



**Workbook on
“Financial Accounting Lab and Report
Submission”**

**Developed with Academic Support from
Faculty of Commerce
Department of Accountancy & Business Statistics
Mohanlal Sukhadia University, Udaipur, Rajasthan**

**Vardhman Mahaveer Open University,
Kota, Rajasthan, India**

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Academic disclaimer: This workbook is intended only for introductory academic guidance on accounting software. The editors, co-editors, writers, department and university assumed no responsibility for errors, omissions in the suggested questions and answers. Practical application may differ due to change in rules, operational procedures and software.

Student Guidelines for Submission (Total Marks: 100)

Introduction

"Financial Accounting Lab and Report Submission" is a practical-oriented course designed to develop hands-on skills in computerized accounting and financial reporting. The course requires students to apply the concepts learned in various courses of the Diploma in Computer Accounting and Management Programme, particularly Fundamentals of Accounting, Elementary Computer Accounting, Accounting Information System, Computer Applications in Management, Principles of Management, and Entrepreneurship & Small Scale Businesses.

The evaluation of this course shall be based on the submission of:

- Case Study Report (50 Marks)
- Project Report Writing (50 Marks)

The reports must be prepared and submitted in the prescribed format within the stipulated time.

Part A: Case Study Report (50 Marks)

Objective

The objective of the Case Study Report is to provide practical exposure to computerized accounting software and enable students to perform accounting operations in a simulated business environment.

Instructions

1. Accounting cases are given in this work book along with following video links:
<https://tallysolutions.com/accounting/what-is-financial-accounting/#gref>
<https://tallysolutions.com/learning-hub/>
<https://help.tallysolutions.com/>
<https://www.youtube.com/playlist?list=PLxfdFsdRUF8vxvIcMBe3eE93WiiPySwzD>
2. Students are required to carefully study all the cases and go through above video links given in the workbook.
3. Out of the cases provided, the student must select **any two cases OR they can design their own two cases** of his/her choice from given cases.
4. The selected cases must be solved using any recognized accounting software such as:
 - ✓ Tally Prime
 - ✓ Busy Accounting Software
 - ✓ Marg ERP
 - ✓ Any other approved accounting package
5. Students shall perform all accounting transactions required in the selected cases using the accounting software.
6. The report must contain:
 - ✓ Title Page
 - ✓ Student Details
 - ✓ Declaration by the Student
 - ✓ Table of Contents
 - ✓ Introduction to the Selected Case
 - ✓ Step-wise Procedure Followed
 - ✓ Ledger Creation Screens

Financial Accounting Lab and Report Submission

- ✓ Voucher Entry Screens
 - ✓ Inventory Entry Screens (where applicable)
 - ✓ Financial Statements Generated
 - ✓ Reports Generated through the Software
 - ✓ Analysis and Findings
 - ✓ Conclusion
7. Students must attach relevant screenshots of each stage of the solution process. The screenshots should clearly display:
 - ✓ Company Creation
 - ✓ Ledger Masters
 - ✓ Voucher Entries
 - ✓ Inventory Masters
 - ✓ Trial Balance
 - ✓ Profit & Loss Account
 - ✓ Balance Sheet
 - ✓ Any other report relevant to the case
 8. Each screenshot must be properly numbered and briefly explained.
 9. Screenshots should be clear, readable, and arranged sequentially.
 10. Mere submission of screenshots without explanation shall not be considered adequate.

Part B: Guidelines for Project Report Writing (50 Marks)

Project Report Writing is a compulsory component for rest of 50 Marks. The Project Report is intended to provide learners with an opportunity to apply the concepts, principles, and practical skills acquired during the programme to real-life business, accounting, management, and entrepreneurial situations.

The project shall encourage students to develop analytical abilities, problem-solving skills, report-writing competence, and practical understanding of computerized accounting systems and business operations. It is designed to facilitate the integration of knowledge gained from various courses of the programme, including Principles of Management, Fundamentals of Accounting, Computer Applications in Management, Elementary Computer Accounting, Accounting Information Systems, and Entrepreneurship & Small Scale Businesses.

The Project Report aims to enable learners to apply accounting and management knowledge in organizational settings and develop proficiency in the use of computer applications and accounting software. It seeks to strengthen students' understanding of accounting information systems, computerized accounting practices, and administrative functions in modern business environments. The project also aims to enhance learners' ability to collect, organize, analyze, interpret, and present information systematically and effectively.

Furthermore, the project promotes awareness of contemporary developments in accounting, management, information technology, entrepreneurship, and small business management. Through this exercise, learners will develop practical and professional competencies that can support entry-level employment opportunities in accounting, office administration, business support services, and entrepreneurial ventures, while also providing a foundation for higher studies in commerce, accounting, and management disciplines.

Nature of the Project: The Project Report may be based on any one of the following areas:

- Study of accounting practices followed by business organizations.
- Computerized accounting systems and accounting software applications.
- Preparation and analysis of financial statements.

- Accounting Information Systems (AIS) and their role in business decision-making.
- Use of Tally, Busy, Zoho Books, Marg ERP, or similar accounting software in business organizations.
- Digital accounting, e-accounting, and cloud-based accounting solutions.
- Computer applications in office administration and business management.
- Inventory management and stock control systems.
- GST implementation and computerized tax accounting practices.
- Small business management and entrepreneurial ventures.
- Business planning and feasibility studies for small enterprises.
- Financial record keeping and reporting in small businesses.
- Automation of accounting and administrative functions.
- Impact of information technology on accounting and business operations.
- Case studies of business organizations, startups, accounting firms, or entrepreneurs.
- Challenges and opportunities in computerized accounting and business management.
- Any other topic relevant to the curriculum and objectives of the programme.

No compulsory attachment, internship, industrial training, apprenticeship, or association with any organization is required for the completion of the Project Report. However, students may collect information from organizations, entrepreneurs, accountants, business establishments, or secondary sources wherever necessary.

Structure of the Project Report: The Project Report should normally contain the following sections:

- Cover Page
- Student Declaration
- Acknowledgement
- Table of Contents
- Introduction to the Topic
- Objectives of the Study/Project
- Scope and Significance of the Study
- Methodology
- Data Collection and Analysis
- Findings and Discussion
- Suggestions/Recommendations
- Conclusion
- Bibliography/References
- Annexures (if any)

Format of the Report

- Language: Hindi or English
- Paper Size: A4
- Font Size: 12 Point
- Line Spacing: 1.5
- Margin: 1 inch on all sides
- Binding: Spiral Binding or Soft Binding

Length of the Report: The Project Report should ordinarily contain 20 to 30 typed pages, excluding annexures, screenshots, financial statements, reports generated through accounting software, and supporting documents.

Financial Accounting Lab and Report Submission

General Submission Guidelines

1. Both the Case Study Report (50 Marks) and Project Report Writing (50 Marks) must be submitted in printed form together for evaluation.
2. The one file containing “Case Study Report” (50 Marks) and “Project Report Writing” (50 Marks) shall be submitted to the following by post:
**Controller of Examinations,
Vardhman Mahaveer Open University,
Kota (Rajasthan) – 324021,**
3. The report must be submitted before the commencement of the Term-End Examination of Semester II.
4. The student's name, enrolment number, programme name, course code, and study centre code must be clearly mentioned on the cover page.
5. All reports must be the original work of the student.
6. The University reserves the right to verify the authenticity of the submitted work.
7. The evaluation of the course shall be based on the quality, originality, practical application, and presentation of the submitted reports.

Evaluation Scheme

Component	Marks
Case Study Report (Two Cases with Software-Based Solutions and Screenshots)	50
Project Report Writing	50
Grand Total	50

Case Study Report (50 Marks):

Through this workbook, student will be able to get Elementary knowledge of Accounting in Tally Prime. It covers the following:

- Creation of company
- Group creation
- Ledger creation
- Stock item creation
- Voucher entries without stock
- Voucher entries with stock
- Voucher entries with stock of manufacturing company
- Report generation
- Stock entries
- Finalization of Profit and Loss account and Balance Sheet

Useful short cut keys

The following short cut keys can be used in tally prime in order to save the time.

General & Navigation Shortcuts

- Alt + G: Use the Go To universal search function to navigate to any report or voucher quickly.
- Ctrl + A: Accept or save the current screen, voucher, or master data.
- Esc: Go back to the previous screen or close the current one without saving.
- F1: Open the Help menu or select a company from the Gateway of Tally.
- F2: Change the current voucher or report date.
- Alt + F2: Change the period for a report (From-To).
- Ctrl + N: Open or hide the Calculator panel.
- Alt + K: Open the Company menu for options like Alter, Select, or Shut Company.

Voucher Entry Shortcuts

- F4: Open the Contra voucher (for cash/bank transactions).
- F5: Open the Payment voucher.
- F6: Open the Receipt voucher.
- F7: Open the Journal voucher (for non-cash adjustments).
- F8: Open the Sales voucher.
- F9: Open the Purchase voucher.
- Alt + C: Create a new master (ledger, stock item, etc.) on the fly while in a voucher entry screen.
- Ctrl + R: Repeat the narration from the previous voucher of the same type.
- Alt + D: Delete a selected voucher or master.

Reporting & Data Management

- Ctrl + P: Print the current report or voucher.
- Ctrl + E: Export the current report (e.g., to Excel or PDF format).
- Alt + F1: View reports in a detailed format (expands all levels of information).

Financial Accounting Lab and Report Submission

CASE 1

Create a new company in the name of 'R' UDAIPUR 313001 GSTN Not Applicable. Create ledgers taking their respective group:

टैली में "आर" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन उपलब्ध नहीं है। निम्न खातों का उनके सम्बन्धित ग्रुप के साथ बनाइए –

S.No.	Name of Ledger a/c	Dr.	Cr.
1	Purchase	360000	
2	Advertisement exp.	6200	
3	Sales		486000
4	Discount allowed	2300	
5	Opening Stock	16000	
6	Land	450000	
7	Building	600000	
8	R.L. Jain Enterprises		25600
9	Vik Enterprises		14600
10	Pratham & Co.		14300
11	Bad debts	800	
12	Cash	35000	
13	Stationary Exp.	1860	
14	Rent Received		4750
15	Wages	2860	
16	Insurance of office building	2000	
17	Purchase return		2000
18	Commission Received		1900
19	Sales return	6000	
20	Octroi	950	
21	Interest Received		400
22	Machine	1150000	
23	Mayank	30200	
24	Rakesh	10600	
25	Satyam	15200	
26	Capital		2200120
27	Computers	62000	
	total	2749670	2749670

From the above details, create ledger accounts and get final Trial balance, Gross Profit, Net Profit and Balance Sheet.

SUGGESTED SOLUTION:

Step 1:

First step of every accounting in tally software is its company. So On opening Tally through Tally icon, click on Create Company button on the tally interface.

Company creation window: (Fill details as required)

Tally Prime GOLD K: Company Y: Data Z: Exchange G: Go To

Company Creation

Company Data Path : C:\Users\Public\TallyPrime\data

Company Name : R Udaipur Financial year beginning from : 1-Apr-25
 Mailing Name : R Udaipur Books beginning from : 1-Apr-25
 Address : Udaipur

State : Rajasthan

Country : India
 Pincode : 313001
 Telephone :
 Mobile : +91 - 9898989898
 Fax :
 E-mail :
 Website :

Base Currency symbol : ₹
 Formal name : INR

Accept ?
Yes or No

Company created successfully.
 (Enable the features as per your business needs.)

Company: R Udaipur

Show more features : No

Accounting			Taxation	
Maintain Accounts	: Yes		Enable Goods and Services Tax (GST)	: No
Enable Bill-wise entry	: Yes		Set/Alter Company GST Rate and Other Details	: No
Inventory			Enable Tax Deducted at Source (TDS)	: No
Maintain Inventory	: No			
Integrate Accounts with Inventory	: No			

After creation of company the following window of gateway of tally will be shown

Tally Prime GOLD K: Company Y: Data Z: Exchange G: Go To O: Import E: Export M: Share P: Print F1: Help

Gateway of Tally

CURRENT PERIOD: 1-Apr-25 to 31-Mar-26 CURRENT DATE: Tuesday, 1-Apr-2025

NAME OF COMPANY	DATE OF LAST ENTRY
R Udaipur	No Vouchers Entered

Gateway of Tally

MASTERS

- Create
- Alter
- Chart of Accounts

TRANSACTIONS

- Vouchers
- Day Book

UTILITIES

- Banking

REPORTS

- Balance Sheet
- Profit & Loss A/c
- Ratio Analysis
- Display More Reports
- Dashboard

Out

Financial Accounting Lab and Report Submission

Next step : click on create under Masters

Then click on Ledgers to create accounts

Steps: Name : {Name of ledger to create}

Under : {Group for the account}

Opening balance : {As shown in trial balance}

The screenshot shows the 'Ledger Creation' window in Tally Prime GOLD. The 'Name' field is set to 'Purchase Account' and is circled. The 'Under' field is set to 'Purchase Accounts' and is also circled. The 'Type of Ledger' is 'Not Applicable'. The 'Opening Balance' is set to '(on 1-Apr-25) : 3,60,000.00 Dr' and is circled. The 'Total Opening Balance' is 3,60,000.00 Dr, and the 'Difference' is 3,60,000.00 Dr. There are 'Accept ?' and 'Yes or No' buttons at the bottom right. The window title is 'R Udaipur'.

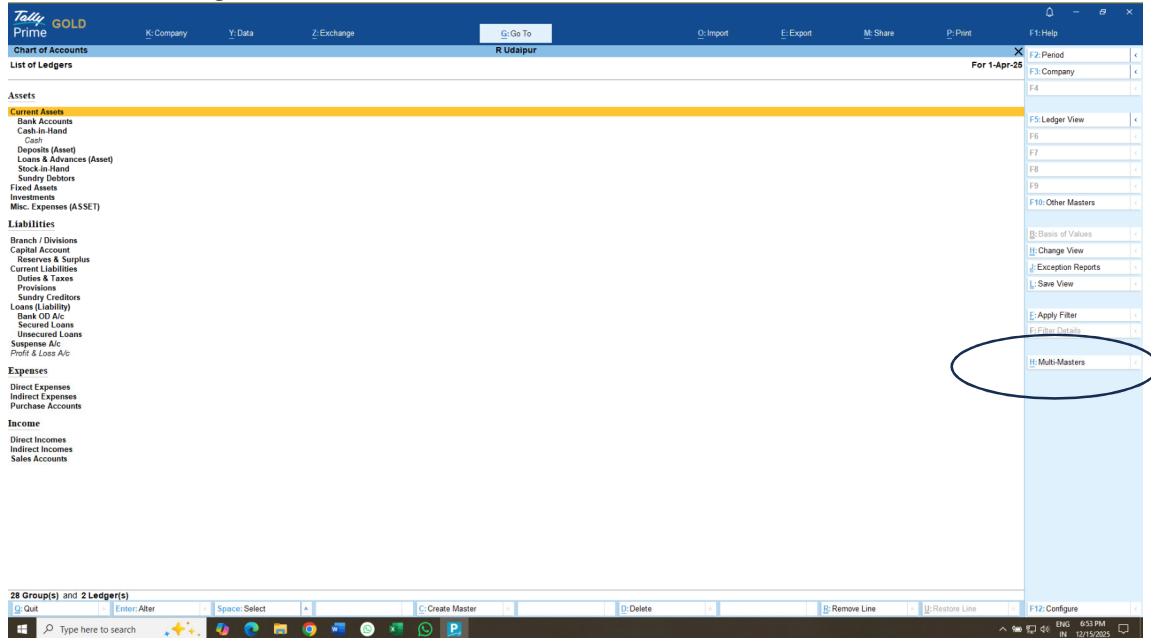
In similar way other accounts one by one may created.

But for faster working, students can make multi- accounts by using the following steps

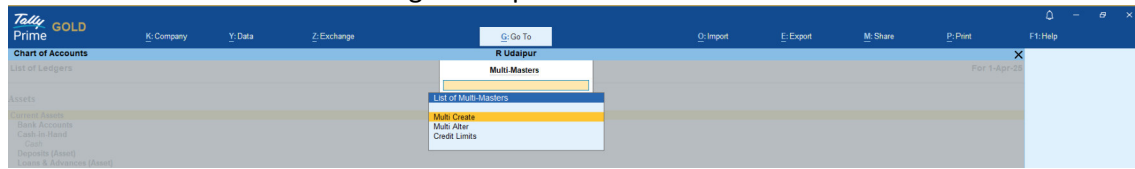
Click on charts of accounts from Gateway of Tally

The screenshot shows the 'Gateway of Tally' interface. The 'CURRENT PERIOD' is '1-Apr-25 to 31-Mar-26' and the 'CURRENT DATE' is 'Tuesday, 1-Apr-2025'. The 'NAME OF COMPANY' is 'R Udaipur' and the 'DATE OF LAST ENTRY' is 'No Vouchers Entered'. The 'Chart of Accounts' menu is highlighted in the right-hand pane. The menu items are: MASTERS (Create, Alter, Chart of Accounts), TRANSACTIONS (Vouchers, Day Book), UTILITIES (BaNking), REPORTS (Balance Sheet, Profit & Loss A/c, Ratio Analysis, Display More Reports, DashbOard), and Quit.

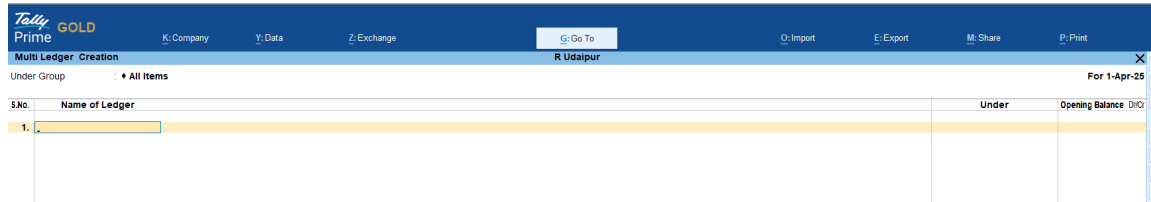
Then click on ledgers



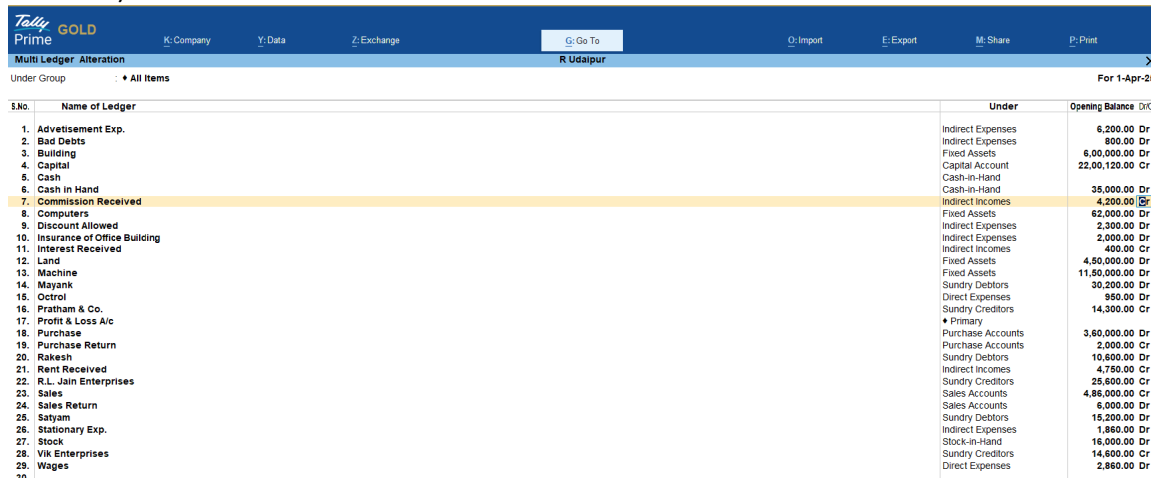
Then click on Multi-masters on right side panel



Click on multi create



Enter one by one ledger like below in above page (Students are advised that group of account is depend upon its nature. Wrong selection may lead to misstatement of final accounts)



Now you can check trial balance from click on Display more report at Gateway of Tally

Financial Accounting Lab and Report Submission

Gateway of Tally
Display More Reports

ACCOUNTING

Trial Balance
Day Book
Cash Flow
Funds Flow

Account Books
Statements of Accounts

STATUTORY

MSME RepOrts

EXCEPTION

EXception Reports
Analysis & Verification

Quit

Tally GOLD Prime		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Trial Balance R Udaipur									
Particulars									
R Udaipur For 1-Apr-25									
Closing Balance									
Debit Credit									
Capital Account									22,00,120.00
Current Liabilities									54,500.00
Fixed Assets									22,62,000.00
Current Assets									1,07,000.00
Sales Accounts									6,000.00
Purchase Accounts									3,60,000.00
Direct Expenses									3,810.00
Indirect Incomes									9,350.00
Indirect Expenses									13,160.00

Click Alt+F1 for details trial balance

Tally GOLD Prime		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Trial Balance R Udaipur									
Particulars									
R Udaipur For 1-Apr-25									
Closing Balance									
Debit Credit									
Capital Account									22,00,120.00
Capital									22,00,120.00
Current Liabilities									54,500.00
Sundry Creditors									54,500.00
Fixed Assets									22,62,000.00
Building									6,00,000.00
Computers									62,000.00
Land									4,50,000.00
Machine									11,50,000.00
Current Assets									1,07,000.00
Opening Stock									16,000.00
Sundry Debtors									56,000.00
Cash-in-Hand									35,000.00
Sales Accounts									6,000.00
Sales									4,86,000.00
Sales Return									6,000.00
Purchase Accounts									3,60,000.00
Purchase									3,60,000.00
Purchase Return									2,000.00
Direct Expenses									3,810.00
Octrol									950.00
Wages									2,860.00
Indirect Incomes									9,350.00
Commission Received									4,200.00
Interest Received									400.00
Rent Received									4,750.00
Indirect Expenses									13,160.00
Advertisement Exp.									6,200.00
Bad Debts									800.00
Discount Allowed									2,300.00
Insurance of Office Building									2,000.00
Stationary Exp.									1,860.00

Similar Profit & Loss account (Gateway of Tally) displayed as below :

Tally GOLD Prime				K: Company Y: Data Z: Exchange G: Go To O: Import E: Export M: Share P: Print	
Profit & Loss A/c R Udaipur					
Particulars	R Udaipur For 1-Apr-25		Particulars	R Udaipur For 1-Apr-25	
Opening Stock		16,000.00	Sales Accounts		4,80,000.00
Stock	16,000.00		Sales	4,86,000.00	
Purchase Accounts		3,58,000.00	Sales Return	(6,000.00)	
Purchase	3,60,000.00		Closing Stock		16,000.00
Purchase Return	(2,000.00)		Stock	16,000.00	
Direct Expenses		3,810.00			
Octroi	950.00				
Wages	2,860.00				
Gross Profit c/o		1,18,190.00			
		4,96,000.00			4,96,000.00
Indirect Expenses		13,160.00	Gross Profit b/f		1,18,190.00
Advertisement Exp.	6,200.00		Indirect Incomes		9,350.00
Bad Debts	800.00		Commission Received	4,200.00	
Discount Allowed	2,300.00		Interest Received	400.00	
Insurance of Office Building	2,000.00		Rent Received	4,750.00	
Stationary Exp.	1,860.00				
Nett Profit		1,14,380.00			
Total		1,27,540.00	Total		1,27,540.00

Balance sheet (From gateway of tally) displayed as below:

Tally GOLD Prime				K: Company Y: Data Z: Exchange G: Go To O: Import E: Export M: Share P: Print	
Balance Sheet R Udaipur					
Liabilities	R Udaipur as at 1-Apr-25		Assets	R Udaipur as at 1-Apr-25	
Capital Account		22,00,120.00	Fixed Assets		22,62,000.00
Capital	22,00,120.00		Building	6,00,000.00	
Loans (Liability)		54,500.00	Computers	62,000.00	
Current Liabilities		54,500.00	Land	4,50,000.00	
Sundry Creditors	54,500.00		Machine	11,50,000.00	
Profit & Loss A/c		1,14,380.00	Current Assets		1,07,000.00
Opening Balance			Closing Stock	16,000.00	
Current Period	1,14,380.00		Sundry Debtors	56,000.00	
			Cash-in-Hand	35,000.00	
Total		23,69,000.00	Total		23,69,000.00

Financial Accounting Lab and Report Submission

CASE 2

Create a new company in the name of Isha Jaipur GSTN Not Applicable, **Accounts only case.**

Make vouchers entries in Tally:

टैली में ईशा, जयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन उपलब्ध नहीं है। निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Business : Books & Stationary is to be treated as Goods.

