

## SPECIMEN PROJECTS: USING EXCEL 2007

### PROJECT-3

#### Petty Cash Book

Consider the following petty cash transactions :

Mr. Mohit, the petty cashier of M/s Samaira Traders received ₹ 2,000/- on May 2015 from Head Cashier. For the month, details of petty expenses are listed here under :

Date	Details	Amount ₹
May 01 2015	Auto Fare	55
02	Courier Services	40
03	Postal Stamps	105
04	Erasers/Sharpener/Pencils/Pads	225
05	Speed Post Charges	98
06	Taxi fare (₹ 105 + ₹ 90)	195
08	Refreshments	85
10	Auto fare	60
12	Registered postal charges	42
13	Telegram	34
14	Cartage	25
16	Computer Stationery	165
19	Bus fare	24
20	Office sanitation including disinfectant (₹ 36 + ₹ 24)	60
22	Refreshment	45
23	Photostat Charges	47
28	Courier services	40
29	Unloading charges	40
30	Bus fare	15

#### Required:

1. Open a 'Worksheet' and name it "Main Page".
2. Create the following screen (Fig. 1) using the table/below showing cell wise command, data types to be defined and data contents.

**Table-1**

Cell Reference	Use Command	Need for	Data Type	Content
C1	Merge Cells C1:G1	Enter Title	Text	Summary of Petty Cash Book
B3	Merge Cells B3:D3	Enter Title	Text	Name of the Organization
B4	Merge Cells B4:D4	Enter Title	Text	Name of the Department
B5	Merge Cells B5:D5	Enter Title	Text	G/L Account Number
B6	Merge Cells B6:D6	Enter Title	Text	Batch Number
B7	Merge Cells B7:D7	Enter Title	Text	Cash Receipt/OB
E3	Merge Cells E3:13	Enter Data	Text	Enter the Name of the Organization (e.g. Samaira Traders) (This cell will be linked in other work sheets)
E4	Merge Cells E4:14	Enter Data	Text	Enter the Name of the Department (e.g. IT) (This cell will be linked in other work sheets)
E5	Merge Cells E5:G5	Enter Data	Numeric	Enter the G/L Account Number (e.g. 12345) (This cell will be linked in other work sheets)
E6	Merge Cells E6:G6	Enter Data	Numeric	Enter the Batch Number (e.g.1) (This cell will be linked in other work sheets)
E7	Merge Cells E7:17	Enter Data	Numeric	Enter the Cash Receipt/OB (e.g. 2000.00) (This cell will be linked in other work sheets)
E8	Merge Cells E8:18	Enter Data	Date	Enter the Date of receipt amount or OB (e.g. May 1, 2005) (This cell will be linked in other work sheets)

E9	Merge Cells E9:19	Calculate	Numeric	Cash Spent/Expenses This total of expenses received here from other sheets (e.g. 1487.00)  (The cell will be linked from other work sheets)
E10	Merge Cells E10:10	Calculate	Numeric	This is a Calculated value using formula : = (E7-E9) (e.g. 513.00)

3. Open the new worksheet and name it 'Entries'. This worksheet will have four parts (refer figure-2)
  - a) Data is first three rows.
  - b) Data for opening balance/receipt for cash.
  - c) Data for daily expenses.
  - d) Data for final balance at the end of period.
4. Using the table-2, prepare the petty cash book in Excel (refer figure 2)
  - a)

Cell Reference	Use Command	Need for	Data Type	Content
B1	Merge cells B1:C1	Enter Title	Text	Book of
E1	Merge cells E1:G1	Link Data	Text	= Main Page!E3:13
H1	Merge Cells H1:L1	Enter Title	Text	Petty Cash Book
B2	Merge cells B2:C2	Enter Title	Text	Department
E2	Merge cells E2:G2	Link Data	Text	= 'Main Page'!E4:14
H2	Merge Cells H2:J2	Enter Title	Text	G/L Account Number
K2	Merge Cells K2:L2	Link Data	Numeric	= 'Main Page'!E5
H3	Merge Cells H3:J3	Enter Title	Text	Batch Number
K3	Merge Cells K3 : L3	Link Data	Numeric	= 'Main Page'!E6

b)

