

EXPECTED VIVA QUESTIONS**PRACTICAL EXAMINATION-MAY 2022****SUBJECT: COMPUTERISED ACCOUNTING****Prepared by Binoy George, HSST, MKNM HSS Kumaramangalam****Chapter-1 Overview of Computerised Accounting System****Q** Give an example for block code.....**Ans:** **100-199** General Knowledge Book
200-299 Accountancy Book**Q** Give an example for Mnemonic Code?**Ans:** **TVM-** Thiruvananthapuram**Q** What is Data?**Ans:** **Unprocessed facts are called data.****Q** What is information?**Ans:** **Processed data is known as information.****Q** Give any 2 features of Computerised Accounting System?**Ans:** **Comprehensive nature, Speed, Accuracy****Q** Give any 2 disadvantages of Computerised Accounting System?**Ans:** **Costly, lack of reliability, lack of experienced staff****Q** Give any 2 advantages of Computerised Accounting System?**Ans:** **Storage and retrieval of data is very easy, No difficulty in alterations, high speed****Q** What are the security features available in Computerised Accounting system?**Ans:** **Password Security, Data vault and Data Audit****Q** Name the Components/ five pillars of computerized accounting system?**Ans:** **Procedure, data, people, hardware and software****Chapter-2 Spreadsheet****Q** A spread sheet/LibreOffice Calc file is known as -----**Ans:** **Workbook****Q** Pre-defined formulae in spreadsheets are called -----**Ans:** **Functions****Q** The intersection of rows and columns in a worksheet is called-----**Ans:** **Cell****Q** Name the key used to undo last action performed?**Ans:** **Ctrl + Z****Q** The cell reference of 4th column and 8th row is-----**Ans:** **D8****Q** In cell address E7, 'E' represents-----**Ans:** **5th column**

Q	Number of rows in LibreOffice Calc work sheet?
Ans:	1048576
Q	Number of columns in LibreOffice Calc work sheet?
Ans:	1024
Q	What is a range?
Ans:	Range is a group of adjacent cells
Q	COUNTIF is an example for.....function.
Ans:	Statistical Function
Q	Which function is used to count the number of empty cells in the given range?
Ans:	COUNTBLANK ()
Q	Give an example for mixed cell reference
Ans:	A\$5 or \$A5
Q	Give an example for absolute cell reference
Ans:	\$J\$15
Q	Give any 2 examples of mathematical function?
Ans:	SUM,SUMIF,ROUND,ROUNDUP,ROUNDDOWN
Q	Give any 2 examples of Logical function?
Ans:	IF,AND,OR,NOT
Q	Give any 2 examples of Financial Function function?
Ans:	ACCRINT,CUMIPMT,PV,FV,PMT,RATE,NPV
Q	Give any 2 examples of Text Manipulation function?
Ans:	TEXT,CONCATENATE
Q	Give any 2 examples of Date and Time function?
Ans:	TODAY,NOW,DAY,MONTH,YEAR,DATEVALUE
Chapter-3 Use of Spreadsheet in Business Application	
Q	What are the different functions available in LibreOffice Calc to calculate depreciation on fixed assets?
Ans:	SLN and DB
Q	Give the Syntax of SLN Function?
Ans:	SLN(Cost,Salvage,Life)
Q	In SLN Function, SLN=SLN(B1,B2,B3), what does B1 represent?
Ans:	Cost
Q	Which function is used to calculate EMI(Equated Monthly Instalment) of a loan?
Ans:	PMT
Q	Give the Syntax of PMT?
Ans:	Syntax =PMT(rate,nper,pv,fv,type)
Chapter-4 Graphs and Chart for Business	
Q	Name the chart which have no axis?
Ans:	Pie Chart