व्यवसाय : किताबों एवं स्टेशनरी को माल माना जाए।

Transactions:

व्यवहार –

1. Cash investment by proprietor Rs. 6,50,000
व्यापारी द्वारा नकद विनियोग 6,50,000रु.।
2. New bank account with Canara bank Rs. 2,50,000 by depositing cash
कैनरा बैंक में नया खाता खुलवाया 2,50,000रु. नकद जमा करवाकर
3. Furniture purchased Rs. 1,40,000 by cheque 101201 vide bill number 152 of Mahesh furniture.
महेश फर्नीचर (बिल नम्बर 152) से चैक संख्या 101201 द्वारा 1,40,000रु. का फर्नीचर खरीदा।
4. Goods Purchased: Books of Rs. 26300, register Rs. 15200, Ball pen Rs. 2100, Gel pen Rs. 3600 purchased from Manish Stationers by cash payment having bill number 203
स्टेशनरी खरीदी – मनीष स्टेशनर्स से बिल संख्या 203 द्वारा नकद भुगतान द्वारा 26,300रु. की किताबें, 15,200रु. के रजिस्टर, 2,100रु. के बॉल पेन, 3,600रु. के जेल पेन।
5. Jewellery purchased for wife by payment from bank Rs. 63500 (Amount used of business bank account)
पत्नी के लिए ज्वैलरी का क्रय जिसका भुगतान 63,500रु. बैंक खाते से किया गया। (राशि व्यवसाय के बैंक खाते से उपयोग में ली गई।
6. Salary paid to Worker Mr. Pranay Rs. 4500
मि. प्रणय को वेतन का भुगतान किया 4,500रु.।
7. Rent paid for the month Rs. 6000
माह का किराया चुकाया 6,000रु.।
8. Goods sold: Books of Rs. 42300, register Rs. 20200, Ball pen Rs. 1800, Gel pen Rs. 4100 sold to local customer on counter by cash payment
स्टेशनरी बेची – काउन्टर पर नकद भुगतान प्राप्त कर विक्रय : 42,300रु. में किताबें, 20,200रु. में रजिस्टर्स, 1,800रु. में बॉल पेन, 4,100रु. में जेल पेन।
9. Goods purchased: Books of Rs. 9000, register Rs. 5200, Ball pen Rs. 1100, Gel pen Rs. 600 purchased from Jayesh Stationers on credit having bill number 209
स्टेशनरी खरीदी – जयेश स्टेशनर्स से बिल संख्या 209 द्वारा उधार क्रय 9,000रु. की किताबें, 5,200रु. के रजिस्टर, 1,100रु. के बॉल पेन, 600रु. के जेल पेन।
10. Goods returned to Jayesh Stationers Books of Rs. 1600 due to defective printing
जयेश स्टेशनर्स को 1,600रु. की किताबें त्रुटिपूर्ण होने के कारण पुनः लौटाई।
11. Rs. 3,000 paid to Jayesh Stationers
जयेश स्टेशनर्स को 3,000रु. का भुगतान किया गया।
12. Goods sold: Books of Rs. 22300, register Rs. 30200, Ball pen Rs. 4800, Gel pen Rs. 2100 sold to Mahesh Stationers on credit
स्टेशनरी बेची – महेश स्टेशनर्स को उधार विक्रय : 22,300रु. में किताबें, 30,200रु. में रजिस्टर्स, 4,800रु. में बॉल पेन, 2,100रु. में जेल पेन।

SUGGESTED SOLUTION:

CREATION OF COMPANY

Tally Prime GOLD K: Company Y: Data Z: Exchange G: Go To

Company Creation

Company Data Path : C:\Users\Public\TallyPrime\data

Company Name : Isha Jaipur Financial year beginning from : 1-Apr-25
 Mailing Name : Isha Jaipur Books beginning from : 1-Apr-25
 Address : Jaipur

State : Rajasthan

Country : India
 Pincode :
 Telephone :
 Mobile : +91 -
 Fax :
 E-mail :
 Website :

Base Currency symbol : ₹
 Formal name : INR

Accept ?
 Yes or No

Cash investment by proprietor Rs. 6,50,000
 Click on vouchers on gateway of Tally
 Click F6 for receipt entry

Tally Prime GOLD K: Company Y: Data Z: Exchange G: Go To G: Import E: Export M: Share P: Print F1: Help

Accounting Voucher Creation Isha Jaipur

Receipt No. 1 1-Apr-25 Tuesday

Account : Cash

Particulars	Amount

F2: Data
 F3: Company
 F4: Contra
 F5: Payment
 F6: Receipt
 F7: Journal
 F8: Sales
 F9: Purchase

Click Alt + c to create capital account(use this short cut key to open further accounts)

Tally Prime GOLD K: Company Y: Data Z: Exchange G: Go To

Ledger Creation (Secondary) Isha Jaipur

Name : Capital Account
 (alias) :

Under : Capital Account

Assign group

Mailing Details
 Name : Capital Account
 Address :

State : Rajasthan
 Country : India
 Pincode :

Banking Details
 Provide bank details : No

Tax Registration Details
 PAN/IT No. :

Financial Accounting Lab and Report Submission

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	Q: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
Isha Jaipur									
Receipt	No.	1							
1-Apr-25 Tuesday									
Account	: Cash								
Current balance	6,50,000.00 Dr								
Particulars									
									Amount
Capital Account	Cur Bal: 6,50,000.00 Cr								
									6,50,000.00

New bank account with Canara bank Rs. 2,50,000 by depositing cash
 Create Canara bank account under group "Bank"
 Click F4 for contra entry

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	Q: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
Isha Jaipur									
Contra	No.	1							
1-Apr-25 Tuesday									
Account	: Canara Bank								
Current balance	2,50,000.00 Dr								
Particulars									
									Amount
Cash	Cur Bal: 4,00,000.00 Dr								
									2,50,000.00

Furniture purchased Rs. 1,40,000 by cheque 101201 vide bill number 152 of Mahesh furniture
 Click F5 for payment

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	Q: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
Isha Jaipur									
Payment	No.	1							
1-Apr-25 Tuesday									
Account	: Canara Bank								
Current balance	1,10,000.00 Dr								
Particulars									
									Amount
Furniture	Cur Bal: 1,40,000.00 Dr								
									1,40,000.00

Goods Purchased: Books of Rs. 26300, register Rs. 15200, Ball pen Rs. 2100, Gel pen Rs. 3600 purchased from Manish Stationers by cash payment having bill number 203
 Click F9 for purchase entry

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	Q: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation										
Isha Jaipur										
Purchase	No.	1								
Supplier Invoice No.	: 203		Date	: 1-Apr-25						
Party A/c name	: Cash									
Current balance	: 4,00,000.00 Dr									
Particulars										
									Rate per	
Purchase										Amount
									47,200.00	

Jewellery purchased for wife by payment from bank Rs. 63500 (Amount used of business bank account)

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	Q: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
Isha Jaipur									
Payment	No.	2							
1-Apr-25 Tuesday									
Account	: Canara Bank								
Current balance	46,500.00 Dr								
Particulars									
									Amount
Drawing	Cur Bal: 63,500.00 Dr								
									63,500.00

Salary paid to Worker Mr. Pranay Rs. 4500

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	Q: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
Payment	No.	3							
1-Apr-25 Tuesday									
Account	Cash								
Current balance	3,48,300.00 Dr								
Particulars									
Salary	Cur Bal: 4,500.00 Dr								
									Amount
									4,500.00

Rent paid for the month Rs. 6000

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	Q: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
Payment	No.	4							
1-Apr-25 Tuesday									
Account	Cash								
Current balance	3,42,300.00 Dr								
Particulars									
Rent Paid	Cur Bal: 6,000.00 Dr								
									Amount
									6,000.00

Goods sold: Books of Rs. 42300, register Rs. 20200, Ball pen Rs. 1800, Gel pen Rs. 4100 sold to local customer on counter by cash payment

Click F8 for sales entry

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	Q: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
Sales	No.	1							
1-Apr-25 Tuesday									
Party/A/c name	Cash								
Current balance	3,42,300.00 Dr								
Particulars									
Sales									
									Rate per
									Amount
									68,400.00

Goods purchased: Books of Rs. 9000, register Rs. 5200, Ball pen Rs. 1100, Gel pen Rs. 600 purchased from Jayesh Stationers on credit having bill number 209

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	Q: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
Purchase	No.	2							
Supplier Invoice No.	209	Date	1-Apr-25						
Party A/c name	Jayesh Stationary								
Current balance									
Particulars									
Purchase									
									Rate per
									Amount
									15,900.00

Goods returned to Jayesh Stationers Books of Rs. 1600 due to defective printing

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	Q: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
Journal	No.	1							
1-Apr-25 Tuesday									
Particulars									
									Debit
									Credit
By Jayesh Stationary									
Cur Bal: 14,300.00 Cr									
Agst Ref 209	1,600.00 Dr								
To Purchase Return									
Cur Bal: 1,600.00 Cr									
									1,600.00

Rs. 3,000 paid to Jayesh Stationers

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	Q: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
Payment	No.	5							
1-Apr-25 Tuesday									
Account	Cash								
Current balance	4,07,700.00 Dr								
Particulars									
Jayesh Stationary									
Cur Bal: 11,300.00 Cr									
Agst Ref 209	3,000.00 Dr								
									Amount
									3,000.00

Financial Accounting Lab and Report Submission

Goods sold: Books of Rs. 22300, register Rs. 30200, Ball pen Rs. 4800, Gel pen Rs. 2100 sold to Mahesh Stationers on credit

Tally Prime GOLD			
Accounting Voucher Creation		Isha Jaipur	
Sales	No. 2		1 Apr 25 Tuesday
Party A/c name	Mahesh Stationers		
Current balance			
Particulars	Rate per	Amount	
Sales		59,400.00	

Final summary files:

Tally Prime GOLD			
Trial Balance		Isha Jaipur	
Particulars		Isha Jaipur For 1-Apr-25 Closing Balance	
		Debit	Credit
Capital Account		63,500.00	6,50,000.00
Capital Account			6,50,000.00
Drawing		63,500.00	
Current Liabilities			11,300.00
Sundry Creditors			11,300.00
Fixed Assets		1,40,000.00	
Furniture		1,40,000.00	
Current Assets			5,13,600.00
Sundry Debtors			29,400.00
Cash-in-Hand			4,07,700.00
Bank Accounts			46,500.00
Sales Accounts			1,27,800.00
Sales			1,27,800.00
Purchase Accounts		63,100.00	1,600.00
Purchase		63,100.00	
Purchase Return			1,600.00
Indirect Expenses		10,500.00	
Rent Paid		6,000.00	
Salary		4,500.00	
Grand Total		7,90,700.00	7,90,700.00

Tally Prime GOLD			
Profit & Loss A/c		Isha Jaipur	
Particulars	Isha Jaipur For 1-Apr-25	Particulars	Isha Jaipur For 1-Apr-25
Purchase Accounts	61,500.00	Sales Accounts	1,27,800.00
Purchase	63,100.00	Sales	1,27,800.00
Purchase Return	(1,600.00)		
Gross Profit c/o	66,300.00		
	1,27,800.00		1,27,800.00
Indirect Expenses	10,500.00	Gross Profit b/f	66,300.00
Rent Paid	6,000.00		
Salary	4,500.00		
Net Profit	55,800.00		
Total	66,300.00	Total	66,300.00

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Balance Sheet									
Isha Jaipur									
Liabilities					Assets				
Isha Jaipur as at 1-Apr-25					Isha Jaipur as at 1-Apr-25				
Capital Account					Fixed Assets				
5,86,500.00					1,40,000.00				
Capital Account	6,50,000.00				Furniture	1,40,000.00			1,40,000.00
Drawing	(93,500.00)				Current Assets				
Loans (Liability)					5,13,600.00				
11,300.00					59,400.00				
Current Liabilities					4,07,700.00				
Sundry Creditors					Bank Accounts				
11,300.00					46,500.00				
Profit & Loss A/c					55,800.00				
Opening Balance									
Current Period									
55,800.00									
Total					Total				
6,53,600.00					6,53,600.00				

CASE 3

Create a new company in the name of CHANCHAL, UDAIPUR GSTN Not Applicable, **Accounts only case**. Make vouchers entries in Tally:

टैली में चंचल उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन उपलब्ध नहीं है। निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Business : Retail goods is to be treated as Goods.

व्यवसाय : फुटकर सामान को माल माना जाए।

Transactions:

व्यवहार –

- Capital investment in by proprietor Rs. 26,50,000 having buidling of Rs. 21,00,000, Furniture of Rs. 2,00,000 and rest as cash.
व्यापारी द्वारा पूंजी विनियोग 26,50,000रु. जिसमें भवन 21,00,000रु., फर्नीचर 2,00,000रु. तथा शेष राशि नकद में दी गई है।।
- Current account with bank Rs. 2,50,000 by depositing cash.
बैंक में चालू खाता खुलवाया 2,50,000रु. नकद जमा करवाकर।
- Goods purchased Rs. 1,40,000 by cheque 101201 vide bill number 152 of Mahesh.
महेश (बिल नम्बर 152) से चैक संख्या 101201 द्वारा 1,40,000रु. का माल खरीदा।
- Goods Purchased of Rs. 36300 from Manish by cash payment having bill number 203 मनीष से बिल संख्या 203 द्वारा नकद भुगतान द्वारा 36,300रु. का माल खरीदा।
- Fixed deposit made by payment from bank Rs. 15000
स्थायी जमा करवाई जिसका भुगतान 15,000रु. बैंक खातें से किया गया।
- Salary paid to Worker Mr. Prakash Rs. 4500
मि. प्रकाश को वेतन का भुगतान किया 4,500रु.।
- Rent paid for the month Rs. 6000
माह का किराया चुकाया 6,000रु.।
- Goods sold of Rs. 42300 to local customer on counter by cash payment
काउन्टर पर नकद भुगतान प्राप्त कर विक्रय : 42,300रु. में।
- Goods purchased from Jayesh on credit having bill number 209 of Rs. 25,400

Financial Accounting Lab and Report Submission

- जयेश से बिल संख्या 209 द्वारा उधार क्रय 25,400रु. ।
10. Goods returned to Jayesh of Rs. 1600 due to defective.
जयेश को 1,600रु. का माल त्रुटिपूर्ण होने के कारण पुनः लौटाया।
 11. Order received from Mayank for Rs. 52000 goods
मयंक से 52000रु. का ऑर्डर प्राप्त हुआ।
 12. Goods sold of Rs. 22300 to Mahesh on credit
महेश को उधार विक्रय : 22,300रु. में ।
 13. Outstanding salary Rs. 6000 at the end of month
महीने के अन्त में बकाया वेतन 6,000रु.
 14. Depreciation to be charged on Furniture 15,600
फर्नीचर पर 15,600रु. मूल्य ह्रास लगाये।

SUGGESTED SOLUTION:

The screenshot shows the 'Company Creation' window in Tally GOLD Prime. The company name is 'CHANCHAL UDAIPUR'. The financial year begins from '1-Apr-25', and the books begin from '1-Apr-25'. The base currency symbol is '₹' and the formal name is 'INR'. The state is 'Rajasthan' and the country is 'India'. There is an 'Accept?' button with 'Yes or No' options.

1. Capital investment in by proprietor Rs. 26,50,000 having Buidling of Rs. 21,00,000, Furniture of Rs. 2,00,000 and rest as cash.

The screenshot shows an 'Accounting Voucher Creation' window for a Journal entry. The journal number is 1. The entry is dated 1-Apr-25, Tuesday. The table below shows the debits and credits for this entry.

Particulars	Debit	Credit
By Building Cur Bal: 21,00,000.00 Dr	21,00,000.00	
By Furniture Cur Bal: 2,00,000.00 Dr	2,00,000.00	
By Cash Cur Bal: 3,50,000.00 Dr	3,50,000.00	
To Capital Account Cur Bal: 26,50,000.00 Cr		26,50,000.00

2. Current account with bank Rs. 2,50,000 by depositing cash.

The screenshot shows an 'Accounting Voucher Creation' window for a Contra entry. The contra number is 1. The entry is dated 1-Apr-25, Tuesday. The table below shows the debits and credits for this entry.

Particulars	Amount
Account Current balance Current Bank Account 2,50,000.00 Dr	
Cash Cur Bal: 1,00,000.00 Dr	2,50,000.00

3. Goods purchased Rs. 1,40,000 by cheque 101201 vide bill number 152 of Mahesh.

Tally Prime GOLD			K: Company		Y: Data		Z: Exchange		G: Go To		Q: Import		E: Export		M: Share		P: Print		
Accounting Voucher Creation																			
CHANCHAL UDAIPUR																			
Purchase No. 1																			
Supplier Invoice No. : 152 Date : 1-Apr-25																			
Party A/c name : Current Bank Account																			
Current balance : 2,50,000.00 Dr																			
Particulars																			
Purchase																			
																	Rate	per	Amount
																			1,40,000.00

4. Goods Purchased of Rs. 36300 from Manish by cash payment having bill number 203

Tally Prime GOLD			K: Company		Y: Data		Z: Exchange		G: Go To		Q: Import		E: Export		M: Share		P: Print		
Accounting Voucher Creation																			
CHANCHAL UDAIPUR																			
Purchase No. 2																			
Supplier Invoice No. : 203 Date : 1-Apr-25																			
Party A/c name : Cash																			
Current balance : 1,00,000.00 Dr																			
Particulars																			
Purchase																			
																	Rate	per	Amount
																			36,300.00

5. Fixed deposit made by payment from bank Rs. 15000

Tally Prime GOLD			K: Company		Y: Data		Z: Exchange		G: Go To		Q: Import		E: Export		M: Share		P: Print		
Accounting Voucher Creation																			
CHANCHAL UDAIPUR																			
Payment No. 1																			
Account : Current Bank Account																			
Current balance : 95,000.00 Dr																			
Particulars																			
Fixed Deposit																			
Cur Bal: 15,000.00 Dr																			
																	Rate	per	Amount
																			15,000.00

6. Salary paid to Worker Mr. Prakash Rs. 4500

Tally Prime GOLD			K: Company		Y: Data		Z: Exchange		G: Go To		Q: Import		E: Export		M: Share		P: Print		
Accounting Voucher Creation																			
CHANCHAL UDAIPUR																			
Payment No. 2																			
Account : Cash																			
Current balance : 59,200.00 Dr																			
Particulars																			
Salary Account																			
Cur Bal: 4,500.00 Dr																			
																	Rate	per	Amount
																			4,500.00

7. Advertisement exp. paid for the month Rs. 6000

Tally Prime GOLD			K: Company		Y: Data		Z: Exchange		G: Go To		Q: Import		E: Export		M: Share		P: Print		
Accounting Voucher Creation																			
CHANCHAL UDAIPUR																			
Payment No. 3																			
Account : Cash																			
Current balance : 53,200.00 Dr																			
Particulars																			
Advertisement Exp.																			
Cur Bal: 6,000.00 Dr																			
																	Rate	per	Amount
																			6,000.00

8. Goods sold of Rs. 42300 to local customers on counter by cash payment

Tally Prime GOLD			K: Company		Y: Data		Z: Exchange		G: Go To		Q: Import		E: Export		M: Share		P: Print		
Accounting Voucher Creation																			
CHANCHAL UDAIPUR																			
Sales No. 1																			
Party A/c name : Cash																			
Current balance : 53,200.00 Dr																			
Particulars																			
Sales Account																			
																	Rate	per	Amount
																			42,300.00

