

# Computerised Accounting Practical

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Model # D001

Project No:

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Title : **Pay Roll Accounting**

## Question

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Prepare a Payroll of the following employees

Name	Basic Pay	PF Loan
Ramesh Kumar	52000	5400
Aravind	38000	0
Sulaiman	74500	3600
Pavithran	45800	6800
Manju Jose	45900	0
Athira Menon	39000	0
James Joseph	64000	9000
Prasad Kumar	53500	5600

## Additional Information

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- 1 DA - 14 % of Basic Pay
- 2 HRA - ₹ 2000 for employees whose basic Pay greater than ₹ 52000, for others ₹ 1500.
- 3 TA - ₹ 800 for all employees
- 4 PF subscription - 10% for Gross Pay.
- 5 TDS - 20% for Gross Pay greater than Rs. 56000, otherwise 10%

## Procedure

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Step-1 : Open a blank worksheet in Libre Office Calc

Step-2 : Enter the table headings in various cells as given below

Cell	Labels
A1	Name
B1	Basic Pay
C1	DA
D1	HRA
E1	TA
F1	Gross Salary
G1	PF
H1	TDS
I1	PF Loan
J1	Total Deduction
K1	Net Salary

Step-3 : Enter the names of employees in the range A2:A9

Step-4 : Enter Basic Pay of Employees in the range B2:B9

Step-5 : In the cell C2 enter the formula and copy down the formula upto C9

**=B2\*14%**

Step-6 : In the cell D2 enter the following formula to calculate HRA and copy down the formula upto D9

**=If(B2>52000,2000,1500)**

Step-7 : In the cell E2 enter '800' as TA and copy it down upto E9

Step-8 : In the cell F2 enter the following formula to calculate Gross Salary and copy down this formula upto F9

**=SUM(B2:E2)**

Step-9 : In the cell G2 enter the following formula to calculate PF and copy down to it upto G9

**=F2\*10%**

Step-10 : In the cell H2 enter the following formula to calculate TDS and copy it down upto H9

**=IF(F2>56000,F2\*20%,F2\*10%)**

Step-11 : Enter the amount of PF loans against each employees as given in the question in the range I2:I9

Step-12: In the cell J2 enter the following formula to calculate Total Deduction and copy it down upto J9

**=SUM(G2:I2)**

Step-13: In the cell K2 enter the following formula to calculate Net Salary and copy it down upto K9

**=F2-J2**

## Output

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	A	B	C	D	E	F	G	H	I	J	K
1	Name	Basic Pay	DA	HRA	TA	Gross Salary	PF	TDS	PF Loan	Total Deductions	Net Salary
2	Ramesh Kumar	52000	7280	1500	800	61580	6158	12316	5400	23874	37706
3	Aravind	38000	5320	1500	800	45620	4562	4562	0	9124	36496
4	Sulaiman	74500	10430	2000	800	87730	8773	17546	3600	29919	57811
5	Pavithran	45800	6412	1500	800	54512	5451.2	5451.2	6800	17702.4	36809.6
6	Manju Jose	45900	6426	1500	800	54626	5462.6	5462.6	0	10925.2	43700.8
7	Athira Menon	39000	5460	1500	800	46760	4676	4676	0	9352	37408
8	James Joseph	64000	8960	2000	800	75760	7576	15152	9000	31728	44032
9	Prasad Kumar	53500	7490	2000	800	63790	6379	12758	5600	24737	39053