Q	In LibreOffice Calc 'Graphs and Chart' option is available in----menu.
Ans:	Insert
Q	Name any 4 chart elements?
Ans:	Chart Area, Plot Area, Data Point, Data Series, Data labels, Grid Lines, Chart title, Legend
Q	The identifier of a piece of information in a chart is known as -----
Ans:	Legend
Q	Name any 4 types of charts?
Ans:	Bar Chart, Pie Chart, Column Chart, Line Chart
Chapter-5 GNU -Khata	
Q	Expand FOOS
Ans:	Free and Open Source Software
Q	Give an example for FOSS.
Ans:	GNU Khata
Q	Name any two proprietary accounting software's?
Ans:	Tally, Windows
Q	What is a proprietary software?
Ans:	It is not free, users have to pay for proprietary software and cannot make any change in the same.
Q	Give an example for accounting software packages?
Ans:	GNU Khata,SAP,Tata Ex,Peachtree,Dac Easy,Fesh books, Quick books,Tally,Wave
Q	Name any two default ledgers available in GNUKhata.
Ans:	Opening stock, closing stock, stock at the beginning, profit and loss account/ Income and Expenditure Account
Q	Which voucher is used to record credit sales of goods?
Ans:	Sales Voucher
Q	Which voucher is used to record credit purchase of Fixed Assets?
Ans:	Journal
Q	Which voucher is used to record cash sales of Fixed Assets?
Ans:	Payment voucher
Q	Give the Function Key for Purchase Voucher?
Ans:	F7
Q	Give the Function Key for Payment Voucher?
Ans:	F5
Q	How many systems generated groups are available in GNU Khata?
Ans:	13
Q	How many systems generated sub-groups are available in GNU Khata?
Ans:	16
Q	How many systems generated accounts are available in GNU Khata?
Ans:	4
Q	Purchase Account is created under which group?

Ans:	Direct Expenses
Q	Commission received Account is created under which group?
Ans:	Indirect Income
Q	Which voucher is used to make rectification entries?
Ans:	Journal
Q	Name the profit and Loss Account Groups?
Ans:	Direct Income, direct Expenses, indirect income and indirect expenses
Q	Which voucher is to be used to record the following transaction? 05-05-2022 Cash deposited in SBI Rs.50,000
Ans:	Contra Voucher (F8)
Q	Name the system generated subgroups under the group 'Current Asset'.
	Bank, cash, inventory, loans and advance, sundry debtors
Q	Is it possible to create additional ledger accounts other than system generated ledger accounts? How?
Ans:	Yes, Master Menu-----Create Account
Q	Is it possible to delete a created ledger account? How?
Ans:	Yes, Master-----Edit account-----Select the account to be selected----Delete-----Confirm Delete
Q	Drawings Account is created under which group?
	Capital
Q	Name the system generated subgroups under the group 'Current Liability'.
Ans:	Provisions, Sundry Creditors for Expenses, Sundry creditors for purchases
Q	'Land' is a system created sub group under the group.....
	Fixed Asset
Chapter-6 Database Management system for Accounting	
Q	Expand DBMS?
Ans:	Database Management System
Q	Expand SQL?
Ans:	Structured Query Language
Q	Is LibreOffice Base is a desktop database?
Ans:	Yes
Q	What is Desktop database?
Ans:	Desktop database are designed for single-user application.
Q	Where the data is stored in Database?
Ans:	Table
Q	What is a database?
Ans:	A database is a systematic collection of data
Q	What is DBMS?
Ans:	Database Management System (DBMS) is a software that enables users to create and maintain a database.

Q	Give an example for DBMS?
Ans:	MS Access, Oracle, LibreOffice Base, SQL Server
Q	What is an entity in Database?
Ans:	Anything in the real world with independent existence is called an entity. The object for which data can be collected is called entity
Q	Give an example for entity?
Ans:	An employee, a car, a school, a person
Q	Explain about attribute?
Ans:	Attributes describes the features of an entity. Example . Height,Weight,Date of birth etc of a person (Example Thomas). Another example emp id,emp name,emp sex etc.
Q	What is Primary Key?
Ans:	A primary key is a special column of a table designated to uniquely identify all table records (Items in the row).
Q	What is a Table in Database?
Ans:	Tables are used to store data in a database. It is the combination of Field and Record (columns and rows)
Q	What is Field in Database?
Ans:	A column of the table is called field
Q	What is Record in Database?
Ans:	A row in LibreOffice Base table is called Record
Q	What is Data Type in DBMS?
Ans:	Data type define the particular characteristic of data that we intend to store in table.
Q	Name the suitable DataType to the Name of an employee?
Ans:	Text[VARCHAR]
Q	Name the suitable DataType to the Basic Pay of an employee?
Ans:	Number[NUMERIC]
Q	Name the suitable DataType to the Basic Pay of an employee?
Ans:	Text[VARCHAR]

To get Study Materials:<https://binoygeorgeonline.blogspot.com/p/plus-two-computerised-accounting.html>

To get useful

videos:https://www.youtube.com/channel/UCu5CkRkSvDd3mOz4Phz4Z_Q