9. Goods purchased from Jayesh on credit having bill number 209 of Rs. 25,400

Tally Prime GOLD			K: Company		Y: Data		Z: Exchange		G: Go To		Q: Import		E: Export		M: Share		P: Print		
Accounting Voucher Creation																			
CHANCHAL UDAIPUR																			
Purchase No. 3																			
Supplier Invoice No. : 209 Date : 1-Apr-25																			
Party A/c name : Jayesh																			
Current balance :																			
Particulars																			
Purchase																			
																	Rate	per	Amount
																			25,400.00

10. Goods returned to Jayesh of Rs. 1600 due to defective.

Financial Accounting Lab and Report Submission

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
CHANCHAL UDAIPUR									
Journal	No. 2							1-Apr-25 Tuesday	
Particulars									
Debit Credit									
By Jayesh									
Cur Bal:	23,800.00 Cr								
Agst Ret 200		1,600.00 Dr							1,600.00
To Purchase Return									
Cur Bal:	1,600.00 Cr								
									1,600.00

11. Order received from Mayank for Rs. 52000 goods

No entry

12. Goods sold of Rs. 22300 to Mahesh on credit

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
CHANCHAL UDAIPUR									
Sales	No. 2							1-Apr-25 Tuesday	
Particulars									
Party A/c name Mahesh									
Current balance									
Sales Account									
									22,300.00

13. Outstanding salary Rs. 6000 at the end of month

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
CHANCHAL UDAIPUR									
Journal	No. 3							1-Apr-25 Tuesday	
Particulars									
Debit Credit									
By Salary Account									
Cur Bal:	10,500.00 Dr								
To Outstanding Salary									
Cur Bal:	6,000.00 Cr								
									6,000.00

14. Depreciation to be charged on Furniture 15,600

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation									
CHANCHAL UDAIPUR									
Journal	No. 4							1-Apr-25 Tuesday	
Particulars									
Debit Credit									
By Depreciation A/c									
Cur Bal:	15,600.00 Dr								
To Furniture									
Cur Bal:	1,84,400.00 Dr								
									15,600.00

Summary of final situation

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Trial Balance									
CHANCHAL UDAIPUR									
For 1-Apr-25									
Closing Balance									
Debit Credit									
Capital Account									
26,50,000.00									
Current Liabilities									
29,800.00									
Sundry Creditors									
23,800.00									
Outstanding Salary									
6,000.00									
Fixed Assets									
22,84,400.00									
Building									
21,00,000.00									
Furniture									
1,84,400.00									
Investments									
15,000.00									
Fixed Deposit									
15,000.00									
Current Assets									
2,12,800.00									
Sundry Debtors									
22,300.00									
Cash-in-Hand									
95,500.00									
Bank Accounts									
95,000.00									
Sales Accounts									
64,600.00									
Sales Account									
64,600.00									
Purchase Accounts									
2,01,700.00									
Purchase									
2,01,700.00									
Purchase Return									
1,600.00									
Indirect Expenses									
32,100.00									
Advertisement Exp.									
6,000.00									
Depreciation A/c									
15,600.00									
Salary Account									
10,500.00									
Grand Total									
27,46,000.00 27,46,000.00									

Tally Prime GOLD				K: Company Y: Data Z: Exchange G: Go To O: Import E: Export M: Share P: Print			
Profit & Loss A/c							
CHANCHAL UDAIPUR							
Particulars	CHANCHAL UDAIPUR For 1-Apr-25			Particulars	CHANCHAL UDAIPUR For 1-Apr-25		
Purchase Accounts	2,00,100.00			Sales Accounts	64,600.00		
Purchase	2,01,700.00			Sales Account	64,600.00		
Purchase Return	(1,61,600.00)			Gross Loss c/o			1,35,500.00
			2,00,100.00				2,00,100.00
Gross Loss b/f			1,35,500.00	Net Loss			1,67,600.00
Indirect Expenses			32,100.00				
Advertisement Exp.	6,000.00						
Depreciation A/c	15,600.00						
Salary Account	10,500.00						
Total	1,67,600.00			Total	1,67,600.00		

Tally Prime GOLD				K: Company Y: Data Z: Exchange G: Go To O: Import E: Export M: Share P: Print			
Balance Sheet							
CHANCHAL UDAIPUR							
Liabilities	CHANCHAL UDAIPUR as at 1-Apr-25			Assets	CHANCHAL UDAIPUR as at 1-Apr-25		
Capital Account	26,50,000.00			Fixed Assets	22,84,400.00		
Capital Account	26,50,000.00			Building	21,00,000.00		
Loans (Liability)				Furniture	1,84,400.00		
Current Liabilities	29,800.00			Investments			15,000.00
Sundry Creditors	23,800.00			Fixed Deposit	15,000.00		
Outstanding Salary	6,000.00			Current Assets	2,12,800.00		
				Sundry Debtors	22,300.00		
				Cash-in-Hand	95,500.00		
				Bank Accounts	95,000.00		
				Profit & Loss A/c	1,67,600.00		
				Opening Balance			
				Current Period	1,67,600.00		
Total	26,79,800.00			Total	26,79,800.00		

Financial Accounting Lab and Report Submission

CASE 4

For the following transactions, pass journal entries in the books of Rajesh Trading company , Udaipur for the month of April, 2025

- (i) Commence business with cash Rs. 1,70,000 on 1 April 2025
- (ii) Purchased goods from X and Co. on credit for Rs. 30,000 on 2 April 2025
- (iii) Cash depositd with SBI current account Rs. 40000 on 2 April 2025
- (iv) On 4 April 2025 cash purchases Rs. 20,000
- (v) On 9 April 2025 goods sold to Rama at price list of Rs. 60,000 and allowed a trade discount @ 10%
- (vi) On 11 April 2025, Vinod sold goods to us worth Rs. 30,000@10% trade discount
- (vii) On 18 April 2025, goods returned to Vinod at price list of Rs. 2,000
- (viii) On 22 April, 2025, cash paid to Vinod Rs. 24,000
- (ix) On 25 April 2025, Rama paid Rs. 43,000 in full settlement from his account.
- (x) On 7 May, 2025 goods were bought for Rs. 10,000 and payment was made by cheque from current account
- (xi) On 9 May, 2025, Ravi directly deposited an amount of Rs. 4,000 in advance in Rajesh current account.
- (xii) On 15 May, 2025 cash withdrawal Rs. 5,000 for personal use.
- (xiii) On 21 May, 2025 goods sold to Ankit for Rs. 30,000 at trade discount @10% and a cash discount@10% and received a cheque for the full amount receivable. The cheque deposited into the bank same day.
- (xiv) On 31 May, 2025 bank charged interest for Rs. 500.
- (xv) On 31 May, 2025 goods for Rs. 4,000 were distributed as free samples.

SUGGESTED SOLUTION:

Note : In this question date are given, in education mode of tally , dates are not changeable, so students are advised to do this on 1 April. In licensed version dates are changeable with short cut key F2

- (i) Commence business with cash Rs. 1,70,000 on 1 April 2025

The screenshot shows the 'Accounting Voucher Creation' window in Tally Prime. The voucher type is 'Receipt' and the date is '1-Apr-25 Tuesday'. The account is 'Cash' with a current balance of '1,70,000.00 Dr'. The particular is 'CAPITAL ACCOUNT' with a current balance of '1,70,000.00 Cr'.

Particulars	Amount
CAPITAL ACCOUNT	1,70,000.00
Cur Bal: 1,70,000.00 Cr	

- (ii) Purchased goods from X and Co. on credit for Rs. 30,000 on 2 April 2025

The screenshot shows the 'Accounting Voucher Creation' window in Tally Prime. The voucher type is 'Purchase' and the date is '2-Apr-25 Wednesday'. The supplier is 'X and Company' and the amount is '30,000.00'.

Particulars	Rate per	Amount
Purchase Account		30,000.00

- (iii) Cash depositd with SBI current account Rs. 40000 on 2 April 2025

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation RAJESH TRADING COMPANY										
Contra		No. 1								2-Apr-25 Wednesday
Account	SBI Current Account									
Current balance	40,000.00 Dr.									
Particulars										
Cash	Cur Bal: 1,30,000.00 Dr.									40,000.00

(iv) On 4 April 2025 cash purchases Rs. 20,000

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation RAJESH TRADING COMPANY										
Purchase		No. 2	Date							4-Apr-25 Friday
Supplier Invoice No.										
Party A/c name	Cash									
Current balance	1,30,000.00 Dr.									
Particulars										
Purchase Account										Rate per Amount
										20,000.00

(v) On 9 April 2025 goods sold to Rama at price list of Rs. 60,000 and allowed a trade discount @ 10%

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation RAJESH TRADING COMPANY										
Sales		No. 1								9-Apr-25 Wednesday
Party A/c name	Rama									
Particulars										
Sales Account										Rate per Amount
										54,000.00

(vi) On 11 April 2025, Vinod sold goods to us worth Rs. 30,000@10% trade discount

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Alteration (Secondary) RAJESH TRADING COMPANY										
Purchase		No. 3	Date							11-Apr-25 Friday
Supplier Invoice No.										
Party A/c name	Vinod									
Current balance	25,200.00 Cr.									
Particulars										
Purchase Account										Rate per Amount
										27,000.00

(vii) On 18 April 2025, goods returned to Vinod at price list of Rs. 2,000

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation RAJESH TRADING COMPANY										
Journal		No. 1								18-Apr-25 Friday
Particulars										
By Vinod	Cur Bal: 25,200.00 Cr									Debit
Agst Ref 3	1,800.00 Dr									1,800.00
To Purchase Return A/c	Cur Bal: 1,800.00 Cr									Credit
										1,800.00

(viii) On 22 April, 2025, cash paid to Vinod Rs. 24,000

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation RAJESH TRADING COMPANY										
Payment		No. 1								22-Apr-25 Tuesday
Account	Cash									
Current balance	85,000.00 Dr.									
Particulars										
Vinod	Cur Bal: 1,200.00 Cr									Amount
Agst Ref 3	24,000.00 Dr									24,000.00

(ix) On 25 April 2025, Rama paid Rs. 43,000 in full settlement from his account.

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation RAJESH TRADING COMPANY										
Journal		No. 2								25-Apr-25 Friday
Particulars										
By Cash	Cur Bal: 1,29,000.00 Dr									Debit
By Discount Allowed	Cur Bal: 11,000.00 Dr									43,000.00
To Rama	Cur Bal: 0.00 Cr									Credit
Dr Account	54,000.00 Cr									54,000.00

Financial Accounting Lab and Report Submission

- (x) On 7 May, 2025 goods were bought for Rs. 10,000 and payment was made by cheque from current account

Tally Prime GOLD				K: Company Y: Data Z: Exchange G: Go To O: Import E: Export M: Share P: Print			
Accounting Voucher Creation				RAJESH TRADING COMPANY			
Purchase	No. 4	Date	7-May-25 Wednesday				
Supplier Invoice No.							
Party A/c name	SBI Current Account						
Current balance	46,000.00 Dr						
Particulars				Rate per	Amount		
Purchase Account					10,000.00		

- (xi) On 9 May, 2025, Ravi directly deposited an amount of Rs. 4,000 in advance in Rajesh current account.

Tally Prime GOLD				K: Company Y: Data Z: Exchange G: Go To O: Import E: Export M: Share P: Print			
Accounting Voucher Creation				RAJESH TRADING COMPANY			
Receipt	No. 2	Date	9-May-25 Friday				
Account	SBI Current Account						
Current balance	34,000.00 Dr						
Particulars				Amount			
Ravi Account				4,000.00			
Cur Bal: 4,000.00 Cr							
Advance 2				4,000.00 Cr			

- (xii) On 15 May, 2025 cash withdrawal Rs. 5,000 for personal use.

Tally Prime GOLD				K: Company Y: Data Z: Exchange G: Go To O: Import E: Export M: Share P: Print TallyCapital			
Accounting Voucher Alteration (Secondary)				RAJESH TRADING COMPANY			
Payment	No. 2	Date	15-May-25 Thursday				
Account	Cash						
Current balance	1,24,000.00 Dr						
Particulars				Amount			
Drawing Account				5,000.00			
Cur Bal: 5,000.00 Dr							

- (xiii) On 21 May, 2025 goods sold to Ankit for Rs. 30,000 at trade discount @10% and a cash discount@10% and received a cheque for the full amount receivable. The cheque deposited into the bank same day.

Tally Prime GOLD				K: Company Y: Data Z: Exchange G: Go To O: Import E: Export M: Share P: Print			
Accounting Voucher Creation				RAJESH TRADING COMPANY			
Sales	No. 2	Date	15-May-25 Thursday				
Particulars				Debit	Credit		
By SBI Current Account				24,300.00			
Cur Bal: 58,300.00 Dr							
To Sales Account				27,000.00			
Cur Bal: 81,000.00 Cr							
By Discount Allowed				2,700.00			
Cur Bal: 13,700.00 Dr							

- (xiv) On 31 May, 2025 bank charged interest for Rs. 500.

Tally Prime GOLD				K: Company Y: Data Z: Exchange G: Go To O: Import E: Export M: Share P: Print			
Accounting Voucher Creation				RAJESH TRADING COMPANY			
Payment	No. 3	Date	15-May-25 Thursday				
Account	SBI Current Account						
Current balance	57,800.00 Dr						
Particulars				Amount			
Interest Charged by Bank				500.00			
Cur Bal: 500.00 Dr							

- (xv) On 31 May, 2025 goods for Rs. 4,000 were distributed as free samples.

Tally Prime GOLD				K: Company Y: Data Z: Exchange G: Go To O: Import E: Export M: Share P: Print			
Accounting Voucher Creation				RAJESH TRADING COMPANY			
Journal	No. 3	Date	15-May-25 Thursday				
Particulars				Debit	Credit		
By Free Samples Account				4,000.00			
Cur Bal: 4,000.00 Dr							
To Purchase Account				4,000.00			
Cur Bal: 83,000.00 Dr							

Financial Accounting Lab and Report Submission

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Balance Sheet											
RAJESH TRADING COMPANY											
RAJESH TRADING COMPANY as at 15-May-25						RAJESH TRADING COMPANY as at 15-May-25					
Liabilities						Assets					
Capital Account						Current Assets					
1,65,000.00						1,77,800.00					
CAPITAL ACCOUNT						Sundry Debtors					
Drawing Account						Cash-in-Hand					
1,70,000.00						(14,000.00)					
(15,000.00)						1,24,000.00					
Loans (Liability)						Bank Accounts					
31,200.00						18,400.00					
Current Liabilities						Profit & Loss A/c					
Sundry Creditors						Opening Balance					
31,200.00						18,400.00					
Sundry Creditors						Current Period					
31,200.00						18,400.00					
Total						Total					
1,96,200.00						1,96,200.00					

CASE 5

Create a new company in the name of HITESH SHARMA, Jaipur assuming a normal registered dealer in Rajasthan having GSTN 08BURPS2752K2ZT, **Accounts only case**. Make vouchers entries in Tally:

टैली में हितेश शर्मा, जयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन 08BURPS2752K2ZT है। निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

CGST : Central Goods and Service Tax, SGST : State Goods and Service Tax

GST rates are taken as example, they may not applicable in actual life situations.

Transactions:

व्यवहार

1. Cash investment by proprietor Rs. 5,00,000
स्वामी द्वारा नकद विनियोग 5,00,000रु.
2. Good purchased from a registered dealer (Prerna enterprises) of Rs. 40,000 in cash. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (प्रेरणा एन्टरप्राइजेज) से 40,000रु. का माल का नकद क्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
3. Goods sold to a registered dealer (Jay enterprises) of Rs. 55,000 on credit on the condition that the dealer will make payment within 10 days. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (जय एन्टरप्राइजेज) से 55,000रु. का माल का उधार विक्रय इस शर्त पर कि वे भुगतान 10 दिन में कर देगा। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
4. Good purchased from a registered dealer (Om enterprises) of Rs. 30,000 on credit. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (ओम एन्टरप्राइजेज) से 30,000रु. का माल का उधार क्रय जिसका आधा भुगतान तुरन्त कर दिया गया। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।

5. Goods sold to a registered dealer (Umang enterprises) of Rs. 35,000 on cash. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (उमन्ग एन्टरप्राइजेज) से 35,000रु. का माल का नकद विक्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
6. Salary paid by cash of Rs. 5,200
वेतन का नकद भुगतान 5,200रु.।
7. Additional capital introduced by opening a new bank account directly from personal cash balance of Rs. 30,000
व्यापारी द्वारा अतिरिक्त पूंजी का विनियोग सीधे एक नया बैंक खाता खुलवाकर उसी में राशि जमा करके किया गया।
8. Rent paid through cheque of Rs. 7,200
चैक द्वारा किराया भुगतान 7,200रु.।
9. Good purchased from a registered dealer (Om enterprises) of Rs. 20,000 in cash. CGST @ 14% and SGST @14% charged extra.
एक पंजीकृत व्यापारी (ओम एन्टरप्राइजेज) से 20,000रु. का माल का नकद क्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
10. Goods sold to a registered dealer (UG enterprises) of Rs. 35,000 on Credit. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (यूजी एन्टरप्राइजेज) से 35,000रु. का माल का उधार विक्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।

SUGGESTED SOLUTION:

ENTER GST DETAILS ON CREATION OF COMPANY

GST Details	
Registration status	: Active
GST Registration Details	
State	: Rajasthan
Registration type	: Regular
Assessee of Other Territory	: No
GSTIN/UIN	: 08BURPS2752K2ZT
Periodicity of GSTR-1	: Quarterly
Connected GST Details	
GST Username	:
Mode of Filing	: EVC
e-Invoice Details	
e-Invoicing applicable	: No
Create another GST Registration for the Company : No	
Accept ?	
Yes or No	

Financial Accounting Lab and Report Submission

Cash investment by proprietor Rs. 5,00,000

Accounting Voucher Creation (Receipt) No. 1, Date: 1-Apr-25

Account	Particulars	Amount
Cash		
Current balance	5,00,000.00 Dr	
CAPITAL ACCOUNT		5,00,000.00
Cur Bal: 5,00,000.00 Cr		

Good purchased from a registered dealer (Perna enterprises) of Rs. 40,000 in cash. CGST @ 14% and SGST @ 14% charged extra.

Ledger Creation (Secondary) Name: CGST (INPUT) 14% A/C

Under	Duties & Taxes (Current Liabilities)	Mailing Details	Name : Address :
Type of Duty/Tax	GST	Banking Details	Provide bank details : No
Tax type	CGST	Tax Registration Details	PAN/IT No. :
Percentage of calculation	14 %		
Rounding method	Normal Rounding		
Rounding limit	0		

Accounting Voucher Creation (Purchase) No. 1, Date: 1-Apr-25

Particulars	Rate	per	Amount
PURCHASE ACCOUNT			40,000.00
CGST (INPUT) 14% A/C	14 %		5,600.00
SGST (INPUT) 14% A/C	14 %		5,600.00

Goods sold to a registered dealer (Jay enterprises) of Rs. 55,000 on credit on the condition that the dealer will make payment within 10 days. CGST @ 14% and SGST @ 14% charged extra.

Accounting Voucher Creation (Sales) No. 1, Date: 1-Apr-25

Particulars	Rate	per	Amount
Sales			55,000.00
CGST OUTPUT 14% A/C	14 %		7,700.00
SGST OUTPUT 14% A/C	14 %		7,700.00

Good purchased from a registered dealer (Om enterprises) of Rs. 30,000 on credit. CGST @ 14% and SGST @ 14% charged extra.

Accounting Voucher Creation (Purchase) No. 2, Date: 1-Apr-25

Particulars	Rate	per	Amount
PURCHASE ACCOUNT			30,000.00
CGST (INPUT) 14% A/C	14 %		4,200.00
SGST (INPUT) 14% A/C	14 %		4,200.00

Goods sold to a registered dealer (Umang enterprises) of Rs. 35,000 on cash. CGST @ 14% and SGST @ 14% charged extra.

Tally Prime GOLD			
Accounting Voucher Creation			
HITESH SHARMA			
Sales	No. 2		1-Apr-25 Tuesday
Party A/c name	Cash		
Current balance	4,48,800.00 Dr		
Particulars		Rate per	Amount
Sales			35,000.00
CGST OUTPUT 14% A/C		14 %	4,900.00
SGST OUTPUT 14% A/C		14 %	4,900.00

Salary paid by cash of Rs. 5,200

Tally Prime GOLD			
Accounting Voucher Creation			
HITESH SHARMA			
Payment	No. 1		1-Apr-25 Tuesday
Account	Cash		
Current balance	4,48,400.00 Dr		
Particulars		Amount	
Salary Account		5,200.00	
Cur Bal: 5,200.00 Dr			

Additional capital introduced by opening a new bank account directly from personal cash balance of Rs. 30,000

Tally Prime GOLD			
Accounting Voucher Creation			
HITESH SHARMA			
Receipt	No. 2		1-Apr-25 Tuesday
Account	Bank Account		
Current balance	30,000.00 Dr		
Particulars		Amount	
CAPITAL ACCOUNT		30,000.00	
Cur Bal: 5,30,000.00 Cr			

Rent paid through cheque of Rs. 7,200

Tally Prime GOLD			
Accounting Voucher Creation			
HITESH SHARMA			
Payment	No. 2		1-Apr-25 Tuesday
Account	Bank Account		
Current balance	22,800.00 Dr		
Particulars		Amount	
Rent Account		7,200.00	
Cur Bal: 7,200.00 Dr			

Good purchased from a registered dealer (Om enterprises) of Rs. 20,000 in cash. CGST @ 14% and SGST @14% charged extra.

Tally Prime GOLD			
Accounting Voucher Creation			
HITESH SHARMA			
Purchase	No. 3		1-Apr-25 Tuesday
Supplier Invoice No.		Date	
Party A/c name	Cash		
Current balance	4,88,400.00 Dr		
Particulars		Rate per	Amount
PURCHASE ACCOUNT			20,000.00
CGST (INPUT) 14% A/C		14 %	2,800.00
SGST (INPUT) 14% A/C		14 %	2,800.00

Goods sold to a registered dealer (UG enterprises) of Rs. 35,000 on Credit. CGST @ 14% and SGST @ 14% charged extra.