Cell Reference	Use Command	Need for	Data Type	Content
A5	Merge cells A5:C5	Enter Title	Text	Receipts
A6	—	Enter Title	Text	Date
B6	—	Enter Title	Text	Particulars
C6	—	Enter Title	Text	Amount
A7	—	Enter Title	Text	= 'Main Page'!E8'
B7	—	Enter Title	Text	Balance B/f
C7	—	Enter Title	Numeric	= 'Main Page'!E7

c)

Cell Reference	Use Command	Need for	Data Type	Content
E5	Merge cells E5:H5	Enter Title	Text	Expenditure
I5	Merge cells I5:M5	Enter Title	Text	Analysis of Payments
E6	—	Enter Title	Text	Data
F6	—	Enter Title	Text	Voucher Number
G6	—	Enter Title	Text	Particulars
H6	—	Enter Title	Text	Net Amount
I6	—	Enter Title	Text	Postage
J6	—	Enter Title	Text	Telephones & Telegram
K6	—	Enter Title	Text	Conveyance
L6	—	Enter Title	Text	Stationery
M6	—	Enter Title	Text	Miscellaneous
E7:E35*	Each Cell	Enter Data	Date	Date of Transaction
G7:G35*	Each Cell	Enter Text	Text	Text for every Transaction
H7:H35*	Each Cell	Enter Amt.	Numeric	Amount spent
17:M35*	Each Cell	Enter Amt	Numeric	As per classification enter the respective amount

\* Enter data till last date/period is given

d)

Cells Reference	Use Command	Need for	Data Type	Content
B30	—	Enter Title	Text	Total
C30	—	Calculate	Numeric	Use Sum Function
G30	—	Enter Title	Text	Total
H30 : M30	—	Calculate	Numeric	Use Sum Function
E31	—	Calculate	Date	Date of Balance c/d which will be equal to the sum of the date in last cell and 1 (e.g. E27 + 1)
G31	—	Enter Title	Text	Balance C/d
H31	—	Calculate	Numeric	= (C30-H30)
G32	—	Enter Title	Text	Total
I31	—	Calculate	Numeric	= (H30-H31)
A34	—	Calculate	Date	Date of Balance b/d which will be equal to the sum of the date in last cell and 1 (e.g. E31 + 1)
B34	—	Enter Title	Text	Balance b/d
C34	—	Link Data	Numeric	= H31
A35	—	Link Data	Date	= A34
B35	—	Enter Title	Text	Cash Received
C35	—	Link Data	Numeric	= H30

## PROJECT-4

Preparation of the machinery account and depreciation account using the following example.

M/s Singhania and Bros. purchased a plant for ₹ 5,00,000 on April 1<sup>st</sup> 2015 and spent ₹ 50,000 for its installation. The salvage value of the plant after its useful life of 10 years is estimated to be ₹ 10,000. Record journal entries for the year 2015-16 and draw up plant account and depreciation account for first three years given that the depreciation is charged using straight line method if :

- ☆ The books of accounts are closed on 31<sup>st</sup> March every year.
- ☆ The firm charges the depreciation to asset accounts.

### Required:

1. Open a worksheet and name it "Main Page".
2. Create the following screen (figure 1) with the details given in chronological order in table-1.

