Guidelines for Practical Work in Computerized Accounting

The Board has introduced practical component in Accountancy for Class XII in Part-C titled Computerized Accounting. Out of 40 marks assigned to this unit, 20 marks have been assigned to the Practical Work. The basic infrastructure required for schools opting this option is:

1. The computer lab should be equipped with computers loaded with MS-Office 2007 and one printer for every two students.

2. The school should ensure that :

   a) The Commerce PGTs have attended the training course conducted specifically on this component by NCERT, CBSE or any other recognized organization.

   b) The Commerce PGT is capable to handle the course independently in the class.

Duration 1 Hours 30 Minutes	Maximum Marks : 20
Unit-1: File	4 Marks
Unit-2: Practical Examination	12 Marks
Unit-3: Viva	4 marks

Practical Work

Each student shall be required to prepare a soft copy of the project file herein referred to as practical file. The first page of the file should describe the title of the project, identity of student, school and that of the teacher concerned. The second page should give a list of project and page reference. The project should be duly documented in three parts : first part should describe the project and its semantics. The second part should state the methodology for carrying out the project. The third part should enlist the steps and the final outcome of the project. The last page will contain the teacher's grades and marks.

I. Scope

The focus of practical projects in Computerized Accounting System is on data flow and generation of accounting information using application softwares like MS Access and MS Excel–2007.

Accounting Tasks in MS Excel-07

This section deals with the application of spreadsheet in specific areas of accounting. A spreadsheet is defined as a computer programme in which accounting data is arranged in a grid and is subject to various arithmetic and logical operations for arriving at the desired information for reporting. Excel is one of the softwares attached with MS Office to implement the spread sheet, referred as worksheet in Excel. The specific tasks of accounting which are described in this section relate to:

1. Preparation of Bank Reconciliation Statement [both with passbook balance and cash book balance].

2. Preparation of a Petty Cash book.

3. Preparation of a Fixed Asset Account, charging depreciation on it.

4. Ratio Analysis and Drawing up graphs/Charts on Ratios as per the Accountancy Syllabus of Class-XII.

5. Any other accounting task within the scope of Accountancy syllabus of class-XI and XII.

Accounting Tasks in Access-07

This section deals with MS Access-07 and implementation of accounting database. MS Access is one of the popularly used Database Management System (DBMS) to create, store and manage database. The specific tasks of accounting which are described in this section relate to:

1. Creation of a data base for recording accounting transactions.

2. Preparation of a purchase and sales book.

3. Creation of a data base to calculate depreciation on fixed assets.

4. Preparation of bills receivable and bills payable book.

5. Any other accounting tasks within the scope of Accountancy Syllabus of classes XI-XII.

UNIT-1 : PRACTICAL FILE

Objective: To examine the ability of student to practically deal with an accounting reality using MS Access and MS Excel-07 package.

Scope: The scope of practical examination shall consist of projects reportedly completed by the teacher concerned who is expected to be the internal examiner also.

Guidelines for Teachers

★ The teachers must ensure that every topic given in the scope is covered by practical illustration with alternative designs, discussions and methodologies.

★ The students are expected to document six small projects (3 exercises using MS Excel-07 and 3 exercises using MS-Access).

★ The teachers will ensure that every student documents the practical illustration with minute details in a pre-designed format which will include :

(i) Overview of the project.

(ii) Requirements for carrying out the activity.

(iii) Building the conceptual structure.

(iv) Executing the designed project.

(v) Submitting the final outcome on a CD.

Guidelines for Examiners

★ Examiners should verify that every practical illustration as per list annexed hereinafter has been experimented and documented by the student.

★ While evaluating a student, the examiner must examine a student from the exercises given in practical file.

★ The 4 marks on practical file should be awarded keeping in view the following :

★ Presentation

★ Content coverage

★ Authenticity

★ Completeness of work done

UNIT-2 : PRACTICAL EXAMINATION

Objective: To examine the ability of the student to practically deal with an accounting reality by using computer system on Windows platform with MS Access package for DBMS.

Scope: The scope of practical examination shall consist of practical exercise as reportedly experimented with students by the teachers concerned who are expected to be the Internal Examiner also.

Guidelines for Examiner

★ There should be an Internal examiner (the teacher concerned) and an external examiner appointed by CBSE for conducting the practical examination. The award should be finalized by external examiner in consultation with the Internal Examiner.

★ The external examiner should set the question in consultation with the Internal Examiner. While setting the question paper examiner must ensure that the practical paper can be completed within the stipulated time frame.

★ The teacher (internal examiner) will apprise the external examiner of the existing infrastructure in the school for holding practical examination.

★ They will set multiple question papers depending on the number of students and distribute the same in such a manner that the next two and previous two candidates in a row do not have the same practical questions to solve on a computer system.

★ The number of exercises for practical examination should be limited to one or two.

★ While conducting the practical examination, the external examiner should ensure that the print out of important parts of solution on practical question have been taken for being annexed to the answer books along with questions. The students should also note down the steps taken on the answer sheet. A student should be free to use the answer book for any rough work during the course of practical examination.

★ During the conduct of practical examination, the examiner should interact with each candidate so as to make spot assessment of his/her performance in different practical questions. The final assessment should be based on the degree of coverage of practicals during the year and spot assessment of practicals by examiners.

UNIT-3 : VIVA-VOCE'

Objective:

★ To test whether the student has understood the practical exercise and is able to repeat the same with modification or not.

★ To test whether the student is not repeating what he has already memorized.

★ To test whether the soft copy of the practical file presented by a candidate is his/her original creation or acquired from others.

Scope: The scope of oral examination consists of following :

★ Practical exercises as documented in the practical file by the candidate.

★ Ability to handle the computer system for basic operations such as saving the project, printing the project and demonstrating the outcomes of practical exercise.

★ Reasoning on how the experiment has been successfully completed.

Guidelines for Teacher

★ The internal examiner should provide necessary feedback to the external examiner about each student on the basis of his/her interaction during the course of teaching learning process.

★ They must put their students at ease by initially talking with them about their work done.