Tally Prime GOLD			
Accounting Voucher Creation			
HITESH SHARMA			
Sales	No. 3		1-Apr-25 Tuesday
Party A/c name	UG Enterprises		
Current balance			
Particulars		Rate per	Amount
Sales			35,000.00
CGST OUTPUT 14% A/C		14 %	4,900.00
SGST OUTPUT 14% A/C		14 %	4,900.00

Financial Accounting Lab and Report Submission

Final summary statements

Trial Balance

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Trial Balance HITESH SHARMA									
Particulars	HITESH SHARMA For 1-Apr-25 Closing Balance								
	Debit	Credit							
Capital Account		5,30,000.00							
CAPITAL ACCOUNT		5,30,000.00							
Current Liabilities									
Duties & Taxes	25,200.00	73,400.00							
Sundry Creditors	25,200.00	35,000.00							
		38,400.00							
Current Assets									
Sundry Debtors	6,80,800.00								
Cash-in-Hand		1,15,200.00							
Bank Accounts		4,62,800.00							
		22,800.00							
Sales Accounts									
Sales		1,25,000.00							
		1,25,000.00							
Purchase Accounts									
PURCHASE ACCOUNT	90,000.00								
		90,000.00							
Indirect Expenses									
Rent Account	7,200.00								
Salary Account	5,200.00								
		12,400.00							
Grand Total	7,28,400.00	7,28,400.00							

Trading and Profit & Loss account

Tally Prime GOLD		K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Profit & Loss A/c HITESH SHARMA									
Particulars	HITESH SHARMA For 1-Apr-25		Particulars	HITESH SHARMA For 1-Apr-25					
	Debit	Credit		Debit	Credit				
Purchase Accounts		90,000.00	Sales Accounts		1,25,000.00				
PURCHASE ACCOUNT	90,000.00		Sales	1,25,000.00					
		35,000.00			1,25,000.00				
Gross Profit c/o		1,25,000.00			1,25,000.00				
			Gross Profit b/f		35,000.00				
Indirect Expenses									
Rent Account	7,200.00								
Salary Account	5,200.00								
		12,400.00							
Nett Profit		22,600.00							
Total	35,000.00	35,000.00	Total	35,000.00	35,000.00				

Liabilities		Assets	
HITESH SHARMA as at 1-Apr-25		HITESH SHARMA as at 1-Apr-25	
Capital Account	5,30,000.00	Current Assets	6,00,800.00
CAPITAL ACCOUNT		Sundry Debtors	1,15,200.00
Loans (Liability)	5,30,000.00	Cash-in-Hand	4,62,800.00
Current Liabilities	48,200.00	Bank Accounts	22,800.00
Duties & Taxes	9,800.00		
Sundry Creditors	38,400.00		
Profit & Loss A/c	22,600.00		
Opening Balance			
Current Period	22,600.00		
Total	6,00,800.00	Total	6,00,800.00

Particulars	Duties & Taxes HITESH SHARMA For 1-Apr-25	
	Debit	Credit
CGST (INPUT) 14% A/C	12,600.00	
CGST OUTPUT 14% A/C		17,500.00
SGST (INPUT) 14% A/C	12,600.00	
SGST OUTPUT 14% A/C		17,500.00

CASE 6

Create a company in Tally and make journal entries and work out CGST, SGST and IGST payable:

Credit Purchase

Particular	Amount	CGST@9%	SGST@9%	IGST@18%	Total Bill amount
Amar	18,000	1,620	1,620	0	21,240
Dev	48,000	4,320	4,320	0	56,640
Mohan	39,000	0	0	7,020	46,020
Pranay	72,000	6,480	6,480	0	84,960
Rakesh	30,000	2,700	2,700	0	35,400
Isha	25,800	0	0	4,644	30,444
Vikas	24,000	2,160	2,160	0	28,320

Credit sales

Financial Accounting Lab and Report Submission

Particular	Amount	CGST@9%	SGST@9%	IGST@18%	Total Bill amount
S	48,000	4,320	4,320	0	56,640
M	45,000	0	0	8,100	53,100
T	46,800	4,212	4,212	0	55,224
W	74,400	6,696	6,696	0	87,792
GURU	80,400	0	0	14,472	94,872
F	56,400	5,076	5,076	0	66,552
SAT	28,800	2,592	2,592	0	33,984

SUGGESTED SOLUTION:

NOTE : CGST INPUT, SGST INPUT, IGST INPUT, CGST OUTPUT , SGST OUPUT, IGST OUTPUT

ACCOUNT GROUP WILL BE DUTIES AND TAXES

Credit Purchase trasactions

Tally Prime GOLD
K: Company Y: Data Z: Exchange G: Go To O: Import E: Export M: Share P: Print

Accounting Voucher Creation A COMPANY

Purchase No. 1 Date : 1.Apr.25 Tuesday

Supplier Invoice No. : Party A/c name : Amar Current balance :

Particulars	Rate	per	Amount
Purchase Account			18,000.00
CGST INPUT 9%	9 %		1,620.00
SGST INPUT 9%	9 %		1,620.00

Accounting Voucher Creation A COMPANY

Purchase No. 2 Date : 1.Apr.25 Tuesday

Supplier Invoice No. : Party A/c name : DEV Current balance :

Particulars	Rate	per	Amount
Purchase Account			48,000.00
CGST INPUT 9%	9 %		4,320.00
SGST INPUT 9%	9 %		4,320.00

Accounting Voucher Alteration (Secondary) A COMPANY

Purchase No. 3 Date : 1.Apr.25 Tuesday

Supplier Invoice No. : Party A/c name : MOHAN Current balance : 46,020.00 Cr

Particulars	Rate	per	Amount
Purchase Account			39,000.00
IGST INPUT 18%	9 %		7,020.00

Accounting Voucher Creation A COMPANY

Purchase No. 4 Date : 1.Apr.25 Tuesday

Supplier Invoice No. : Party A/c name : PRANAY Current balance :

Particulars	Rate	per	Amount
Purchase Account			72,000.00
CGST INPUT 9%	9 %		6,480.00
SGST INPUT 9%	9 %		6,480.00

Accounting Voucher Creation A COMPANY

Purchase No. 5 Date : 1.Apr.25 Tuesday

Supplier Invoice No. : Party A/c name : RAKESH Current balance :

Particulars	Rate	per	Amount
Purchase Account			30,000.00
CGST INPUT 9%	9 %		2,700.00
SGST INPUT 9%	9 %		2,700.00

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Alteration (Secondary)												
A COMPANY												
Purchase	No.	6									1-Apr-25	
Supplier Invoice No.	:		Date	:							Tuesday	
Party A/c name	:	ISHA										
Current balance	:	30,444.00 Cr										
Particulars												
Purchase Account										Rate	per	Amount
IGST INPUT 18%										9 %		25,800.00
												4,644.00

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation												
A COMPANY												
Purchase	No.	7									1-Apr-25	
Supplier Invoice No.	:		Date	:							Tuesday	
Party A/c name	:	VIKAS										
Current balance	:											
Particulars												
Purchase Account										Rate	per	Amount
CGST INPUT 9%										9 %		24,000.00
SGST INPUT 9%										9 %		2,160.00

Credit Sales entries

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation												
A COMPANY												
Sales	No.	1									1-Apr-25	
Party A/c name	:	S									Tuesday	
Current balance	:											
Particulars												
Sales										Rate	per	Amount
CGST OUTPUT 9% A/C										9 %		48,000.00
SGST OUTPUT 9% A/C										9 %		4,320.00

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation												
A COMPANY												
Sales	No.	2									1-Apr-25	
Party A/c name	:	M									Tuesday	
Current balance	:											
Particulars												
Sales										Rate	per	Amount
IGST OUTPUT 18%										18 %		45,000.00

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation												
A COMPANY												
Sales	No.	3									1-Apr-25	
Party A/c name	:	T									Tuesday	
Current balance	:											
Particulars												
Sales										Rate	per	Amount
CGST OUTPUT 9% A/C										9 %		46,800.00
SGST OUTPUT 9% A/C										9 %		4,212.00

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation												
A COMPANY												
Sales	No.	4									1-Apr-25	
Party A/c name	:	W									Tuesday	
Current balance	:											
Particulars												
Sales										Rate	per	Amount
CGST OUTPUT 9% A/C										9 %		74,400.00
SGST OUTPUT 9% A/C										9 %		6,696.00

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation												
A COMPANY												
Sales	No.	5									1-Apr-25	
Party A/c name	:	GURU									Tuesday	
Current balance	:											
Particulars												
Sales										Rate	per	Amount
IGST OUTPUT 18%										18 %		80,400.00

Financial Accounting Lab and Report Submission

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation											
A COMPANY											
Sales No. 6 1-Apr-25 Tuesday											
Party A/c name : F											
Current balance :											
Particulars											
Sales											
CGST OUTPUT 9% A/C											
SGST OUTPUT 9% A/C											
Rate per Amount											
9 % 56,400.00											
9 % 5,076.00											
9 % 5,076.00											

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation											
A COMPANY											
Sales No. 7 1-Apr-25 Tuesday											
Party A/c name : SAT											
Current balance :											
Particulars											
Sales											
CGST OUTPUT 9% A/C											
SGST OUTPUT 9% A/C											
Rate per Amount											
9 % 28,800.00											
9 % 2,592.00											
9 % 2,592.00											

Summary files

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Ledger: Purchase Account											
A COMPANY											
1-Apr-25 to 30-Apr-25											
Date	Particulars	Vch Type	Vch No.	Debit	Credit						
1-Apr-25	Amr	Purchase	1	18,000.00							
1-Apr-25	DEV	Purchase	2	48,000.00							
1-Apr-25	MOHAN	Purchase	3	39,000.00							
1-Apr-25	PRANAY	Purchase	4	72,000.00							
1-Apr-25	RAKESH	Purchase	5	30,000.00							
1-Apr-25	IMHA	Purchase	6	28,800.00							
1-Apr-25	VIKAS	Purchase	7	24,000.00							
				Opening Balance :							
				Current Total :	2,86,800.00						
				Closing Balance :	2,86,800.00						

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Ledger: Sales											
A COMPANY											
1-Apr-25 to 30-Apr-25											
Date	Particulars	Vch Type	Vch No.	Debit	Credit						
1-Apr-25	S	Sales	1		48,000.00						
1-Apr-25	M	Sales	2		45,000.00						
1-Apr-25	T	Sales	3		46,800.00						
1-Apr-25	W	Sales	4		74,400.00						
1-Apr-25	GURU	Sales	5		80,400.00						
1-Apr-25	F	Sales	6		56,400.00						
1-Apr-25	SAT	Sales	7		28,800.00						

Particulars		Duties & Taxes A COMPANY For 1-Apr-25 Closing Balance	
		Debit	Credit
CGST INPUT 9%		17,280.00	
CGST OUTPUT 9% A/C			22,896.00
IGST INPUT 18%		11,664.00	
IGST OUTPUT 18%			22,572.00
SGST INPUT 9%		17,280.00	
SGST OUTPUT 9% A/C			22,896.00
Grand Total		46,224.00	68,364.00

Accounts with inventory case

CASE. 7

Create a new company in the name of IT SOLUTIONS Udaipur assuming a normal registered dealer in Rajasthan having, **Accounts with inventory case**. Make vouchers entries in Tally:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 4" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। लेखों में सामग्री लेखांकन शामिल होना चाहिए। निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Balance of opening cash Rs. 90,000

नकद का प्रारम्भिक शेष 90,000रु.

Balance of capital Rs. 8,47,500

पूंजी का प्रारम्भिक शेष 8,47,500रु.

Opening Balance of stock:

स्टॉक का प्रारम्भिक शेष

Name of stock group	Items in the group	Qty	Rate	Amount
Computer	Monitor	15	4000	60000
	CPU	10	6000	60000
	Mouse	50	200	10000
	Keyboard	25	300	7500
	Pendrive	100	100	10000
Mobile	MI	20	11000	220000
	Realme	14	8000	112000
	Samsung	8	16000	128000
	Nokia	10	15000	150000

Transactions:

व्यवहार

- Sales 3 Keyboard @ Rs. 450 each to a customer on cash
3 कीबोर्ड 450रु. की दर से एक ग्राहक को नकद विक्रय।
- Purchase from a registered dealer : CPU 5 @ Rs. 6100, 5 Monitor @ Rs. 5000 on cash

Financial Accounting Lab and Report Submission

एक पंजीकृत व्यापारी से नकद क्रय : 5 सीपीयु 6,100रु. की दर से, 5 मोनीटर 5,000रु. की दर से

3. Sale one Samsung mobile @ Rs.19000
19,000रु. एक सेमसन्ग मोबाइल बेचा ।
4. Cash Sales of 15 Pen drive to a shop keeper @ Rs. 120 each
एक दुकानदार को नकद विक्रय 15 पेन ड्राइव 120रु. की दर से ।
5. Computer repairing charges received Rs. 1,100
1,100रु. कम्प्युटर रिपेयरिंग चार्ज के प्राप्त हुये ।
6. 2 Nokia phone sold on credit to Rajan @ Rs. 18,000 each
राजन को 2 नोकिया फोन 18000रु. प्रत्येक उधार बेचे ।
7. Payment made to a agent for commission Rs. 16,000. Tax deducted at source @ 10%.
एक एजेन्ट को 16,000रु. का कमीशन चुकाया । 10 प्रतिशत की दर से कर की कटौती की गई ।
8. Sale of a complete computer set for Rs. 24,600 (CPU Rs. 12,000, Monitor Rs. 11,000, Keyboard Rs. 800, Mouse Rs. 500, Pen drive Rs. 300).
एक कम्प्युटर सेट 24,600रु. बेचा (सीपीयु 12,000, मोनिटर 11,000रु., कीबोर्ड 800रु., माउस 500रु., पेन ड्राइव 300)
9. 3 Realme phone sold to a shop keeper for Rs. 30000(total).
एक दुकानदार को 3 रियलमी फोन बेचे 30,000रु.(कुल)
10. Stationary purchased of Rs. 2,000
स्टेशनरी खरीदी 2,000रु. ।

SUGGESTED SOLUTION:

FOR THIS QUESTION, INVENTORY OPTION MUST BE ENABLED

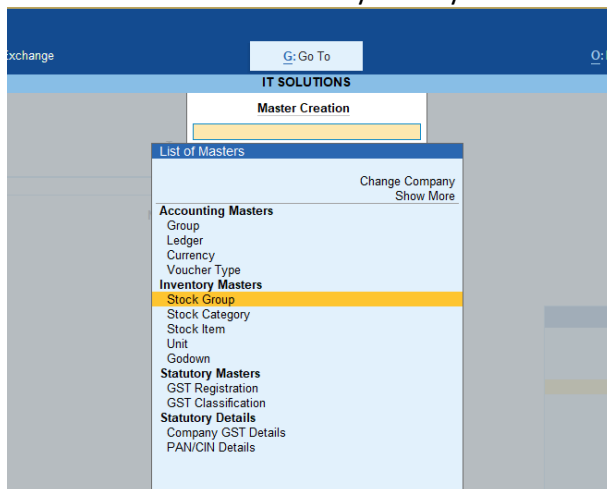
Company created successfully.
(Enable the features as per your business needs.)

Company: IT SOLUTIONS

Show more features : No

<p>Accounting</p> <p>Maintain Accounts : Yes Enable Bill-wise entry : Yes</p> <p>Inventory</p> <p>Maintain Inventory : <input checked="" type="checkbox"/> Yes Integrate Accounts with Inventory : Yes</p>	<p>Taxation</p> <p>Enable Goods and Services Tax (GST) : Yes Set/Alter Company GST Rate and Other Details : No Enable Tax Deducted at Source (TDS) : No</p>
--	--

Click on Create from Gateway of Tally > then click stock group (to create stock group)



Tally Prime GOLD K: Company Y: Data Z: Exchange

Stock Group Alteration

Name : **Computer**
(alias) :

Under : ♦ Primary

Should quantities of items be added : No

Statutory Details

HSN/SAC & Related Details

HSN/SAC Details : As per Company/Stock Group
Source of details : Not Available
HSN/SAC :
Description :

GST Rate & Related Details

GST Rate Details : As per Company/Stock Group
Source of details : Not Available
Taxability Type :
GST Rate : 0 %

Tally Prime GOLD K: Company Y: Data Z: Exchange

Stock Group Creation

Name : **Mobile**
(alias) :

Under : ♦ Primary

Should quantities of items be added : No

Statutory Details

HSN/SAC & Related Details

HSN/SAC Details : As per Company/Stock Group
Source of details : Not Available
HSN/SAC :
Description :

GST Rate & Related Details

GST Rate Details : As per Company/Stock Group
Source of details : Not Available
Taxability Type :
GST Rate : 0 %

Click on Create from Gateway of Tally > then click stock item (to create stock items)

ge G: Go To O: Im

IT SOLUTIONS

Master Creation

List of Masters Change Company
Show More

- Accounting Masters**
 - Group
 - Ledger
 - Currency
 - Voucher Type
- Inventory Masters**
 - Stock Group
 - Stock Category
 - Stock Item**
 - Unit
 - Godown
- Statutory Masters**
 - GST Registration
 - GST Classification
- Statutory Details**
 - Company GST Details
 - PAN/CIN Details

Financial Accounting Lab and Report Submission

Prime GOLD K: Company Y: Data Z: Exchange G: Go To

Stock Item Creation IT SOLUTIONS

Name : Monitor
(alias) :

Under : Computer
Units : Not Applicable

Units

Create

Not Applicable

Not Applicable

Applicable

HSN/SAC Details : As per Company/Stock Group
Source of details : Not Available
HSN/SAC :
Description :

GST Rate & Related Details
GST Rate Details : As per Company/Stock Group
Source of details : Not Available
Taxability Type :
GST Rate : 0 %

Type of Supply : Goods

Rate of Duty (eg 5) :

	Quantity	Rate per	Value
Opening Balance :			

Click on create for creating units for stock

Prime GOLD K: Company Y: Data

Unit Creation (Secondary)

Type : Simple
Symbol : No.
Formal name : No. of Item
Unit Quantity Code (UQC) : NOS-NUMBERS
Number of decimal places : 0

Stock Item Creation IT S

Name : Monitor
(alias) :

Under : Computer
Units : No.

Statutory Details
GST applicability : Applicable

HSN/SAC & Related Details
HSN/SAC Details : As per Company/Stock Group
Source of details : Not Available
HSN/SAC :
Description :

GST Rate & Related Details
GST Rate Details : As per Company/Stock Group
Source of details : Not Available
Taxability Type :
GST Rate : 0 %

Type of Supply : Goods

Rate of Duty (eg 5) : 0

	Quantity	Rate per	Value
Opening Balance :	15 No.	4,000.00 No.	60,000.00

Accept ?

Yes or No

Tally Prime GOLD K: Company Y: Data Z: Exchange G: ...

Stock Item Creation IT SO

Name : CPU
(alias) :

Under : Computer
Units : No.

Statutory Details
 GST applicability : ♦ Applicable
HSN/SAC & Related Details
 HSN/SAC Details : As per Company/Stock Group
 Source of details : Not Available
 HSN/SAC :
 Description :
GST Rate & Related Details
 GST Rate Details : As per Company/Stock Group
 Source of details : Not Available
 Taxability Type :
 GST Rate : 0 %
 Type of Supply : Goods
 Rate of Duty (eg 5) : 0

Accept ?
Yes or No

	Quantity	Rate per	Value
Opening Balance	6 No.	10,000.00 No.	60,000.00

Open other stock item of computer as above.

Tally Prime GOLD K: Company Y: Data Z: Exchange G: ...

Stock Item Creation IT SO

Name : MI MOBILE
(alias) :

Under : Mobile
Units : No.

Statutory Details
 GST applicability : ♦ Applicable
HSN/SAC & Related Details
 HSN/SAC Details : As per Company/Stock Group
 Source of details : Not Available
 HSN/SAC :
 Description :
GST Rate & Related Details
 GST Rate Details : As per Company/Stock Group
 Source of details : Not Available
 Taxability Type :
 GST Rate : 0 %
 Type of Supply : Goods
 Rate of Duty (eg 5) : 0

Accept ?
Yes or No

	Quantity	Rate per	Value
Opening Balance	20 No.	11,000.00 No.	2,20,000.00

Open other stock item of mobile as above.

Financial Accounting Lab and Report Submission

Transactions

1. Sales 3 Keyboard @ Rs. 450 each to a customer on cash

The screenshot shows the 'Accounting Voucher Creation' window in Tally Prime. The voucher type is 'Sales' with number 1, dated 1-Apr-25. The Party A/c name is 'Cash' with a current balance of 90,000.00 Dr. The Sales ledger shows a current balance of 1,350.00 Cr. The item list includes 'KEYBOARD' with a quantity of 3, a rate of 450.00 per unit, and a total amount of 1,350.00.

Name of Item	Quantity	Rate per	Amount
KEYBOARD	3 No.	450.00 No.	1,350.00

2. Purchase from a registered dealer : CPU 5 @ Rs. 6100, 5 Monitor @ Rs. 5000 on cash

The screenshot shows the 'Accounting Voucher Creation' window in Tally Prime. The voucher type is 'Purchase' with number 1, dated 1-Apr-25. The Supplier Invoice No. is blank. The Party A/c name is 'Cash' with a current balance of 91,350.00 Dr. The Purchase ledger shows a current balance of 55,500.00 Cr. The item list includes 'CPU' (5 No. @ 6,100.00 = 30,500.00) and 'Monitor' (5 No. @ 5,000.00 = 25,000.00), with a total amount of 55,500.00.

Name of Item	Quantity	Rate per	Amount
CPU	5 No.	6,100.00 No.	30,500.00
Monitor	5 No.	5,000.00 No.	25,000.00
			55,500.00

3. Sale one Samsung mobile @ Rs.19000

The screenshot shows the 'Accounting Voucher Creation' window in Tally Prime. The voucher type is 'Sales' with number 2, dated 1-Apr-25. The Party A/c name is 'Cash' with a current balance of 35,850.00 Dr. The Sales ledger shows a current balance of 1,350.00 Cr. The item list includes 'Samsung' with a quantity of 1, a rate of 19,000.00 per unit, and a total amount of 19,000.00.