Cell Reference	Use Command	Need for	Data Type	Content
B3	—	Enter Title	Text	Name of the Company
B4	—			Type of asset
B5	—	Enter Title	Text	Purchase cost
B6	—	Enter Title	Text	Transportation cost
B7	—	Enter Title	Numeric	Installation charges
B8	—	Enter Title	Numeric	Repairing cost
B9	—	Enter Title	Numeric	Acquisition cost
B10	—	Enter Title	Numeric	Salvage value
B11	—	Enter Title	Numeric	Estimated life
B12	—	Enter Title	Percentage	Rate of depreciation
B13	—	Enter Title	Numeric	Date of purchase
B14	—	Enter Title	Sin	Method of depreciation

3. Calculate the amount of depreciation (refer figure 2) and prepare the depreciation account (refer figure-3). The steps are shown in table 2.

Cell Reference	Use Command	Need for	Data Type	Content
K3	–	Enter Title	Text	Calculation for Depreciation
K4	–	Enter Title	Text	Sr.no
L4	–	Enter Title	Text	Function used
04	–	Enter Title	Text	Result
K5	–	Enter Title	Numeric	1
L5	–	Function	Date	=SLN(G4,Main_Page!C10,Main_Page!C11)
05	–	Function	Numeric	54000
C16	–	Enter Title	Text	Particulars
F16	–	Enter Title	Text	JF
G16	–	Enter Title	Text	Amount (Rs.)
H16	–	Enter Title	Text	Date
I16	–	Enter Title	Text	Particulars
L16	–	Enter Title	Text	JF
M16	–	Enter Title	Text	Amount (Rs.)

4. Prepare the plant account (refer Figure 4). The steps are shown in table-3.

Cell Reference	Use Command	Need for	Data Type	Content
G14	–	Link data	Text	=Main_Page!C4
B15	–	Enter Title	Text	Dr.
M15	–	Enter Title	Text	Cr.
B16	–	Enter Title	Text	Date

## PROJECT-5

Calculating various ratios using figures given in financial statements and presenting them through charts and graphs.

**Required:**

1. Create a 'Data Entry' sheet following the procedure given in table-1 (refer figure 1)

### Sheet "Data Entry"

F2	f <sub>x</sub>							
A	B	C	D	E	F	G	H	
1	Balance Sheet of _____							
2								
3	Capital & Liabilities	Amount at Year-I	Amount at Year	Amount at Year	Assets	Amount at Year-I	Amount at Year	Amount at Year
4	Share Capital				Fixed Assets			
5								
6								
7								
8								
9								
10								
11								
12								
13					Investments			
14	Reserves and Surplus							
15								
16								

17								
18					Current Assets Line and Advances			
19					Current Assets			
20					Stock			
21	Secured Loan				Prepaid Expenses			
22								
23								
24								
25								
26								
27	Unsecured Loan							
28					Linear Advances			
29								
30								
31								
32								
33								
34	Current Liability & Provision							
35	Current Liability							
36					Miscellaneous Expenditure			
37								
38								

39								
40	Provisions							
41								
42					PPL Account			
43								
44								
45		0.00	0.00	0.00		0.00	0.00	0.00
46								
47								
48	Profit before							
49								
50	Net sales							
51								

Cell Reference	Use Command	Need For	Data Type	Content
A1	Merge A1:F1	Enter Title	Text	Balance Sheet as on ____
A3 to H3	A3 to H3	Enter Title	Text	Headings
A4	A4	Enter Title	Text	Share Capital
A14	A14	Enter Title	Text	Reserves & Surplus
A21	A21	Enter Title	Text	Secured Loans
A27	A27	Enter Title	Text	Unsecured Loans
A34	A34	Enter Title	Text	Current Liabilities and Provision
E4	E4	Enter Title	Text	Fixed Assets
E13	E13	Enter Title	Text	Investments
E18	E18	Enter Title	Text	Current Assets, Loans and advances
E20	E20	Enter Title	Text	Stock
E21	E21	Enter Title	Text	Prepaid Expenses
E36	E36	Enter Title	Text	Miscellaneous Expenditure
E42	E42	Enter Title	Text	P/L Account (Debit Side if any)
A48	A48	Enter Title	Text	Profit before Interest and Tax
A50	A50	Enter Title	Text	Net Sales
(B45 To D45) & (E45 To H45)			Formula	= sum(above)

**Note :** The user is required to enter the given amounts in cells B4 to D44, F4 to H44, B48 to D48 & B48 to B50 after having written their respective account heads in cells A4 to A44 & E4 to E44.

