Total	184000	19300	50700	254000

PROJECT : 13Project on Mailmerge in MS word

Create a mail merge document containing invitation letter of your Birthday and sent the same to your five friend with proper address.

- i. prepare the invitation letter (Main Document) and save it.
- ii. Prepare the list of Friends in a data table (receipted and list) and save and close.
- iii. Open the main document.
- iv. click on mailings > start mail merge > letters.
- v. click on mailings > select recipient > use existing list > select the data table document > open
- vi. place the field button from mailings > write on insert fields > insert merge field.
- vii. To view merge data -
 - (a) click on review result.
 - (b) finished and merge > edit individual documents > All > ok.

Solution

To.
 "Name"
 "Road"
 "City"
 "Pin"

Dear, Friend,

You are cordially invited on account of my birthday dated 6th September 2022 at 6.00 PM at Nirala Restaurant.

Thanks,

Deholina

Name	Road	City	Pin No.
Sudipta	Asradanga	Asansol	713301
Sunita	School More	Raniganj	713347
Rabi	S.B. Gonnai road	Asansol	713301
Rahul	Mokishila	Asansol	713301
Rama	Rajbani	Raniganj	713347

PROJECT : 14Project on final Account (Accounts Only)

Prepare the following trial balance of three Durga Traders for the F.Y. 21-22 and pass the adjustment entries given below -

Adjustment Entries

Closing stock on 31.3.22 - 6500

Outstanding Salary 850

Prepaid Rent 1200

Interest on Bank Loan 10% P.a

Provision for bad debt 10%

Depreciation on all fixed assets @ 12%

You are required to show Trial balance, P/L & Balance sheet.

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

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

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
Purchase Accounts	57,500.00	Sales Return	(3,800.00)
Purchase	60,000.00	Closing Stock	65,000.00
Purchase Return	(12,500.00)	Stock	
Direct Expenses	9,600.00		
Wages			
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	
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

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		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			
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	19,650.00
Current Period	73,660.00	Bank Accounts	22,550.00
Total	6,79,760.00	Total	6,79,760.00

PROJECT : 15

Create a company named Tara Traders of Ramiganj, WB for the FY 21-22 under Accounts with Inventory, then enter the opening balances of the following items and pass the transactions given below:

Items	Groups	Category	Opening Balances
Golden Eye	LG	32 inch	8 Pcs @ Rs. 12500
Wega	Sony	42 inch	15 Pcs @ Rs. 21400
Starlite	Samsung	32 inch	6 Pcs @ Rs 13200
Blue View	LG	24 inch	9 Pcs @ Rs 9800

1.4 Purchased 9 Pcs LG Golden Eye 32 inch @ Rs. 11900 and 10 Pcs Samsung Starlite 32 inch @ Rs. 13900 from J.K. Traders of Kolkata.

2.4 Sold 12 pcs LG Golden Eye @ Rs. 19800 and 5 pcs Blue view @ Rs. 12800 to Star Hotels of Asansol.

1.5 Returned 2 Pcs Samsung starlite to J.K. Traders.

2.5 3P

2.5 3 Pcs LG Golden Eye returned from Star Hotels.

3.15 Received Rs. 185000 from Star Hotels by cash.

Slide-1 TITLE

Accounting

Presentation by

Name: Deholina Bhattacharjee

Sem: 4th Sem

Class Roll No.: BCO38

KNU Reg No.: KNU20113001665

Slide-3

Features of Accounting

- i. Recording in terms of Money.
- ii. Classifying the transactions.
- iii. Analysing.
- iv. Communicating the results.
- v. Summarising the transactions.

Slide-5

Types of Accounting

- i. Management accounting
- ii. Financial accounting
- iii. Cost accounting
- iv. Forensic accounting.

Slide-7 Computerized Accounting

Computerized accounting is a software-based budgeting and accounting system for the management of spending, payment processing, budgeting and reporting.

Slide-2

What is Accounting?

Accounting is the measurement, processing, and communication of financial and non-financial information about economic entities such as business and corporations.

Slide-4

Needs of Accounting

- i. Systematic Recording of Transactions
- ii. Preparation of Tax Returns.
- iii. The depiction of financial positions
- iv. Effective Control over the Business
- v. Determination of profit and loss

Slide-6

Accounting cycle

The accounting cycle is a collective process of identifying, analyzing, and recording the accounting events of a company. It is a standard 8-step process that begins when a transaction occurs and ends with its inclusion in the financial statements.

Slide-8

Thanks given

Thank you.

Expt.No.

Page No.

Date: 18-06-22

PROJECT-16

Project on Power Point

prepare on PPT on Accounting :

Slides : Title Slide (PPT title, Presentation name, Sem, Class Roll no, KNU Reg No.)

Slide-2 : what is accounting ?

Slide-3 : Features of Accounting

Slide-4 : Needs of Accounting

Slide-5 : Types of Accounting

Slide-6 : Accounting cycle

Slide-7 : Computerised Accounting

Slide-8 : Thanks given.

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Teacher's Signature 29/6/22

Biodata

Steps to follow for preparing self-biodata :

1. Open MS - word
2. Page Setup :
 - (a) Size > A4
 - (b) Orientation > Portrait
 - (c) Margins > Normal (all side)
3. Font Setup :
 - (a) Face > Times New Roman
 - (b) Size > 12
 - (c) colour > Black
4. Paragraph : (a) Alignment and timespacing > As per requirement.
5. Save the Document.