Name of Item	Quantity	Rate per	Amount
Samsung	1 No.	19,000.00 No.	19,000.00

4. Cash Sales of 15 Pen drive to a shop keeper @ Rs. 120 each

The screenshot shows the 'Accounting Voucher Creation' window in Tally Prime. The voucher type is 'Sales' with number 3, dated 1-Apr-25. The Party A/c name is 'Cash' with a current balance of 54,850.00 Dr. The Sales ledger shows a current balance of 20,350.00 Cr. The item list includes 'PENDRIVE' with a quantity of 15, a rate of 120.00 per unit, and a total amount of 1,800.00.

Name of Item	Quantity	Rate per	Amount
PENDRIVE	15 No.	120.00 No.	1,800.00

5. Computer repairing charges received Rs. 1,100

The screenshot shows the 'Accounting Voucher Creation' window in Tally Prime. The voucher type is 'Receipt' with number 1, dated 1-Apr-25. The Account is 'Cash' with a current balance of 67,750.00 Dr. The Particulars section shows 'Computer Service Charges Income' with a current balance of 1,100.00 Cr.

Particulars	Amount
Computer Service Charges Income Cur Bal: 1,100.00 Cr	1,100.00

6. 2 Nokia phone sold on credit to Rajan @ Rs. 18,000 each

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation IT SOLUTIONS											
Sales	No.	4									1-Apr-25 Tuesday
Party A/c name	: Rajan										
Current balance	: Sales										
Sales ledger	: Sales										
Current balance	: 22,150.00 Cr										
Name of Item		Quantity	Rate	per	Amount						
Nokia		2	No.	18,000.00	No.	36,000.00					
• End of List											

7. Payment made to a agent for commission Rs. 16,000. Tax deducted at source @ 10%.

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print		
Accounting Voucher Creation IT SOLUTIONS													
Journal	No.	1									1-Apr-25 Tuesday		
Particulars													
											Debit	Credit	
By Commission Paid												16,000.00	
Cur Bal: 16,000.00 Dr													
To Cash													14,400.00
Cur Bal: 43,350.00 Dr													
To TDS on Commission													1,600.00
Cur Bal: 1,600.00 Cr													

8. Sale of a complete computer set for Rs. 24,600 (CPU Rs. 12,000, Monitor Rs. 11,000, Keyboard Rs. 800, Mouse Rs. 500, Pen drive Rs. 300).

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation IT SOLUTIONS											
Sales	No.	5									1-Apr-25 Tuesday
Party A/c name	: Cash										
Current balance	: 43,350.00 Dr										
Sales ledger	: Sales										
Current balance	: 58,150.00 Cr										
Name of Item		Quantity	Rate	per	Amount						
CPU		1	No.	12,000.00	No.	12,000.00					
Monitor		1	No.	11,000.00	No.	11,000.00					
KEYBOARD		1	No.	800.00	No.	800.00					
MOUSE		1	No.	500.00	No.	500.00					
PENDRIVE		1	No.	300.00	No.	300.00					
											24,600.00

9. 3 Realme phone sold to a shop keeper for Rs. 30000(total).

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation IT SOLUTIONS											
Sales	No.	6									1-Apr-25 Tuesday
Party A/c name	: Cash										
Current balance	: 67,950.00 Dr										
Sales ledger	: Sales										
Current balance	: 82,750.00 Cr										
Name of Item		Quantity	Rate	per	Amount						
Realme Mobile		3	No.	10,000.00	No.	30,000.00					
• End of List											

10. Stationary purchased of Rs. 2,000

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Accounting Voucher Creation IT SOLUTIONS												
Payment	No.	1									1-Apr-25 Tuesday	
Account	: Cash											
Current balance	: 95,950.00 Dr											
Particulars												
											Amount	
Stationary												2,000.00
Cur Bal: 2,000.00 Dr												

Summary files

Financial Accounting Lab and Report Submission

Tally GOLD Prime				G: Go To	Q: Import	E: Export	M: Share	P: Print
Profit & Loss A/c		IT SOLUTIONS						
Particulars	IT SOLUTIONS For 1-Apr-25	Particulars	IT SOLUTIONS For 1-Apr-25					
Opening Stock	7,57,500.00	Sales Accounts	1,12,750.00					
Computer	1,47,500.00	Sales	1,12,750.00					
Mobile	6,10,000.00	Closing Stock	7,27,522.73					
Purchase Accounts	55,500.00	Computer	1,87,522.73					
Purchase	55,500.00	Mobile	5,40,000.00					
Gross Profit c/o	27,372.73							
	8,40,272.73		8,40,272.73					
Indirect Expenses	18,000.00	Gross Profit b/f	27,372.73					
Commission Paid	16,000.00	Indirect Incomes	1,100.00					
Stationary	2,000.00	Computer Service Charges Income	1,100.00					
Net Profit	10,372.73							
Total	28,372.73	Total	28,372.73					

Tally GOLD Prime				G: Go To	Q: Import	E: Export	M: Share	P: Print
Balance Sheet		IT SOLUTIONS						
Liabilities	IT SOLUTIONS as at 1-Apr-25	Assets	IT SOLUTIONS as at 1-Apr-25					
Capital Account	8,47,500.00	Current Liabilities	34,400.00					
Capital Account	8,47,500.00	Duties & Taxes	(11,600.00)					
Loans (Liability)		Sundry Creditors	36,000.00					
Profit & Loss A/c	10,372.73	Current Assets	8,23,472.73					
Opening Balance		Closing Stock	7,27,522.73					
Current Period	10,372.73	Cash-in-Hand	95,950.00					
Total	8,57,872.73	Total	8,57,872.73					

Tally GOLD Prime				G: Go To	Q: Import	E: Export	M: Share	P: Print
Stock Summary		IT SOLUTIONS						
Particulars	IT SOLUTIONS For 1-Apr-25							
	Quantity	Rate	Value					
Computer			1,87,522.73					
CPU	10 No.	8,227.27	82,272.73					
KEYBOARD	21 No.	300.00	6,300.00					
Monitor	19 No.	4,250.00	80,750.00					
MOUSE	49 No.	200.00	9,800.00					
PENDRIVE	84 No.	100.00	8,400.00					
Mobile			5,40,000.00					
MI MOBILE	20 No.	11,000.00	2,20,000.00					
Nokia	8 No.	15,000.00	1,20,000.00					
Realme Mobile	11 No.	8,000.00	88,000.00					
Samsung	7 No.	16,000.00	1,12,000.00					

CASE . 8

Create a new company in the name of Praveen & Sons, Udaipur assuming a normal registered dealer in Rajasthan, **Accounts with inventory case**. Make vouchers entries in Tally:

टैली में प्रवीण एण्ड सन्स, उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। **लेखा स्टॉक के साथ करना है।** निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Balance of opening cash Rs. 1,00,000

नकद का प्रारम्भिक शेष 1,00,000रु.

Balance of capital Rs. 66,56,000

पूंजी का प्रारम्भिक शेष 66,56,000रु.

Opening Balance of stock:

स्टॉक का प्रारम्भिक शेष

Name of stock group	Items in the group	Qty	Rate
Input	Iron	500 sheets	4000
	Steel	600 sheets	6000
	Color	500 litre	200
	Glass	100 different sizes glass	300
	Locks	200	400
Output	Almirah big size	10	31,000
	Almirah Middle size	14	22,000
	Almirah small size	8	16,000

Transactions:

व्यवहार

- Sales of 3 Almirah small size @ Rs. 19,000 each to a customer on cash
एक ग्राहक को 3 अलमारी छोटी साइज की 19,000रु. प्रत्येक में नकद बेची।
- Sales of 2 Almirah big size @ Rs. 35,000 each to a customer on cash
एक ग्राहक को 2 अलमारी बड़ी साइज की 35,000रु. प्रत्येक में नकद बेची।
- Sales of 5 Almirah Middle size @ Rs. 25,000 each to a customer on cash
एक ग्राहक को 5 अलमारी मध्यम साइज की 25,000रु. प्रत्येक में नकद बेची।
- Sales of 1 Almirah small size @ Rs. 21,000 each to a customer on cash
एक ग्राहक को 1 अलमारी छोटी साइज की 21,000रु. प्रत्येक में नकद बेची।
- Sales of 2 Almirah big size @ Rs. 36,000 each to a customer on cash
एक ग्राहक को 2 अलमारी बड़ी साइज की 36,000रु. प्रत्येक में नकद बेची।

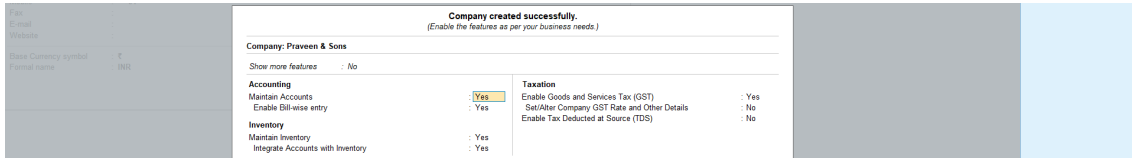
Manufacturing of Almirahs:

अलमारियों का निर्माण

Name of stock group	Items in the group	Qty	Rate
Input used for manufacturing	Iron	200 sheets	4000
	Steel	200 sheets	6000
	Color	300 litre	200
	Glass	40 different sizes glass	300
	Locks	110	400
Output	Almirah big size	24	31,000
	Almirah Middle size	18	22,000
	Almirah small size	15	16,000

SUGGESTED SOLUTION:

Financial Accounting Lab and Report Submission



Create two stock group (1) Input (2) Ouput under primary
Then create stock items (also define stock units as mentioned)

Tally Prime GOLD K: Company Y: Data Z: Exchange

Stock Item Creation Praveen

Name : Iron
(alias) :

Under : Input
Units : sheet

Statutory Details
GST applicability : ♦ Applicable

HSN/SAC & Related Details
HSN/SAC Details : As per Company/Stock Group
Source of details : Not Available
HSN/SAC :
Description :

GST Rate & Related Details
GST Rate Details : As per Company/Stock Group
Source of details : Not Available
Taxability Type :
GST Rate : 0 %

Type of Supply : Goods
Rate of Duty (eg 5) : 0

	Quantity	Rate per	Value
Opening Balance	500 sheet	4,000.00 sheet	20,00,000.00

Accept ?
Yes or No

Tally Prime GOLD K: Company Y: Data Z: Exchange

Stock Item Creation Praveen

Name : Steel
(alias) :

Under : Input
Units : sheet

Statutory Details
GST applicability : ♦ Applicable

HSN/SAC & Related Details
HSN/SAC Details : As per Company/Stock Group
Source of details : Not Available
HSN/SAC :
Description :

GST Rate & Related Details
GST Rate Details : As per Company/Stock Group
Source of details : Not Available
Taxability Type :
GST Rate : 0 %

Type of Supply : Goods
Rate of Duty (eg 5) : 0

	Quantity	Rate per	Value
Opening Balance	600 sheet	6,000.00 sheet	36,00,000.00

Accept ?
Yes or No

Tally Prime GOLD K: Company Y: Data Z: Exchange Pravee

Stock Item Alteration

Name : Color
(alias) :

Under : Input
Units : litre

Statutory Details
 GST applicability : **Applicable**
HSN/SAC & Related Details
 HSN/SAC Details : As per Company/Stock Group
 Source of details : Not Available
 HSN/SAC :
 Description :
GST Rate & Related Details
 GST Rate Details : As per Company/Stock Group
 Source of details : Not Available
 Taxability Type :
 GST Rate : 0 %
 Type of Supply : Goods
 Rate of Duty (eg 5) : 0

Accept ?
Yes or No

	Quantity	Rate per	Value
Opening Balance	500.000 litre	200.00 litre	1,00,000.00

Similar way other stock items to be created in Input group

Tally Prime GOLD K: Company Y: Data Z: Exchange Pravee

Stock Item Alteration

Name : Color
(alias) :

Under : Input
Units : litre

Statutory Details
 GST applicability : **Applicable**
HSN/SAC & Related Details
 HSN/SAC Details : As per Company/Stock Group
 Source of details : Not Available
 HSN/SAC :
 Description :
GST Rate & Related Details
 GST Rate Details : As per Company/Stock Group
 Source of details : Not Available
 Taxability Type :
 GST Rate : 0 %
 Type of Supply : Goods
 Rate of Duty (eg 5) : 0

Accept ?
Yes or No

	Quantity	Rate per	Value
Opening Balance	500.000 litre	200.00 litre	1,00,000.00

Similar way other stock items to be created in Output group

Transactions entries

1. Sales of 3 Almirah small size @ Rs. 19,000 each to a customer on cash

Tally Prime GOLD K: Company Y: Data Z: Exchange Pravee & Sons

Accounting Voucher Creation Pravee & Sons

Sales No. 1 1.Apr.25 Tuesday

Party A/c name : Cash
Current balance : 1,00,000.00 Dr

Sales ledger : Sales Account
Current balance :

Name of Item	Quantity	Rate per	Amount
Almirah Small Size	3 no.	19,000.00 no.	57,000.00

• End of List

2. Sales of 2 Almirah big size @ Rs. 35,000 each to a customer on cash

Financial Accounting Lab and Report Submission

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation											
Sales No. 2											
Party A/c name : Cash											
Current balance : 1,57,000.00 Dr											
Sales ledger : Sales Account											
Current balance : 37,000.00 Cr											
Name of Item											
Almirah Big Size											
Quantity Rate per Amount											
2 no. 35,000.00 no. 70,000.00											
• End of List											

3. Sales of 5 Almirah Middle size @ Rs. 25,000 each to a customer on cash

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation											
Sales No. 3											
Party A/c name : Cash											
Current balance : 2,27,000.00 Dr											
Sales ledger : Sales Account											
Current balance : 1,27,000.00 Cr											
Name of Item											
Almirah Medium Size											
Quantity Rate per Amount											
5 no. 25,000.00 no. 1,25,000.00											
• End of List											

4. Sales of 1 Almirah small size @ Rs. 21,000 each to a customer on cash

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation											
Sales No. 4											
Party A/c name : Cash											
Current balance : 3,52,000.00 Dr											
Sales ledger : Sales Account											
Current balance : 2,52,000.00 Cr											
Name of Item											
Almirah Small Size											
Quantity Rate per Amount											
1 no. 21,000.00 no. 21,000.00											
• End of List											

5. Sales of 2 Almirah big size @ Rs. 36,000 each to a customer on cash

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print
Accounting Voucher Creation											
Sales No. 5											
Party A/c name : Cash											
Current balance : 3,73,000.00 Dr											
Sales ledger : Sales Account											
Current balance : 2,73,000.00 Cr											
Name of Item											
Almirah Big Size											
Quantity Rate per Amount											
2 no. 36,000.00 no. 72,000.00											
• End of List											

Stock journal click Alt + F7

Tally Prime GOLD				K: Company	Y: Data	Z: Exchange	G: Go To	O: Import	E: Export	M: Share	P: Print	
Inventory Voucher Creation												
Stock Journal No. 1												
Transfer of Materials												
Source (Consumption)						Destination (Production)						
Name of Item	Quantity	Rate	Amount	Name of Item	Quantity	Rate	Amount					
Iron	200 sheet	4,000.00/sheet	8,00,000.00	Almirah Big Size	24 no.	31,000.00/no.	7,44,000.00					
Steel	200 sheet	6,000.00/sheet	12,00,000.00	Almirah Medium Size	18 no.	22,000.00/no.	3,96,000.00					
Color	300 000 litre	200.00/litre	60,000.00	Almirah Small Size	15 no.	16,000.00/no.	2,40,000.00					
Glass	40 000 inch	300.00/inch	12,000.00									
Lock	110 no.	400.00/no.	44,000.00									
								57 no.	13,80,000.00			
								21,16,000.00				

Summary files

Financial Accounting Lab and Report Submission

CASE 9

Create a new company in the name of 'AJAY' UDAIPUR 313001 GSTN Not Applicable. Find balance of capital account and match the trial balance. Create ledgers taking their respective group:

टैली में "अजय" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन उपलब्ध नहीं है। पूंजी खाते की राशि शेष ज्ञात करते हुए तलपट का मिलान कीजिए। निम्न खातों का उनके सम्बन्धित ग्रुप के साथ बनाइए –

S.No.	Name of Ledger a/c	Amount
1	Local Purchase	380000
2	Inter State Purchase	368900
3	Import Purchase	168100
4	Advertisement exp.	6200
5	Local Sales	586000
6	Inter State Sales	689700
7	Export Sales	869700
8	Exemptes Sales	115200
9	Printing Expenses	2300
10	Opening Stock	16000
11	Land	1450000
12	Building	1600000
13	Debtors (Sub- Group Local)	
	Mahendra Dr.	15600
	Vikash Enterprises Dr	14600
	Pratham Dr.	14300
14	Debtors (Sub- Group Inter State)	
	Mayank Dr.	30200
	Rakesh Dr.	10600
	Satyam Dr.	15200
15	Bad debts	800
16	Cash	35000
17	Stationary Exp.	1860
18	Rent Received	4750
19	Wages	2860
20	Insurance of office building	2000
21	Purchase return	2000
22	Commission Received	1900
23	Sales return	6000
24	Creditors (Sub-group Local)	
	Amar	58600
	Ganesh	68400
25	Creditors Sub-group Inter state)	
	Nahar	115800
	Gopal krishna	116200

26	Advertisement	9500
27	Interest Received	400
28	Computers	62000
29	Machine	1150000
30	Capital	?

CASE 10

Create a new company in the name of 'Your Roll Number with Q.1' UDAIPUR 313001 GSTN Not Applicable. Create ledgers taking their respective group:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 1" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन उपलब्ध नहीं है। निम्न खातों का उनके सम्बन्धित ग्रुप के साथ बनाइए -

S.No.	Name of Ledger a/c	Dr.	Cr.
1	Credit Purchase	360000	
2	Cash Purchase	154200	
3	Credit Sales		486000
4	Cash Sales		163000
5	Opening Stock	16000	
6	Land	1450000	
7	Building	800000	
	Creditors:		
8	R.L. Jain Enterprises		25600
9	Vik Enterprises		14600
10	Pratham & Co.		14300
11	Bad debts	800	
12	Cash	35000	
13	Stationary Exp.	1860	
14	Rent Received (Personal)		4750
15	Wages	2860	
16	Insurance of office building	2000	
17	Purchase return		2000
18	Commission Received (Business)		1900
19	Sales return	6000	
20	Octroi	950	
21	Interest Received (Personal Saving Bank)		400
22	Machine	150000	
	Debtors:		
23	Om ji Sharma	30200	
24	Rakesh	10600	
25	Satyam	15200	
26	Capital		2385120
27	Computers	62000	
	total	3097670	3097670

CASE 11

Financial Accounting Lab and Report Submission

Create a new company in the name of 'Sonal Computers' (A computer Selling firm) 212,
PratepNagar Udaipur- 313001

Opening balance sheet as on 31st March 2022

Liabilities	Amount	Assets	Amount
Capital	10,00,000	Land & Building	5,85,000
Secured Loan from SBI	4,50,000	Furniture	65,000
Current liabilities		Machinery	3,80,000
Sundry Creditors (1)	3,00,000	Investment	3,20,000
		Current Assets	
		Sundry Debtors (2)	2,00,000
		Bank Account	1,20,000
		Cash	80,000
	17,50,000		17,50,000

Pass the following entries in Tally

Purchase Monitor from Neha computers in cash with 5% cash discount

Purchased Monitor	Qty	Rate
HP 15"	10	8,000
Dell 17"	15	10,000
HP 21"	20	12,000
Dell 23"	5	15,000

Purchased CPU from Indira Computers on Credit

Purchased CPU	Qty	Rate
HP	25	27000
Dell	25	22000

Purchased Keyboard from Kavya Computers, amount paid 50% in cash at the time of purchase:

Keyboard	Qty	Rate
A	10	100
B	10	200
C	10	300
D	10	400
E	10	500

Purchased Mouse from Yug Computers in Cash:

Mouse	Qty	Rate
HP	25	450
Dell	25	350

Computer Supplied to GSSS, Pratap Nagar:

Monitor	Qty	Rate
HP 15"	5	15000
Dell 17"	5	18000
HP 21"	5	20000
CPU		
Dell	8	27000
HP	7	35000
Keyboard		
A	3	200
B	3	400
C	3	600

D	3	800
E	3	1000
Mouse		
Dell	8	500
HP	7	700

Cheque received from GSSS Pratap Nagar and deposited in Bank.

Other Transactions:

1. Stationery purchase for Rs. 15000
2. Interest paid Rs. 45000
3. Salary paid:

Name of the Employee	Salary
Ramesh	20,000
Mahesh	20,000
Roshan	15,000
Geeta	25,000
Radha	15,000

CASE 12

Create a new company in the name of 'Your Roll Number with Q.4' Udaipur assuming a normal registered dealer in Rajasthan having GSTN 08AMPPK128A1ZZ, **Accounts with inventory case.**

Make vouchers entries in Tally:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 4" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन 08AMPPK128A1ZZ है। लेखों में सामग्री लेखांकन शामिल होना चाहिए। निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Balance of opening cash Rs. 90,000

नकद का प्रारम्भिक शेष 90,000रु.

Balance of capital Rs. 8,47,500

पूंजी का प्रारम्भिक शेष 8,47,500रु.