2. Create a 'Ratios' sheet (Figure 2) following the procedure given in table 2.

Cell Reference	Use Command	Need For	Data Type	Content
C2		Calculation of current assets	Formula	= SUM ('Data Entry'!F18:F35)
C3		Calculation of current liabilities	Formula	=SUM ('Data Entry'! B34 : B44)
D2	Merge D2:D3	Calculation of Current Ratio	Formula	=C2/C3
C6		Calculation of Liquid assets	Formula	=SUM ('Data Entry'!F22 : F35)
C7		Calculation of current liabilities	Formula	= SUM ('Data Entry' ! B34 : B44)
D6	Merge D6 : D7	Calculation of Quick Ratio	Formula	=C6/C7
C10		Calculation of Long term debts	Formula	=SUM ('Data Entry' ! B21 : B26)
C11		Calculation of shareholders' fund	Formula	=SUM ('Data Entry'!B4 : B20)- SUM ('Data Entry' !F36 : F44)
D10	Merge D10:D11	Calculation of Debt Equity Ratio	Formula	=C10/C11
C14		Calculation of Shareholders fund	Formula	=SUM ('Date Entry'! B4:B20)- SUM ('Data Entry'! F36 : F44)
C15		Calculation of Total Assets	Formula	= 'Data Entry'! F45-SUM ('Data Entry'! F36 : F44)
D14	Merge D14:D15	Calculation of Proprietary Ratio	Formula	= C14/C15

C18		Calculation of Total	Formula	= 'Data Entry' ! F45-SUM ('Data Entry'! F 36 : F44)
C19		Calculation of long term debts	Formula	=SUM ('Data Entry' B21 : B26)
D18	Merge D18 : D19	Calculation of Total asset to debt ratio	Formula	=C18/C19
C22		PBIT	Linkage	= 'Data Entry' !B48
C23		Calculation of	Formula	'SUM ('Data Entry' !B4 : B26)- SUM ('Data Entry'!F36 : F44)
D22	Merge D22:D23	Calculation of ROI	Formula	= C22/C23
C26		Net Sales	Linkage	= ('Data Entry'! B50
C27		Calculation of Working Capital	Formula	=SUM ('Data Entry'! F18 : F 35)- SUM ('Data Entry' ! (B34:B44)
D26	Merge D26"D27	Calculation of turnover ratio	Formula	=C26/C27
C30		Net Sales	Linkage	= 'Data Entry'! B50
C31		Calculation of Fixed	Formula	=SUM ('Data Entry' !F4 : F12)
D30	Merge D30 : D31	Calculation of Fixed Assets turnover ratio	Formula	=C30/C31

**Note:** Column A and B will be entered manually i.e. the names of ratios and formulae to calculate them.

(All steps listed below are for Year 1, steps for other years may be written on this basis).

3. Calculate the following ratios:
- (i) Current ratio
  - (ii) Liquid ratio
  - (iii) Debt equity ratio
  - (iv) Proprietary ratio
  - (v) Total assets to debt ratio
  - (vi) Return on capital employed
  - (vii) Working capital turnover ratio
  - (viii) Fixed assets turnover ratio

**Sheet "Ratios"**

Certain specified ratios will be calculated automatically in sheet (Ratios) as shown below:

012	f <sub>x</sub>							
	A	B	C	D	E	F	G	H
1			Year-1	Year-2	Year-3			
2	Current Ratio = $\frac{\text{Current Assets}}{\text{Current Liabilities}}$	$\frac{0}{0}$	#DIV/0!	$\frac{0}{0}$	#DIV/0!	$\frac{0}{0}$	#DIV/0!	
3								
4								
5								
6	Quick Ratio = $\frac{\text{Liquid Assets}}{\text{Current Liabilities}}$	$\frac{0}{0}$	#DIV/0!	$\frac{0}{0}$	#DIV/0!	$\frac{0}{0}$	#DIV/0!	
7								
8								
9								
10	Debt Equity Ratio = $\frac{\text{Long Term Debts}}{\text{Shareholders Fund}}$	$\frac{0}{0}$	#DIV/0!	$\frac{0}{0}$	#DIV/0!	$\frac{0}{0}$	#DIV/0!	
11								
12								

13							
14	Proprietary Ratio $= \frac{\text{Shareholders Fund}}{\text{Total Assets}}$	$\frac{0}{0}$	#DIV/0!	$\frac{0}{0}$	# DIV/0!	$\frac{0}{0}$	#DIV/0!
15							
16							
17							
18	Total Assets to Debt Ratio $= \frac{\text{Total Assets}}{\text{Long Term Debts}}$	$\frac{0}{0}$	DIV/0!	$\frac{0}{0}$	DM/0!	$\frac{0}{0}$	#DI V/0!
19							
20							
21							
22	Return on Capital Employed $= \frac{\text{Profit before interest \& tax}}{\text{Capital Employed}}$	$\frac{0}{0}$	#DIV/0!	$\frac{0}{0}$	DM/0!	$\frac{0}{0}$	#DIV/0!
23							
24							
25							
26	Working Capital Turnover Ratio $= \frac{\text{Net Sales}}{\text{Net Working Capital}}$	$\frac{0}{0}$	#DIV/0!	$\frac{0}{0}$			
27							
28							
29							
30							
31	Fixed Asset Turnover Ratio $= \frac{\text{Net Sales}}{\text{Net Fixed Assets}}$	$\frac{0}{0}$	#DIV/0	$\frac{0}{0}$	#DIV/0	$\frac{0}{0}$	#DIV/0

4. Create graphs/charts using the procedure given in table 3.

Cell A1 to A8, B1 to B8, C1, D1, E1 are to be entered manually.

Cell Reference	Use Command	Data Type	Content
C2	C2	Linkage	=Ratios!D2
C3	C3	Linkage	=Ratios!D6
C4	C4	Linkage	=Ratio!D10
C5	C5	Linkage	=Ratios!D14
C6	C6	Linkage	=Ratios!D18
C7	C7	Linkage	=Ratio!D22
C8	C8	Linkage	=Ratios!26
C9	C9	Linkage	=Ratios!D30
D2	D2	Linkage	=Ratio!DF2
D3	D3	Linkage	=Ratios!F6
D4	D4	Linkage	=Ratios!F10
D5	D5	Linkage	=Ratios!F14
D6	D6	Linkage	=Ratios!F18
D7	D7	Linkage	=Ratios!F22
D8	D8	Linkage	=Ratios!F26
D9	D9	Linkage	=Ratios!F30
E2	E2	Linkage	=Ratios!H2
E3	E3	Linkage	=Ratios!H6
E4	E4	Linkage	=Ratios!H10
E5	E5	Linkage	=Ratios!H14
E6	E6	Linkage	=Ratios!H18
E7	E7	Linkage	=Ratios!H22
E8	E8	Linkage	=Ratios!H26
E9	E9	Linkage	=Ratios!H30

With the help of data specified in cells B2 : E9 graphs using graphs function can be made.

## PROJECT-6

Preparation of a Bank Reconciliation statement.

### Required:

1. Consider the cash book and the Bank Statement of R. Pandya & Co. for the month of July, 2015.
2. Compare the transactions in both the books and identify the causes of difference manually.
3. Classify the causes and post them in the first sheet i.e., DATA ENTRY (figure 1) as for the steps given in table 1.