Opening Balance of stock:

स्टॉक का प्रारम्भिक शेष

Name of stock group	Items in the group	Qty	Rate
Computer	Monitor	15	4000
	CPU	10	6000
	Mouse	50	200
	Keyboard	25	300
	Pendrive	100	100
Mobile	MI	20	11000
	Realme	14	8000
	Samsung	8	16000
	Nokia	10	15000

Transactions:

व्यवहार

1. Sales 5 Keyboard @ Rs. 450 each to a customer on cash
5 कीबोर्ड 450रु. की दर से एक ग्राहक को नकद विक्रय।
2. Purchase from a registered dealer : CPU 2 @ Rs. 6100, 3 Monitor@ Rs. 5000 on cash

Financial Accounting Lab and Report Submission

एक पंजीकृत व्यापारी से नकद क्रय : 2 सीपीयु 6,100रु. की दर से, 3 मोनीटर 5,000रु. की दर से

3. Sale one Samsung mobile @ Rs.19000
19,000रु. एक सेमसन्ग मोबाइल बेचा ।
4. Cash Sales of 15 Pen drive to a shop keeper @ Rs. 120 each
एक दुकानदार को नकद विक्रय 15 पेन ड्राइव 120रु. की दर से ।
5. Computer repairing charges received Rs. 1,100
1,100रु. कम्प्युटर रिपेयरिंग चार्ज के प्राप्त हुये ।
6. 2 Nokia phone sold on credit to Rajan @ Rs. 18,000 each
राजन को 2 नोकिया फोन 18000रु. प्रत्येक उधार बेचे ।
7. Payment made to a agent for commission Rs. 16,000. Tax deducted at source @ 10%.
एक एजेन्ट को 16,000रु. का कमीशन चुकाया । 10 प्रतिशत की दर से कर की कटौती की गई ।
8. Sale of a complete two computer set for Rs. 49,200 (2 CPU Rs. 12,000 each, 2 Monitor Rs. 11,000each , 2 Keyboard Rs. 800each, 2 Mouse Rs. 500each, 2 Pen drive Rs. 300each).
दो कम्प्युटर सेट 49,200रु. बेचा (2 सीपीयु 12,000रु. प्रत्येक, 2 मोनीटर 11,000रु.प्रत्येक, 2 कीबोर्ड 800रु.प्रत्येक, 2 माउस 500रु.प्रत्येक, 2 पेन ड्राइव 300रु. प्रत्येक)
9. 4 Realme phone sold to a shop keeper for Rs. 30000(total).
एक दुकानदार को 3 रियलमी फोन बेचे 30,000रु.(कुल)
10. Stationary purchased of Rs. 2,000
स्टेशनरी खरीदी 2,000रु. ।

CASE 13

Create new company in the name of Udaipur Mobile, Ashok Nagar, Udaipur and find the closing balance of the stock:

Samsung Mobiles (Opening Balance)

Samsung Model	Qty	Rate
S1	20	25000
S2	20	30000
S3	20	35000
S4	20	40000
S5	20	45000
A1	20	20000
A2	20	23000
A3	20	26000
A4	20	29000
A5	20	32000

Bank balance 1,70,000 (Opening balance)

Cash balance 3,00,000 (Opening balance)

Samsung Mobiles (Purchased during the year)

Samsung Model	Qty	Rate
S1	30	26250
S2	30	31500

S3	30	36750
S4	30	42000
S5	30	47250
A1	30	21000
A2	30	24150
A3	30	27300
A4	30	30450
A5	30	33600

Samsung Mobiles (Sales during the year)

Samsung Model	Qty	Rate
S1	12	29500
S2	13	35400
S3	14	41300
S4	9	47200
S5	6	53100
A1	11	23600
A2	21	27140
A3	26	30680
A4	9	34220
A5	17	37760

Note:

- (i) All purchases payment paid from SBI Bank
- (ii) All sales transactions amount received in cash
- (iii) Char GST @ 18% on Purchase and sales

CASE 14

Create a new company in the name of 'Your Roll Number with Q.2' Jaipur GSTN Not Applicable, **Accounts only case.** Make vouchers entries in Tally:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 2" जयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन उपलब्ध नहीं है। निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Business : Books & Stationary is to be treated as Goods.

व्यवसाय : किताबों एवं स्टेशनरी को माल माना जाए।

Transactions:

व्यवहार –

1. Cash investment by proprietor Rs. 6,50,000
व्यापारी द्वारा नकद विनियोग 6,50,000रु.।
2. New bank account with Canara bank Rs. 2,50,000 by depositing cash
कैनरा बैंक में नया खाता खुलवाया 2,50,000रु. नकद जमा करवाकर
3. Furniture purchased Rs. 1,40,000 by cheque 101201 vide bill number 152 of Mahesh furniture.
महेश फर्नीचर (बिल नम्बर 152) से चैक संख्या 101201 द्वारा 1,40,000रु. का फर्नीचर खरीदा।
4. Stationery Purchased: Books of Rs. 26300, register Rs. 15200, Ball pen Rs. 2100, Gel pen Rs. 3600 purchased from Manish Stationers by cash payment having bill number 203
स्टेशनरी खरीदी – मनीष स्टेशनर्स से बिल संख्या 203 द्वारा नकद भुगतान द्वारा 26,300रु. की किताबें, 15,200रु. के रजिस्टर, 2,100रु. के बॉल पेन, 3,600रु. के जेल पेन।

Financial Accounting Lab and Report Submission

5. Jewellery purchased for wife by payment from bank Rs. 63500 (Amount used of business bank account)
पत्नी के लिए ज्वैलरी का क्रय जिसका भुगतान 63,500रु. बैंक खाते से किया गया। (राशि व्यवसाय के बैंक खाते से उपयोग में ली गई।
6. Advance Salary paid to Worker Mr. Pranay Rs. 4500
मि. प्रणय को अग्रिम वेतन का भुगतान किया 4,500रु.।
7. Rent paid for the month Rs. 6000
माह का किराया चुकाया 6,000रु.।
8. Stationery sold: Books of Rs. 42300, register Rs. 20200, Ball pen Rs. 1800, Gel pen Rs. 4100 sold to local customer on counter by cash payment
स्टेशनरी बेची – काउन्टर पर नकद भुगतान प्राप्त कर विक्रय : 42,300रु. में किताबें, 20,200रु. में रजिस्टर्स, 1,800रु. में बॉल पेन, 4,100रु. में जेल पेन।
9. Stationery purchased: Books of Rs. 9000, register Rs. 5200, Ball pen Rs. 1100, Gel pen Rs. 600 purchased from Jayesh Stationers on credit having bill number 209
स्टेशनरी खरीदी – जयेश स्टेशनर्स से बिल संख्या 203 द्वारा उधार क्रय 9,000रु. की किताबें, 5,200रु. के रजिस्टर, 1,100रु. के बॉल पेन, 600रु. के जेल पेन।
10. Goods returned to Jayesh Stationers Books of Rs. 1600 due to defective printing
जयेश स्टेशनर्स को 1,600रु. की किताबें त्रुटिपूर्ण होने के कारण पुनः लौटाई।
11. Overdraft limit taken from Canara Bank of Rs. 5,00,000
कैनरा बैंक से 5,00,000रु. की अधिविकर्ष सीमा ली गई।
12. Rs. 3,000 paid to Jayesh Stationers out of overdraft limit
जयेश स्टेशनर्स को अधिविकर्ष सीमा में से 3,000रु. का भुगतान किया गया।
13. Stationery sold: Books of Rs. 22300, register Rs. 30200, Ball pen Rs. 4800, Gel pen Rs. 2100 sold to Mahesh Stationers on credit
स्टेशनरी बेची – महेश स्टेशनर्स को उधार विक्रय : 22,300रु. में किताबें, 30,200रु. में रजिस्टर्स, 4,800रु. में बॉल पेन, 2,100रु. में जेल पेन।

CASE 15

Create a new company in the name of 'Your Roll Number with Q.3' Jaipur assuming a normal registered dealer in Rajasthan having GSTN 08AMPPK128A1ZZ, **Accounts only case**. Make vouchers entries in Tally:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 3" जयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन 08AMPPK128A1ZZ है। निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

CGST : Central Goods and Service Tax, SGST : State Goods and Service Tax

Transactions:

व्यवहार

1. Cash investment by proprietor Rs. 5,00,000
स्वामी द्वारा नकद विनियोग 5,00,000रु.
2. Good purchased from a registered dealer (Prerna enterprises) of Rs. 40,000 in cash. CGST @ 9% and SGST @ 9% charged extra.
एक पंजीकृत व्यापारी (प्रेरणा एन्टरप्राइजेज) से 40,000रु. का माल का नकद क्रय। सीजीएसटी 9 प्रतिशत एवं एसजीएसटी 9 प्रतिशत अलग से चार्ज किया गया।
3. Goods sold to a registered dealer (Jay enterprises) of Rs. 55,000 on credit on the condition that the dealer will make payment within 10 days. CGST @ 9% and SGST @ 9% charged extra.

- एक पंजीकृत व्यापारी (जय एन्टरप्राइजेज) से 55,000रु. का माल का उधार विक्रय इस शर्त पर कि वे भुगतान 10 दिन में कर देगा। सीजीएसटी 9 प्रतिशत एवं एसजीएसटी 9 प्रतिशत अलग से चार्ज किया गया।
4. Good purchased from a registered dealer (Om enterprises) of Rs. 30,000 on credit. Half payment made immediately. CGST @ 9% and SGST @ 9% charged extra.
एक पंजीकृत व्यापारी (ओम एन्टरप्राइजेज) से 30,000रु. का माल का उधार क्रय जिसका आधा भुगतान तुरन्त कर दिया गया। सीजीएसटी 9 प्रतिशत एवं एसजीएसटी 9 प्रतिशत अलग से चार्ज किया गया।
 5. Goods sold to a registered dealer (Umang enterprises) of Rs. 35,000 on cash. CGST @ 9% and SGST @ 9% charged extra.
एक पंजीकृत व्यापारी (उमंग एन्टरप्राइजेज) से 35,000रु. का माल का नकद विक्रय। सीजीएसटी 9 प्रतिशत एवं एसजीएसटी 9 प्रतिशत अलग से चार्ज किया गया।
 6. Salary paid by cash of Rs. 5,200
वेतन का नकद भुगतान 5,200रु.।
 7. Additional capital introduced by opening a new bank account directly from personal cash balance of Rs. 30,000
व्यापारी द्वारा अतिरिक्त पूंजी का विनियोग सीधे एक नया बैंक खाता खुलवाकर उसी में राशि जमा करके किया गया।
 8. Rent paid through cheque of Rs. 7,200
चैक द्वारा किराया भुगतान 7,200रु.।
 9. Good purchased from a registered dealer (Om enterprises) of Rs. 20,000 in cash. CGST @ 9% and SGST @9% charged extra.
एक पंजीकृत व्यापारी (ओम एन्टरप्राइजेज) से 20,000रु. का माल का नकद क्रय। सीजीएसटी 9 प्रतिशत एवं एसजीएसटी 9 प्रतिशत अलग से चार्ज किया गया।
 10. Goods sold to a registered dealer (Umang enterprises) of Rs. 35,000 on cash. CGST @ 9% and SGST @ 9% charged extra.
एक पंजीकृत व्यापारी (उमंग एन्टरप्राइजेज) से 35,000रु. का माल का नकद विक्रय। सीजीएसटी 9 प्रतिशत एवं एसजीएसटी 9 प्रतिशत अलग से चार्ज किया गया।
 11. Good purchased from a registered dealer (Hari enterprises) of Rs. 29,000 on credit. CGST @ 9% and SGST @9% charged extra.
एक पंजीकृत व्यापारी (हरि एन्टरप्राइजेज) से 29,000रु. का माल का उधार क्रय। सीजीएसटी 9 प्रतिशत एवं एसजीएसटी 9 प्रतिशत अलग से चार्ज किया गया।
 12. Goods sold to a registered dealer (UG enterprises) of Rs. 35,000 on Credit. CGST @ 9% and SGST @ 9% charged extra.
एक पंजीकृत व्यापारी (यूजी एन्टरप्राइजेज) से 35,000रु. का माल का उधार विक्रय। सीजीएसटी 9 प्रतिशत एवं एसजीएसटी 9 प्रतिशत अलग से चार्ज किया गया।
 13. Printing expenses paid of Rs. 1,600
प्रिन्टिंग व्यय 1,600रु. चुकाये।
 14. Balance payable of CGST and SGST paid via challan through bank.
सीजीएसटी एवं एसजीएसटी का अन्तिम भुगतान बैंक से चालान द्वारा किया गया।

CASE 16

Create a new company in the name of 'Your Roll Number with Q.5' Udaipur assuming a normal registered dealer in Rajasthan having GSTN 08AMPPK128A1ZZ, **Accounts with inventory case.** Make vouchers entries in Tally:

Financial Accounting Lab and Report Submission

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 4" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन 08AMPPK128A1ZZ है। **लेखा स्टॉक के साथ करना है।** निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Balance of opening cash Rs. 1,00,000

नकद का प्रारम्भिक शेष 1,00,000रु.

Balance of capital Rs. 66,56,000

पूँजी का प्रारम्भिक शेष 66,56,000रु.

Opening Balance of stock:

स्टॉक का प्रारम्भिक शेष

Name of stock group	Items in the group	Qty	Rate
Input	Iron	500 sheets	4000
	Steel	600 sheets	6000
	Color	500 litre	200
	Glass	100 different sizes glass	300
	Locks	200	400
Output	Almirah big size	10	31,000
	Almirah Middle size	14	22,000
	Almirah small size	8	16,000

Transactions:

व्यवहार

6. Sales of 2 Almirah small size @ Rs. 19,000 each to a customer on cash
एक ग्राहक को 2 अलमारी छोटी साइज की 19,000रु. प्रत्येक में नकद बेची।
7. Sales of 1 Almirah big size @ Rs. 35,000 each to a customer on cash
एक ग्राहक को 1 अलमारी बड़ी साइज की 35,000रु. प्रत्येक में नकद बेची।
8. Sales of 4 Almirah Middle size @ Rs. 25,000 each to a customer on cash
एक ग्राहक को 4 अलमारी मध्यम साइज की 25,000रु. प्रत्येक में नकद बेची।
9. Sales of 1 Almirah small size @ Rs. 21,000 each to a customer on cash
एक ग्राहक को 1 अलमारी छोटी साइज की 21,000रु. प्रत्येक में नकद बेची।
10. Sales of 2 Almirah big size @ Rs. 36,000 each to a customer on cash
एक ग्राहक को 2 अलमारी बड़ी साइज की 36,000रु. प्रत्येक में नकद बेची।

Manufacturing of Almirahs:

अलमारियों का निर्माण

Name of stock group	Items in the group	Qty	Rate
Input used for manufacturing	Iron	300 sheets	4000
	Steel	200 sheets	6000
	Color	300 litre	200
	Glass	40 different sizes glass	300
	Locks	110	400
Output	Almirah big size	20	31,000
	Almirah Middle size	18	22,000

	Almirah small size	12	16,000
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CASE 17

Create a new company in the name of 'Your Roll Number with Q.1' UDAIPUR 313001 GSTN Not Applicable. Find balance of capital account and match the trial balance. Create ledgers taking their respective group:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 1" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन उपलब्ध नहीं है। पूंजी खाते की राशि शेष ज्ञात करते हुए तलपट का मिलान कीजिए। निम्न खातों का उनके सम्बन्धित गुप के साथ बनाइए –

S.No.	Name of Ledger a/c	Amount
1	Land	1450000
2	Building	1600000
3	R. Jain Enterprises Dr.	25600
4	General Reserve	14600
5	Pratham Dr.	14300
6	Mayank Dr.	30200
7	Rakesh Cr.	10600
8	Satyam Cr.	15200
9	Cash	350000
10	Computers	62000
11	Machine	1150000
12	Capital	?

- Current account with bank Rs. 2,50,000 by depositing cash.
बैंक में चालू खाता खुलवाया 2,50,000रु. नकद जमा करवाकर।
- Furniture purchased Rs. 1,40,000 by cheque 101201 vide bill number 152 of Mahesh furniture.
महेश फर्नीचर (बिल नम्बर 152) से चैक संख्या 101201 द्वारा 1,40,000रु. का फर्नीचर खरीदा।
- Goods Purchased of Rs. 36300 from Manish by cash payment having bill number 203 मनीष से बिल संख्या 203 द्वारा नकद भुगतान द्वारा 36,300रु. का माल खरीदा।
- Goods purchased by payment from bank Rs. 63500
माल का क्रय जिसका भुगतान 63,500रु. बैंक खातों से किया गया।
- Salary paid to Worker Mr. Prakash Rs. 4500
मि. प्रकाश को वेतन का भुगतान किया 4,500रु.।
- Rent paid for the month Rs. 6000
माह का किराया चुकाया 6,000रु.।
- Goods sold of Rs. 42300 to local customer on counter by cash payment
काउन्टर पर नकद भुगतान प्राप्त कर विक्रय : 442,300रु. में।
- Goods purchased from Jayesh on credit having bill number 209 of Rs. 215,400
जयेश से बिल संख्या 209 द्वारा उधार क्रय 215,400रु.।
- Goods returned to Jayesh of Rs. 11600 due to defective.
जयेश को 11,600रु. का माल त्रुटिपूर्ण होने के कारण पुनः लौटाया।

CASE 18

Create a new company in the name of 'Your Roll Number with Q.2' Jaipur GSTN Not Applicable, **Accounts only case.** Make vouchers entries in Tally:

Financial Accounting Lab and Report Submission

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 2" जयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन उपलब्ध नहीं है। निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Business : Retail goods is to be treated as Goods.

व्यवसाय : फुटकर सामान को माल माना जाए।

Transactions:

व्यवहार –

1. Started business with cash Rs. 30000, goods worth Rs. 15000, Furniture worth Rs. 20000, Building worth Rs. 50000, computer worth Rs. 20000.
नकद 30,000रु., माल 15,000रु., फर्नीचर 20,000रु., भवन 50,000रु., कम्प्युटर 20,000रु. से व्यवसाय प्रारम्भ किया।
2. Purchased furniture from furniture mart for office use worth Rs. 5000 and for personal use worth Rs. 10000.
फर्नीचर मार्ट से 5000रु. फर्नीचर खरीदा तथा व्यक्तिगत उपयोग के लिये 10000रु. का फर्नीचर खरीदा।
3. Sold goods to Sunil for Rs. 10000 and carriage paid Rs. 500 . Carriage amount is to be realised from Sunil.
सुनिल को 10,000रु. का माल बेचा तथा भाड़े के 500रु. लगे। यह राशि सुनिल से वसूली जायेगी।
4. Received from Rahim Rs. 2860 in full settlement of a debt of Rs. 3000.
रहीम से 3,000रु. के पूर्ण भुगतान में 2,860रु. प्राप्त हुये।
5. Purchased goods from Mahesh & Co. for Rs. 2400 at trade discount 10%.
महेश एण्ड कम्पनी से 2,400रु. का माल 10 प्रतिशत व्यापारिक बट्टे पर खरीदा।
6. Cash received from Sunil in full settlement and 5 % cash discount received .
सुनिल से पूर्ण भुगतान में 5 प्रतिशत नकद बट्टा काटकर राशि प्राप्त हुई।
7. Charged interest @6% on drawing of Rs. 10000
10,000रु. के आहरण पर 6 प्रतिशत ब्याज चार्ज किया गया।
8. Insured goods of Rs. 15000, destroyed by fire .
15,000रु. बीमित माल आग से नष्ट हो गया।
9. Insurance company has accepted the claim of Rs. 12000.
बीमा कम्पनी ने 12,000रु. की दावा स्वीकार किया।
10. Received Rs. 12000 the amount of claim from insurance company.
बीमा कम्पनी से 12,000रु. की दावा राशि प्राप्त हुई।
11. Cash sales Rs. 20000 and CGST@9% and SGST @9% on sales amount.
नकद बिक्री 20,000रु. तथा विक्रय राशि पर सी.जी.एस.टी 9 प्रतिशत की दर से तथा एस.जी.एस.टी 9 प्रतिशत की दर से लगाया गया।
12. A debtors Jalaj deposited Rs. 1500 direct into our bank .
एक ग्राहक जलज ने 1,500रु. सीधे बैंक में जमा करवाये।
13. Bank made payment for our life insurance premium of businessman Rs. 2000.
बैंक ने 2,000रु. व्यापारी के जीवन बीमा प्रीमियम के चुकाये।
14. Bank charged Rs. 400 for its service .
बैंक ने अपनी सेवाओं हेतु 400रु. चार्ज किये।
15. Paid Rs. 2000 for the repair of office building.
ऑफिस भवन के मरम्मत हेतु 2,000रु. चुकाये गये

CASE 19

Create a new company in the name of 'Your Roll Number with Q.3' Jaipur assuming a normal registered dealer in Rajasthan, **Accounts only case**. Make vouchers entries in Tally:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 3" जयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। एकउन्ट्स ओनली माध्यम से निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

CGST : Central Goods and Service Tax, SGST : State Goods and Service Tax

Transactions:

व्यवहार

1. Capital investment by proprietor Rs. 30,00,000
स्वामी द्वारा पूंजी विनियोग 30,00,000रु.
2. Deposited in bank Rs. 3,00,000
बैंक में जमा करवाये 3,00,000रु.
3. Good purchased from a registered dealer (Perna enterprises) of Rs. 4,00,000 in cash. CGST @ 9% and SGST @ 9% charged extra.
एक पंजीकृत व्यापारी (पेरना एन्टरप्राइजेज) से 4,00,000रु. का माल का नकद क्रय। सीजीएसटी 9 प्रतिशत एवं एसजीएसटी 9 प्रतिशत अलग से चार्ज किया गया।
4. Goods sold to a registered dealer (Jay enterprises) of Rs. 5,55,000 on credit on the condition that the dealer will make payment within 10 days. CGST @ 9% and SGST @ 9% charged extra.
एक पंजीकृत व्यापारी (जय एन्टरप्राइजेज) से 5,55,000रु. का माल का उधार विक्रय इस शर्त पर कि वे भुगतान 10 दिन में कर देगा। सीजीएसटी 9 प्रतिशत एवं एसजीएसटी 9 प्रतिशत अलग से चार्ज किया गया।
5. Good purchased from a registered dealer (Om enterprises) of Rs. 1,30,000 on credit. Half payment made immediately. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (ओम एन्टरप्राइजेज) से 1,30,000रु. का माल का उधार क्रय जिसका आधा भुगतान तुरन्त कर दिया गया। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
6. Goods sold to a registered dealer (Umang enterprises) of Rs. 2,35,000 on cash. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (उमंग एन्टरप्राइजेज) से 2,35,000रु. का माल का नकद विक्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
7. Salary paid by cash of Rs. 15,200
वेतन का नकद भुगतान 15,200रु.।
8. Additional capital introduced by opening a new bank account directly from personal cash balance of Rs. 30,000
व्यापारी द्वारा अतिरिक्त पूंजी का विनियोग सीधे एक नया बैंक खाता खुलवाकर उसी में राशि जमा करके किया गया।
9. Rent paid through cheque of Rs. 27,200
चैक द्वारा किराया भुगतान 27,200रु.।
10. Good purchased from a registered dealer (Om enterprises) of Rs. 1,20,000 in cash. CGST @ 2.5% and SGST @ 2.5% charged extra.
एक पंजीकृत व्यापारी (ओम एन्टरप्राइजेज) से 1,20,000रु. का माल का नकद क्रय। सीजीएसटी 2.5 प्रतिशत एवं एसजीएसटी 2.5 प्रतिशत अलग से चार्ज किया गया।
11. Goods sold to a registered dealer (Umang enterprises) of Rs. 1,35,000 on cash. CGST @ 2.5% and SGST @ 2.5% charged extra.
एक पंजीकृत व्यापारी (उमंग एन्टरप्राइजेज) से 1,35,000रु. का माल का नकद विक्रय। सीजीएसटी 2.5 प्रतिशत एवं एसजीएसटी 2.5 प्रतिशत अलग से चार्ज किया गया।
12. Printing expenses paid of Rs. 1,600
प्रिन्टिंग व्यय 1,600रु. चुकाये।

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CASE 20

Create a new company in the name of 'Your Roll Number with Q.4' Udaipur assuming a normal registered dealer in Rajasthan, **Accounts with inventory case**. Make vouchers entries in Tally: टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 4" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। लेखों में सामग्री लेखांकन शामिल होना चाहिए। निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Balance of opening cash Rs. 1,90,000

नकद का प्रारम्भिक शेष 1,90,000रु.

Balance of capital Rs. 8,47,500

पूंजी का प्रारम्भिक शेष 8,47,500रु.

Opening Balance of stock:

स्टॉक का प्रारम्भिक शेष

Name of stock group	Items in the group	Qty	Rate
Computer	Monitor	35	14000
	CPU	40	16000
	Mouse	50	1200
	Keyboard	60	1300
	Pendrive	100	100
Mobile	MI	55	21000
	Realme	14	18000
	Samsung	20	26000
	Nokia	10	15000

Transactions:

व्यवहार

- Sales 10 Keyboard @ Rs. 1450 each to a customer on cash
10 कीबोर्ड 1450रु. की दर से एक ग्राहक को नकद विक्रय।
- Purchase from a registered dealer : CPU 5 @ Rs. 16100, 5 Monitor@ Rs. 15000 on cash
एक पंजीकृत व्यापारी से नकद क्रय : 5 सीपीयु 16,100रु. की दर से, 5 मोनीटर 15,000रु. की दर से
- Sale three Samsung mobile @ Rs.29000 each
29,000रु. की दर से तीन सेमसन्ग मोबाइल बेचा ।
- Cash Sales of 55 Pen drive to a shop keeper @ Rs. 220 each
एक दुकानदार को नकद विक्रय 55 पेन ड्राइव 220रु. की दर से।
- Computer repairing charges received Rs. 8,100
8,100रु. कम्प्युटर रिपेयरिंग चार्जेज के प्राप्त हुये।
- 2 Nokia phone sold on credit to Rajan @ Rs. 21,000 each
राजन को 2 नोकिया फोन 21,000रु. प्रत्येक उधार बेचे।
- Sale of a complete two computer set for Rs. 69,200 (2 CPU Rs. 17,000 each, 2 Monitor Rs. 16,000each , 2 Keyboard Rs. 800each, 2 Mouse Rs. 500each, 2 Pen drive Rs. 300each).
दो कम्प्युटर सेट 69,200रु. बेचा (2 सीपीयु 17,000रु. प्रत्येक, 2 मोनीटर 16,000रु.प्रत्येक, 2 कीबोर्ड 800रु.प्रत्येक, 2 माउस 500रु.प्रत्येक, 2 पेन ड्राइव 300रु. प्रत्येक)
- 3 Realme phone sold to a shop keeper for Rs. 50000(total).
एक दुकानदार को 3 रियलमी फोन बेचे 50,000रु.(कुल)
- Stationary purchased of Rs. 12,000

स्टेशनरी खरीदी 12,000रु.।

CASE 21

Create a new company in the name of 'Your Roll Number with Q.5' Udaipur assuming a normal registered dealer in Rajasthan, **Accounts with inventory case**. Make vouchers entries in Tally: टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 4" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। **लेखा स्टॉक के साथ करना है।** निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Balance of Opening cash Rs. 4,44,000

नकद का प्रारम्भिक शेष 4,44,000रु.

Balance of Fixed assets Rs. 25,00,000

स्थायी सम्पत्तियों का प्रारम्भिक शेष 25,00,000रु.

Balance of capital Rs. 97,00,000

पूंजी का प्रारम्भिक शेष 97,00,000रु.

Opening Balance of stock:

स्टॉक का प्रारम्भिक शेष:

Name of stock group	Items in the group	Qty	Rate	Amount
Input material	Iron	400 sheets	4000	16,00,000
	Steel	700 sheets	6000	42,00,000
	Color	400 litre	200	1,00,000
	Glass	100 different sizes glass	300	30,000
	Locks	200	400	80,000
Output material	Almirah big size	10	31,000	3,10,000
	Almirah Middle size	14	22,000	3,08,000
	Almirah small size	8	16,000	1,28,000
Total balance				67,56,000

Transactions: व्यवहार

1. Purchase of 50 Iron sheets @ 3500 each on cash
50 लोहे की शीट्स 3,500रु. की दर से नकद खरीदी।
2. Purchase of 100 steel sheets @ 5500 each on cash
100 स्टील की शीट्स 5,500रु. की दर से नकद खरीदी।
3. Purchase of 50 special locks @ 1000 each on credit from R and Sons.
50 विशेष ताले 1000रु. की दर से आर एण्ड सन्स से उधार खरीदे।
4. Sales of 4 Almirah small size @ Rs. 19,000 each to a customer on cash
एक ग्राहक को 4 अलमारी छोटी साइज की 19,000रु. प्रत्येक में नकद बेची।
5. Sales of 3 Almirah big size @ Rs. 35,000 each to a customer on cash
एक ग्राहक को 3 अलमारी बड़ी साइज की 35,000रु. प्रत्येक में नकद बेची।
6. Sales of 4 Almirah Middle size @ Rs. 25,000 each to a customer on cash
एक ग्राहक को 4 अलमारी मध्यम साइज की 25,000रु. प्रत्येक में नकद बेची।
7. Sales of 1 Almirah small size @ Rs. 21,000 each to a customer on cash
एक ग्राहक को 1 अलमारी छोटी साइज की 21,000रु. प्रत्येक में नकद बेची।
8. Sales of 2 Almirah big size @ Rs. 36,000 each to a customer on cash

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एक ग्राहक को 2 अलमारी बड़ी साइज की 36,000रु. प्रत्येक में नकद बेची।

Manufacturing of Almirahs:

अलमारियों का निर्माण

Name of stock group	Items in the group	Qty	Rate
Input used for manufacturing	Iron	200 sheets	4000
	Steel	200 sheets	6000
	Color	300 litre	200
	Glass	40 different sizes glass	300
	Locks	110	400
Output	Almirah big size	24	31,000
	Almirah Middle size	18	22,000
	Almirah small size	15	16,000

CASE 22

Create a new company in the name of 'Your Roll Number with Q.1' UDAIPUR 313001 GSTN Not Applicable. Find balance of capital account and match the trial balance. Create ledgers taking their respective group:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 1" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन उपलब्ध नहीं है। पूंजी खाते की राशि शेष ज्ञात करते हुए तलपट का मिलान कीजिए। निम्न खातों का उनके सम्बन्धित ग्रुप के साथ बनाइए –

S.No.	Name of Ledger a/c	Amount
1	Purchase	380000
2	Advertisement exp.	6200
3	Sales	586000
4	Discount allowed	2300
5	Opening Stock	16000
6	Land	1450000
7	Building	1600000
8	R. Jain Enterprises Dr.	25600
9	Vikash Enterprises Cr.	14600
10	Pratham Dr.	14300
23	Mayank Dr.	30200
24	Rakesh Cr.	10600
25	Satyam Cr.	15200
11	Bad debts	800
12	Cash	35000
13	Stationary Exp.	1860
14	Rent Received	4750
15	Wages	2860
16	Insurance of office building	2000
17	Purchase return	2000
18	Commission Received	1900
19	Sales return	6000

20	Advertisement	9500
21	Interest Received	400
27	Computers	62000
22	Machine	1150000
26	Capital	?

CASE 23

Create a new company in the name of 'Your Roll Number with Q.2' Jaipur GSTN Not Applicable, **Accounts only case.** Make vouchers entries in Tally:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 2" जयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन उपलब्ध नहीं है। निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Business : Retail goods is to be treated as Goods.

व्यवसाय : फुटकर सामान को माल माना जाए।

Transactions:

व्यवहार –

1. Capital investment in cash by proprietor Rs. 26,50,000
ब्यापारी द्वारा पूंजी विनियोग नकद में 26,50,000रु.।
2. Current account with bank Rs. 2,50,000 by depositing cash.
बैंक में चालू खाता खुलवाया 2,50,000रु. नकद जमा करवाकर।
3. Furniture purchased Rs. 1,40,000 by cheque 101201 vide bill number 152 of Mahesh furniture.
महेश फर्नीचर (बिल नम्बर 152) से चैक संख्या 101201 द्वारा 1,40,000रु. का फर्नीचर खरीदा।
4. Goods Purchased of Rs. 36300 from Manish by cash payment having bill number 203 मनीष से बिल संख्या 203 द्वारा नकद भुगतान द्वारा 36,300रु. का माल खरीदा।
5. Goods purchased by payment from bank Rs. 63500
माल का क्रय जिसका भुगतान 63,500रु. बैंक खाते से किया गया।
6. Salary paid to Worker Mr. Prakash Rs. 4500
मि. प्रकाश को वेतन का भुगतान किया 4,500रु.।
7. Rent paid for the month Rs. 6000
माह का किराया चुकाया 6,000रु.।
8. Goods sold of Rs. 42300 to local customer on counter by cash payment
काउन्टर पर नकद भुगतान प्राप्त कर विक्रय : 42,300रु. में।
9. Goods purchased from Jayesh on credit having bill number 209 of Rs. 25,400
जयेश से बिल संख्या 209 द्वारा उधार क्रय 25,400रु.।
10. Goods returned to Jayesh of Rs. 1600 due to defective.
जयेश को 1,600रु. का माल त्रुटिपूर्ण होने के कारण पुनः लौटाया।
11. Rs. 3,000 paid to Jayesh.
जयेश को 3,000रु. का भुगतान किया गया।
12. Goods sold of Rs. 22300 to Mahesh on credit
महेश को उधार विक्रय : 22,300रु. में।

CASE 24

Create a new company in the name of 'Your Roll Number with Q.3' Jaipur assuming a normal registered dealer in Rajasthan having GSTN 08AMPPK128A1ZZ, **Accounts only case.** Make vouchers entries in Tally:

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टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 3" जयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन 08AMPPK128A1ZZ है। एकउन्ट्स ओनली माध्यम से निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

CGST : Central Goods and Service Tax, SGST : State Goods and Service Tax

Transactions:

व्यवहार

1. Capital investment by proprietor Rs. 15,00,000
स्वामी द्वारा पूंजी विनियोग 15,00,000रु.
2. Deposited in bank Rs. 5,00,000
बैंक में जमा करवाये 5,00,000रु.
3. Good purchased from a registered dealer (Perna enterprises) of Rs. 4,00,000 in cash. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (पेरना एन्टरप्राइजेज) से 4,00,000रु. का माल का नकद क्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
4. Goods sold to a registered dealer (Jay enterprises) of Rs. 5,55,000 on credit on the condition that the dealer will make payment within 10 days. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (जय एन्टरप्राइजेज) से 5,55,000रु. का माल का उधार विक्रय इस शर्त पर कि वे भुगतान 10 दिन में कर देगा। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
5. Good purchased from a registered dealer (Om enterprises) of Rs. 1,30,000 on credit. Half payment made immediately. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (ओम एन्टरप्राइजेज) से 1,30,000रु. का माल का उधार क्रय जिसका आधा भुगतान तुरन्त कर दिया गया। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
6. Goods sold to a registered dealer (Umang enterprises) of Rs. 2,35,000 on cash. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (उमंग एन्टरप्राइजेज) से 2,35,000रु. का माल का नकद विक्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
7. Salary paid by cash of Rs. 5,200
वेतन का नकद भुगतान 5,200रु.।
8. Additional capital introduced by opening a new bank account directly from personal cash balance of Rs. 30,000
व्यापारी द्वारा अतिरिक्त पूंजी का विनियोग सीधे एक नया बैंक खाता खुलवाकर उसी में राशि जमा करके किया गया।
9. Rent paid through cheque of Rs. 27,200
चैक द्वारा किराया भुगतान 27,200रु.।
10. Good purchased from a registered dealer (Om enterprises) of Rs. 1,20,000 in cash. CGST @ 14% and SGST @14% charged extra.
एक पंजीकृत व्यापारी (ओम एन्टरप्राइजेज) से 1,20,000रु. का माल का नकद क्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
11. Goods sold to a registered dealer (Umang enterprises) of Rs. 1,35,000 on cash. CGST @ 9% and SGST @ 9% charged extra.
एक पंजीकृत व्यापारी (उमंग एन्टरप्राइजेज) से 1,35,000रु. का माल का नकद विक्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
12. Printing expenses paid of Rs. 1,600
प्रिन्टिंग व्यय 1,600रु. चुकाये।

CASE 25

Create a new company in the name of 'Your Roll Number with Q.4' Udaipur assuming a normal registered dealer in Rajasthan having GSTN 08AMPPK128A1ZZ, **Accounts with inventory case.**

Make vouchers entries in Tally:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 4" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन 08AMPPK128A1ZZ है। लेखों में सामग्री लेखांकन शामिल होना चाहिए। निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Balance of opening cash Rs. 1,90,000

नकद का प्रारम्भिक शेष 1,90,000रु.

Balance of capital Rs. 8,47,500

पूंजी का प्रारम्भिक शेष 8,47,500रु.

Opening Balance of stock:

स्टॉक का प्रारम्भिक शेष

Name of stock group	Items in the group	Qty	Rate
Computer	Monitor	15	14000
	CPU	10	16000
	Mouse	50	1200
	Keyboard	25	1300
	Pendrive	100	100
Mobile	MI	20	21000
	Realme	14	18000
	Samsung	8	26000
	Nokia	10	15000

Transactions:

व्यवहार

1. Sales 5 Keyboard @ Rs. 1450 each to a customer on cash
5 कीबोर्ड 1450रु. की दर से एक ग्राहक को नकद विक्रय।
2. Purchase from a registered dealer : CPU 2 @ Rs. 16100, 3 Monitor@ Rs. 15000 on cash
एक पंजीकृत व्यापारी से नकद क्रय : 2 सीपीयु 16,100रु. की दर से, 3 मोनीटर 15,000रु. की दर से
3. Sale one Samsung mobile @ Rs.29000
29,000रु. एक सेमसन्ग मोबाइल बेचा ।
4. Cash Sales of 15 Pen drive to a shop keeper @ Rs. 220 each
एक दुकानदार को नकद विक्रय 15 पेन ड्राइव 220रु. की दर से।
5. Computer repairing charges received Rs. 8,100
8,100रु. कम्प्युटर रिपेयरिंग चार्ज के प्राप्त हुये।
6. 2 Nokia phone sold on credit to Rajan @ Rs. 21,000 each
राजन को 2 नोकिया फोन 21,000रु. प्रत्येक उधार बेचे।
7. Sale of a complete two computer set for Rs. 69,200 (2 CPU Rs. 17,000 each, 2 Monitor Rs. 16,000each , 2 Keyboard Rs. 800each, 2 Mouse Rs. 500each, 2 Pen drive Rs. 300each).

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दो कम्प्युटर सेट 69,200रु. बेचा (2 सीपीयु 17,000रु. प्रत्येक, 2 मोनिटर 16,000रु.प्रत्येक, 2 कीबोर्ड 800रु.प्रत्येक, 2 माउस 500रु.प्रत्येक, 2 पेन ड्राइव 300रु. प्रत्येक)

8. 3 Realme phone sold to a shop keeper for Rs. 50000(total).
एक दुकानदार को 3 रियलमी फोन बेचे 50,000रु.(कुल)
9. Stationary purchased of Rs. 2,000
स्टेशनरी खरीदी 2,000रु.।

CASE 26

Create a new company in the name of 'Your Roll Number with Q.5' Udaipur assuming a normal registered dealer in Rajasthan having GSTN 08AMPPK128A1ZZ, **Accounts with inventory case.**

Make vouchers entries in Tally:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 4" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन 08AMPPK128A1ZZ है। **लेखा स्टॉक के साथ करना है।** निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Balance of Opening cash Rs. 4,44,000

नकद का प्रारम्भिक शेष 4,44,000रु.

Balance of Fixed assets Rs. 25,00,000

स्थायी सम्पत्तियों का प्रारम्भिक शेष 25,00,000रु.

Balance of capital Rs. 95,00,000

पूंजी का प्रारम्भिक शेष 95,00,000रु.

Opening Balance of stock:

स्टॉक का प्रारम्भिक शेष

Name of stock group	Items in the group	Qty	Rate	Amount
Input material	Iron	500 sheets	4000	20,00,000
	Steel	600 sheets	6000	36,00,000
	Color	500 litre	200	1,00,000
	Glass	100 different sizes glass	300	30,000
	Locks	200	400	80,000
Output material	Almirah big size	10	31,000	3,10,000
	Almirah Middle size	14	22,000	3,08,000
	Almirah small size	8	16,000	1,28,000
Total balance				65,56,000

Transactions:

व्यवहार

1. Sales of 4 Almirah small size @ Rs. 19,000 each to a customer on cash
एक ग्राहक को 4 अलमारी छोटी साइज की 19,000रु. प्रत्येक में नकद बेची।
2. Sales of 3 Almirah big size @ Rs. 35,000 each to a customer on cash
एक ग्राहक को 3 अलमारी बड़ी साइज की 35,000रु. प्रत्येक में नकद बेची।
3. Sales of 4 Almirah Middle size @ Rs. 25,000 each to a customer on cash

- एक ग्राहक को 4 अलमारी मध्यम साइज की 25,000रु. प्रत्येक में नकद बेची।
4. Sales of 1 Almirah small size @ Rs. 21,000 each to a customer on cash
एक ग्राहक को 1 अलमारी छोटी साइज की 21,000रु. प्रत्येक में नकद बेची।
5. Sales of 2 Almirah big size @ Rs. 36,000 each to a customer on cash
एक ग्राहक को 2 अलमारी बड़ी साइज की 36,000रु. प्रत्येक में नकद बेची।

Manufacturing of Almirahs:

अलमारियों का निर्माण

Name of stock group	Items in the group	Qty	Rate
Input used for manufacturing	Iron	200 sheets	4000
	Steel	200 sheets	6000
	Color	300 litre	200
	Glass	40 different sizes glass	300
	Locks	110	400
Output	Almirah big size	24	31,000
	Almirah Middle size	18	22,000
	Almirah small size	15	16,000

CASE 27

Create a new company in the name of 'Your Roll Number with Q.3' Jaipur assuming a normal registered dealer in Rajasthan having GSTN 08AMPPK128A1ZZ, **Accounts only case**. Make vouchers entries in Tally:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 3" जयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन 08AMPPK128A1ZZ है। एकउन्ट्स ओनली माध्यम से निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

CGST : Central Goods and Service Tax, SGST : State Goods and Service Tax

Transactions:

व्यवहार

- Capital investment by proprietor Rs. 1,50,00,000
स्वामी द्वारा पूंजी विनियोग 1,50,00,000रु.
- Deposited in bank Rs. 5,00,000
बैंक में जमा करवाये 5,00,000रु.
- Good purchased from a registered dealer (Perna enterprises) of Rs. 10,00,000 in cash. CGST @ 5% and SGST @ 5% charged extra.
एक पंजीकृत व्यापारी (प्रेरणा एन्टरप्राइजेज) से 10,00,000रु. का माल का नकद क्रय। सीजीएसटी 5 प्रतिशत एवं एसजीएसटी 5 प्रतिशत अलग से चार्ज किया गया।
- Goods sold to a registered dealer (Jay enterprises) of Rs. 15,55,000 on credit on the condition that the dealer will make payment within 10 days. CGST @ 5% and SGST @ 5% charged extra.
एक पंजीकृत व्यापारी (जय एन्टरप्राइजेज) से 15,55,000रु. का माल का उधार विक्रय इस शर्त पर कि वे भुगतान 10 दिन में कर देगा। सीजीएसटी 5 प्रतिशत एवं एसजीएसटी 5 प्रतिशत अलग से चार्ज किया गया।
- Good purchased from a registered dealer (Om enterprises) of Rs. 1,30,000 on credit. Half payment made immediately. CGST @ 14% and SGST @ 14% charged extra.

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एक पंजीकृत व्यापारी (ओम एन्टरप्राइजेज) से 1,30,000रु. का माल का उधार क्रय जिसका आधा भुगतान तुरन्त कर दिया गया। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।

6. Goods sold to a registered dealer (Umang enterprises) of Rs. 2,35,000 on cash. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (उमन्ग एन्टरप्राइजेज) से 2,35,000रु. का माल का नकद विक्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
7. Salary paid by cash of Rs. 5,200
वेतन का नकद भुगतान 5,200रु.।
8. Additional capital introduced by opening a new bank account directly from personal cash balance of Rs. 30,000
व्यापारी द्वारा अतिरिक्त पूंजी का विनियोग सीधे एक नया बैंक खाता खुलवाकर उसी में राशि जमा करके किया गया।
9. Rent paid through cheque of Rs. 27,200
चैक द्वारा किराया भुगतान 27,200रु.।
10. Good purchased from a registered dealer (Om enterprises) of Rs. 1,20,000 in cash. CGST @ 5% and SGST @5% charged extra.
एक पंजीकृत व्यापारी (ओम एन्टरप्राइजेज) से 1,20,000रु. का माल का नकद क्रय। सीजीएसटी 5 प्रतिशत एवं एसजीएसटी 5 प्रतिशत अलग से चार्ज किया गया।
11. Goods sold to a registered dealer (Umang enterprises) of Rs. 1,35,000 on cash. CGST @ 9% and SGST @ 9% charged extra.
एक पंजीकृत व्यापारी (उमन्ग एन्टरप्राइजेज) से 1,35,000रु. का माल का नकद विक्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।
12. Printing expenses paid of Rs. 1,600
प्रिन्टिंग व्यय 1,600रु. चुकाये।

CASE 28

Create a new company in the name of 'Your Roll Number with Q.4' Udaipur assuming a normal registered dealer in Rajasthan having GSTN 08AMPPK128A1ZZ, **Accounts with inventory case.**

Make vouchers entries in Tally:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 4" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन 08AMPPK128A1ZZ है। लेखों में सामग्री लेखांकन शामिल होना चाहिए। निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Balance of opening cash Rs. 1,90,000

नकद का प्रारम्भिक शेष 1,90,000रु.