### Cash Book R. Pandya & Co.

Data	Particulars	Bank ₹	Date	Particulars	Bank ₹
2015			2015		
July 01	Balance B/d	756.20	July 02	Aditya                      4450	50.00
July 03	Kanishq	220.00	July 02	Verma                        4451	130.00
July 15	Rampal	330.00	July 02	Gayatri                      4452	10.00
July 31	Sareen Bros.	63.00	July 08	Mehta                        4453	27.50
			July 14	Mehta Ltd.                      89.00	89.00
			July 14	Kaushik                      4454	49.00
			July 15	Kriosk                        4455	250.00
			July 26	Insurance Premium	122.00
			July 31	Balance c/d	641.70
		1369.20			1369.20

### Bank Statement

Account	R. Pandya & Co.
Account number	79014456
Ledger No.	17
Date	July 31, 2015

Date	Details	Debit ₹	Credit ₹	Balance ₹
<b>2015</b>				
July 01	Balance			756.20 Cr.
July 04	Cheques		220.00	976.20 Cr.
July 09	4450	50.00		926.20 Cr.
July 14	4452	10.00		916.20 Cr.
July 16	Subhash & Co. (DD)	89.00		827.20 Cr.
July 19	Cheques		330.00	1,157.20 Cr.
July 24	4455	250.00		907.20 Cr.
July 26	Insurance Premium	122.00		785.20 Cr.
July 30	4454	49.00		736.20 Cr.
July 31	Bank Charges	12.95		723.25 Cr.
July 31	Ruchita Limited		179.75	903.00 Cr.

The following steps are followed for sheet (Data Entry)

Cell Reference	Use Command	Need For	Data Type	Content
A1	A1	Enter Title	Text	Name of the Firm
D1	Merge Cells D1 : G1	Enter Title	Text	Enter the name of the Org. "R. Pandya & Co."
A3	A3	Enter Title	Text	Bank Reconciliation Statement as on
D3	Merge Cells D3:G3	Enter Title	Date	Enter the date "31-07-2005"
A5	A5	Enter Title	Text	Balance as per Cash Book
D5	Merge Cells D5 : G5	Enter Title	Number	Enter the balance of CB "641.70"
A7	A7	Enter Title	Text	Balance as per Pass Book
D7	Merge Cells D7 : G7	Enter Title	Number	Enter the balance of PB "903.00"

A10	A10	Enter Title	Text	Cheques issued during the month
A12:F17				Values to be entered Manully
F12 :F21		Listing between Y/N	Text	Function to be used for Listing DATA-Validation-setting-allow (List) source; Y,N
G12:G21			Formula	Formula Used =if ((f12 = "Y"), 0, E 12) and copy the same from G12 to G13 : G21
G22			Formula	Formula=Sum (G12:G21)
A24	A24	Enter Title	Text	Cheques Deposited during the month
A26:F37				Values to be entered Manually
F26:G37			Formula	Formula Used = if ((f26="Y"), 0,E26) and copy the same from G26 to G27:G37
G38			Formula	Formula=Sum (G26:G37)
A40	A40	Enter Title	Text	Cheque directly deposited by customer
A42 : E46				Values to be entered manually
E47			Formula	=Sum(E42:E47)
A49	A49	Enter Title	Text	Cheque dishonoured
A51 :E55				Values to be entered manually
E56			Formula	=Sum (E51:E56)
A58	A58	Enter Title	Text	Debits in Pass Book
A60:D63				Values to be entered manually
D64			Formula	=Sum (D61:D63)
A66	A66	Enter Title	Text	Credit in Pass Book

A68:D71				Values to be entered manually
D72			Formula	=Sum (D68:D71)
A74	A74	Enter Title	Text	Wrong Credits in Cash Book
A76:D79				Values to be entered manually
D80			Formula	=Sum (D76:D79)
A82	A82	Enter Title	Text	Wrong Debits in Cash Book
A84:D87				Values to be entered manually
D88			Formula	=Sum (D84:D87)

4. Using the steps shown in Table-2, show the output in the form of a bank reconciliation statement.





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