Opening Balance of stock:

स्टॉक का प्रारम्भिक शेष

Name of stock group	Sub Group	Items in the group	Qty	Rate
Computer	Monitor	Lapcare	15	14000
		HP	10	15000
		LG	12	15800
	CPU	HP	10	16000
		LG	10	21000
		Acer	15	26000

		Dell	15	27500
	Mouse	HP	50	1200
		LG	50	890
	Keyboard	HP	50	800
		LG	25	1300
	Pendrive	HP	60	210
		LG	60	180
		Acer	10	260
		Dell	10	150

Note: Put the difference amount of opening balances in capital account.

नोट- प्रारम्भिक शेष खातों के अन्तर राशि को पूंजी खातों में लिखें।

Transactions:

व्यवहार

1. Sales 5 Keyboard @ Rs. 1450 each to a customer on cash
5 कीबोर्ड 1450रु. की दर से एक ग्राहक को नकद विक्रय।
2. Purchase from a registered dealer : CPU 2 @ Rs. 16100, 3 Monitor@ Rs. 15000 on cash
एक पंजीकृत व्यापारी से नकद क्रय : 2 सीपीयु 16,100रु. की दर से, 3 मोनीटर 15,000रु. की दर से
3. Sale of a complete five computer set of HP CPU Rs. 30,000 each, Monitor Rs. 16,000each , Keyboard Rs. 800each, Mouse Rs. 500each, Pen drive Rs. 300each.
एच पी के पाँच कम्प्युटर सेट बेचे सीपीयु 30,000रु. प्रत्येक, मोनीटर 16,000रु.प्रत्येक, कीबोर्ड 800रु.प्रत्येक, माउस 500रु.प्रत्येक, पेन ड्राइव 300रु. प्रत्येक
4. Cash Sales of 15 Pen drive to a shop keeper @ Rs. 220 each
एक दुकानदार को नकद विक्रय 15 पेन ड्राइव 220रु. की दर से।
5. Computer repairing charges received Rs. 8,100
8,100रु. कम्प्युटर रिपेयरिंग चार्ज के प्राप्त हुये।
6. Sale of a complete two computer set of LG for Rs. 69,200 (2 CPU Rs. 17,000 each, 2 Monitor Rs. 16,000each , 2 Keyboard Rs. 800each, 2 Mouse Rs. 500each, 2 Pen drive Rs. 300each).
एल जी के दो कम्प्युटर सेट 69,200रु. बेचा (2 सीपीयु 17,000रु. प्रत्येक, 2 मोनीटर 16,000रु. प्रत्येक, 2 कीबोर्ड 800रु.प्रत्येक, 2 माउस 500रु.प्रत्येक, 2 पेन ड्राइव 300रु. प्रत्येक)
7. Stationary purchased of Rs. 2,000
स्टेशनरी खरीदी 2,000रु.।

CASE 29

Create a new company in the name of 'Your Roll Number with Q.5' Udaipur assuming a normal registered dealer in Rajasthan having GSTN 08AMPPK128A1ZZ, **Accounts with inventory case.**

Make vouchers entries in Tally:

टैली में "आपके रोल नम्बर के साथ प्रश्न संख्या 4" उदयपुर के नाम से एक नवीन कम्पनी का निर्माण कीजिए। जीएसटीएन 08AMPPK128A1ZZ है। **लेखा स्टॉक के साथ करना है।** निम्न की टैली में वाउचर प्रविष्टियां कीजिए –

Balance of Opening cash Rs. 4,44,000

नकद का प्रारम्भिक शेष 4,44,000रु.

Balance of Fixed assets Rs. 25,00,000

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स्थायी सम्पत्तियों का प्रारम्भिक शेष 25,00,000रु.

Opening Balance of stock:

स्टॉक का प्रारम्भिक शेष

Name of stock group	Items in the group	Qty	Rate	Amount
Input material	Iron	500 sheets	4000	20,00,000
	Steel	600 sheets	6000	36,00,000
	Color	500 litre	200	1,00,000
	Glass	100 different sizes glass	300	30,000
	Locks	200	400	80,000
Output material	Almirah big size	10	31,000	3,10,000
	Almirah Middle size	14	22,000	3,08,000
	Almirah small size	8	16,000	1,28,000
Total balance				65,56,000

Note: Put the difference amount of opening balances in capital account.

नोट— प्रारम्भिक शेष खातों के अन्तर राशि को पूंजी खातों में लिखें।

Transactions:

व्यवहार

- Sales of 3 Almirah small size @ Rs. 19,000 each to a customer on cash
एक ग्राहक को 3 अलमारी छोटी साइज की 19,000रु. प्रत्येक में नकद बेची।
- Sales of 4 Almirah big size @ Rs. 35,000 each to a customer on cash
एक ग्राहक को 4 अलमारी बड़ी साइज की 35,000रु. प्रत्येक में नकद बेची।
- Sales of 3 Almirah Middle size @ Rs. 25,000 each to a customer on cash
एक ग्राहक को 3 अलमारी मध्यम साइज की 25,000रु. प्रत्येक में नकद बेची।
- Sales of 2 Almirah small size @ Rs. 21,000 each to a customer on cash
एक ग्राहक को 2 अलमारी छोटी साइज की 21,000रु. प्रत्येक में नकद बेची।
- Sales of 2 Almirah big size @ Rs. 36,000 each to a customer on cash
एक ग्राहक को 2 अलमारी बड़ी साइज की 36,000रु. प्रत्येक में नकद बेची।

Manufacturing of Almirahs:

अलमारियों का निर्माण

Name of stock group	Items in the group	Qty	Rate
Input used for manufacturing	Iron	200 sheets	4000
	Steel	200 sheets	6000
	Color	300 litre	200
	Glass	40 different sizes glass	300
	Locks	110	400
Output	Almirah big size	24	31,000
	Almirah Middle size	18	22,000
	Almirah small size	15	16,000

CASE 30

Create a new company with following details and create ledgers taking their respective group:

Name of company – Shanker golden PVT LTD

Head office – Udaipur, Rajasthan
GSTN- not registered

Name of Accounts	₹	Name of Accounts	₹
Cash in Hand	6,500	Machinery	24,000
Bank Overdraft	8,000	Land & Building	50,000
Opening Stock	20,000	Bills Receivable	2,850
Purchase	80,000	Bills Payable	1,650
Purchase Return	2,000	Debtors :	
Sales	1,30,000	A	4,000
Travelling Expenses	5,000	B	4,400
Discount allowed	600	C	7,000
Discount received	1,500	D	3,000
Rent	3,700	Creditors:	
Salaries paid to:		E	3,500
Ajay	1,000	F	2,000
Vinod	1,200	G	1,500
Mukesh	1,400	H	1,500
Loan From SBI	10,000	Capital	60,000
Interest on Loan	1,200	Drawing	6,000

CASE 31

M/S Jagdish retail having following information maintain accounts only and make vouchers entries in Tally

- Business started with Cash ₹ 1, 50,000 and opened a Bank account with the SBI ₹ 75,000
- Purchase goods from devnaryan of list price for ₹ 40,000 at a trade discount of 10% and cash discount of 2%. Paid 60% amount immediately by Cheque
- Sold goods to Shushil ₹ 20,000
- Withdrew ₹ 2,000 for personal use and ₹ 3,000 for official use
- Cheque received from shushil ₹ 20,000
- Shushil cheque deposited into SBI bank
- Purchased a horse for business and paid by cheque ₹ 15,000
- Deposited into SBI bank ₹ 20,000
- Purchased goods from Sunil of ₹ 40,000 payment by cheque
- Sold goods to Ram Nath ₹ 30,000
- Received a cheque of ₹ 28,000 from Ram Nath in full settlement of his account which was deposited into SBI bank on the same day
- Purchased machinery for cash ₹ 40,000 and paid ₹ 3,000 wages for its installation. Goods for ₹ 2,000 were sold used from business on its installation
- Bought stationery and paid by cheque ₹ 1,000
- Received an order of ₹ 20,000 from Radhey Shyam for supply of goods and received ₹ 15,000 as an advance together with order
- Goods worth ₹ 20,000 supplied to Radhey Shyam against the order
- Proprietor introduced additional cash in business ₹ 60,000
- SBI bank collected the amount for its service ₹ 500
- Paid salaries ₹ 8,000 and rent ₹ 5,000 by cheque
- Depreciate machinery @ 10% p.a.
- Repairs charged ₹ 5,000
- Furniture purchased from furniture mart of ₹ 25,000

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22. Depreciate furniture @ 15% p.a.

CASE 32

Raghav Pvt Ltd registered as normal dealer in Rajasthan having GSTN 07DMPKJ587D3FF give following information about business transactions maintain Accounts only and make vouchers entries in Tally?

1. Shyam Sunder started business with cash ₹ 7,50,000 ,SBI Current Account Balance ₹ 10,00,000 and Furniture of ₹ 5,00,000 and Machinery ₹ 7,00,000
2. Purchased Goods from a registered dealer (Dharmendra enterprises) alwar of ₹ 1,20,000 in cash CGST @ 12% and SGST @12% charged extra.
3. Purchased goods from a registered dealer (Ajay enterprises) chittorgarh of ₹ 3,60,000 by cheque CGST @ 5% and SGST @5% charged extra.
4. Sold goods to registered dealer (Aditya enterprises) in Udaipur of ₹ 1,80,000 in cash CGST @ 5% and SGST @5% charged extra.
5. Sold goods to registered dealer (lakshya raj enterprises) in Sirohi of ₹ 1,70,000 on credit CGST @ 12% and SGST @ 12% charged extra.
6. Paid for shyam sunder's life insurance premium ₹ 1,200
7. paid rent of ₹ 8,000 by cheque
8. paid Advertisement of ₹ 10,000 by cheque
9. Received commission in cash ₹ 5,000
10. Received from Lakshya raj his pending amount
11. Purchased Goods from a registered dealer (Shourya enterprises) swaimadhapur of ₹ 5,00,000 on credits CGST @ 18% and SGST @18% charged extra.
12. Purchased goods from a registered dealer (Nihal enterprises) Barmer of ₹ 3, 85,000 by cheque CGST @ 28% and SGST @28% charged extra.
13. Sold goods to registered dealer (Gopi enterprises) in Pali of ₹ 3,80,000 CGST @ 18% and SGST @18% charged extra amount received in SBI Current Account
14. Sold goods to registered dealer (Mohit enterprises) in Dudu of ₹ 2, 75,000 on credit CGST @ 28% and SGST @ 28% charged extra.
15. Amount received from mohit enterprises in SBI Current Account
16. Purchased Computer set for office of ₹ 69,000. CGST @ 12% and SGST @ 12% charged extra payment made by SBI Current Account
17. Charged depreciation on Furniture and Machinery for full year @ 15% p.a.
18. Salaries paid to Prakash ₹ 12,000, Vikas ₹ 16,000, Sarita ₹ 22,000 and Shivani ₹ 25,000 by cheque
19. Paid Wages of ₹ 10,000 by cash
20. Balance payable of CGST and SGST paid via challan through SBI

CASE 33

M/S Navneet Computers Udaipur assuming a normal registered dealer in Rajasthan having GSTN 05AMPPK152A1WW having following information maintain accounts with inventory and make vouchers entries in Tally

Name of accounts	₹ (Dr.)	₹ (Cr.)
Drawing and Equities	50,000	1,00,000,00
Loan with SBI @ 14.5% interest rate p.a.	-	30,00,000
Current Account with SBI	50,00,000	-
Current Account with HDFC	25,00,000	-

Reserves	-	15,00,000
Plant & Machinery	25,00,000	-
Furniture	8,00,000	-
Bank O/D limit with SBI	-	25,00,000
Buildings	27,00,000	-
Cash balance	10,00,000	-
Debtors: Dharmesh Enterprises	2,00,000	-
Suresh Enterprises	3,00,000	-
Nilesh Enterprises	5,00,000	-
Creditors: Shivani & Sales	-	3,00,000
Tirupati & Sales	-	4,50,000
Akar & Sales	-	5,64,450
Inventory	27,64,450	-
Grand Total	18314450	18314450

Details of Inventory-

SN	Name of Items	Category	Group	Oty (Nos.)	Rate per Nos.	Total
1	22" HP laptop	HP laptop	Laptop & Desktop	10	35000	350000
2	22" Dell laptop	Dell laptop	Laptop & Desktop	8	38000	304000
3	22" Lenova laptop	Lenova Laptop	Laptop & Desktop	5	30000	150000
4	15.6" HP laptop	HP laptop	Laptop & Desktop	20	30000	600000
5	15.6" Dell laptop	Dell laptop	Laptop & Desktop	15	32000	480000
6	15.6" lenova laptop	Lenova laptop	Laptop & Desktop	18	26000	468000
7	HP desk Jet 2332	HP printer	Printers	22	2500	55000
8	HP Laser Jet M 1005	HP printer	Printers	25	4500	112500
9	Canon PIXMA TS207	Canon Printers	Printers	20	2600	52000
10	Canon PIXMA TS3370	Canon printers	Printers	10	3500	35000
11	HP Optical Mouse	HP Mouse	Mouse	50	150	7500
12	HP Wireless Mouse	HP Mouse	Mouse	45	750	33750
13	DELL optical Mouse	DELL Mouse	Mouse	35	250	8750

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14	DELL wireless Mouse	DELL Mouse	Mouse	28	850	23800
15	HP Wireless Keyboards	HP Keyboards	Keyboards	15	1500	22500
16	DELL Wireless Keyboards	DELL Keyboards	Keyboards	18	1800	32400
17	HP Pendrive 64GB	HP pendrive	Pendrive	25	450	11250
18	DELL pendrive 128 GB	DELL Pendrive	Pendrive	30	600	18000
						2764450

Note-

1. All purchases and sales transactions of goods, payment to creditors, and receipt from debtors are done through SBI Bank

2. Any Other receipt and payment is done through HDFC or Cash.

Transaction during the year 2022-23

1. Deposited into Bank (SBI) ₹ 2, 50,000

2. Paid Salary to staff Arjun ₹ 15,000, Karan ₹ 18,000, Tejendra ₹ 22,000, Koushaliya ₹ 25,000, Vandana ₹ 28,000 and Dayal ₹ 30,000

3. Paid wages to factory worker; Bhanwar ₹ 10,000, Shakti ₹ 12,000, Raju ₹ 10,500 and Kamla ₹ 11,500

4. Paid office rent ₹ 1, 20,000

5. Paid Royalty ₹ 50,000

6. Charge Depreciation on all fixed asstes @ 12.5% p.a.

7. Paid interest on loan to respective bank for full year

8. Paid maintenance charges by cash ₹ 15,000

9. Paid Carriage inward of ₹ 12,000

10. Paid carriage outward of ₹ 15,000

11. Received all due amount from debtors

12. Paid to all creditors due amount

13. Credit Purchase from Shivani & Sales with invoice no 1001 paid CGST @ 18% and SGST @ 18% extra

Items	Oty (Nos.)	Rate per Nos.
22" HP laptop	5	35000
15.6" HP laptop	8	30000
HP desk Jet 2332	10	2500
HP Laser Jet M 1005	8	4500
HP Optical Mouse	15	150
HP Wireless Mouse	20	750
HP Wireless Keyboards	10	1500
HP Pendrive 64GB	18	450

14. Purchase from Tirupati & Sales with invoice no 1002 paid CGST @ 18% and SGST @ 18% extra

Items	Oty (Nos.)	Rate per Nos.
22" DELL laptop	10	38000
15.6" DELL laptop	12	32000
DELL Optical Mouse	15	250
DELL Wireless Mouse	10	850

DELL Wireless Keyboards	16	1800
DELL Pendrive 128GB	22	600

15. Credit Purchase from Akar & Sales with invoice no 1003 paid CGST @ 18% and SGST @ 18% extra

Items	Oty (Nos.)	Rate per Nos.
22" Lenova laptop	15	30000
15.6" Lenova laptop	12	26000
Canon PIXMA TS207	15	2600
Canon PIXMA TS3370	18	3500

16. Goods sold to Dharmesh enterprises (Credit sales) with invoice no.2001 received CGST 18% and SGST @ 18 % extra

Items	Oty (Nos.)	Rate per Nos.
22" Lenova laptop	15	35000
15.6" Lenova laptop	22	30000
Canon PIXMA TS207	25	4000
Canon PIXMA TS3370	18	6500

17. Goods sold to Suresh enterprises with invoice no.2002 received CGST 18% and SGST @ 18 % extra

Items	Oty (Nos.)	Rate per Nos.
22" DELL laptop	16	42000
15.6" DELL laptop	18	37000
DELL Optical Mouse	35	400
DELL Wireless Mouse	30	1000
DELL Wireless Keyboards	26	2000
DELL Pendrive 128GB	42	800

18. Goods sold to Nilesh enterprises (Credit sales) with invoice no.2003 received CGST 18% and SGST @ 18 % extra

Items	Oty (Nos.)	Rate per Nos.
22" HP laptop	12	40000
15.6" HP laptop	26	33000
HP desk Jet 2332	30	3500
HP Laser Jet M 1005	25	6500
HP Optical Mouse	35	450
HP Wireless Mouse	40	1250
HP Wireless Keyboards	10	1800
HP Pendrive 64GB	38	750

19. Received from Dharmesh enterprises and Nilesh enterprises with 2% discount by cheque

20. Paid to Shivani & sales and Akar & sales with 3% discount by cheque

21. Balance payable of CGST and SGST paid via challan through SBI

CASE 34

M/S Royal Egg Point, Udaipur have following information maintain Accounts with inventory and make voucher entries in Tally?

1. Business started with Cash ₹ 50,000 and Axis Bank Balance of ₹ 25,000

2. Opening Inventory

Name of Stock group	Items in the group	Qty	Rate
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Financial Accounting Lab and Report Submission

Input	Eggs	10 Tray (30 Pcs in each)	300 per tray
	Bread	50 Packets	25 per packet
	Oil	15 bottles	200 per bottle
	Cheese Butter	25 Packets	150 per packet
	Onion	50 KG	25 per KG
	Tomato	20 KG	50 per KG
	Spices	20 packets	250 per packet
Output	Omelet	-	150 per plate
	Egg Curry	-	175 per plate
	Cheese Omelet	-	250 per plate
	Tandoori Omelet	-	300 per plate

Transaction for the month

3. Sold to Retailer Egg world following items (Credit sales)

Items	Qty	Rate
Omelet	50	150 per plate
Egg Curry	35	175 per plate
Cheese Omelet	39	250 per plate
Tandoori Omelet	55	300 per plate

4. Purchase from wholesaler Ranawat poultry by cash

Item	Qty	Rate
Eggs	50 Tray (30Pcs in each)	300 per tray

5. Purchase from Wholesaler Rathore Store following items (on credit)

Item	Qty	Rate
Bread	70 Packets	25 per packet
Oil	25 bottles	200 per bottle
Cheese Butter	40 Packets	150 per packet
Onion	50 KG	25 per KG
Tomato	20 KG	50 per KG
Spices	20 packets	250 per packet

6. Sold to Retailer Egg corner following items received in UPI payment (Bank A/c)

Items	Qty	Rate
Omelet	70	150 per plate
Egg Curry	45	175 per plate
Cheese Omelet	29	250 per plate
Tandoori Omelet	35	300 per plate

7. Sold to Retailer Egg House following items in cash

Items	Qty	Rate
Omelet	75	150 per plate
Egg Curry	50	175 per plate
Cheese Omelet	47	250 per plate
Tandoori Omelet	55	300 per plate

8. Sold to Retailer Royal Egg following items in UPI (Bank A/C)

Items	Qty	Rate
Omelet	35	150 per plate
Egg Curry	30	175 per plate
Cheese Omelet	37	250 per plate

Tandoori Omelet	35	300 per plate
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9. Purchase from Rajputana Poultry Form in cash

Item	Qty	Rate
Eggs	20 Tray (30 Pcs in each)	300 per tray

10. Payment to Staff salary by cheque ; Ram singh ₹ 15,000, Karmveer Singh ₹ 18,000, Yogendra singh ₹ 12,000, Pintu ₹ 10,000 , Sapna ₹ 8,000 and Yogita ₹ 8,500

11. Rent paid ₹ 12,000 in cash

12. Paid to Sagar RO water ₹ 1,500 in cash

13. Paid to security guard wages ₹ 12,000 by cheque

14. Electricity bill ₹ 3,500

15. Payment to miscellaneous expenses (like cylinder, cooking equipments etc.) ₹ 15,000 in cash

16. Purchased Furniture of ₹ 15,000 by cheque

17. Advertisement expenses ₹ 5,000 in cash

18. Paid to sweeper ₹ 3,000 in cash

19. Paid to Rathore Poultry form

20. Received from Egg Corner in Bank Account.

Items made from following details

Name of stock group	Items Name	Qty	Rate
Input used for preparing items	Eggs	70 Tray	300 per tray
	Bread	100 packet	25 per packet
	Oil	30 Bottles	200 per bottle
	Cheese Butter	50 Packets	150 per packet
	Onion	70 KG	25 per KG
	Tomato	30 KG	50 per KG
	Spices	30 Packets	250 per packet
Output	Omelet	230 plate	150 per plate
	Egg Curry	160 plate	175 per plate
	Cheese Omelet	152 plate	250 per plate
	Tandoori Omelet	180 plate	300 per plate

CASE 35

Pass the journal entries in Tally in the books of Okinawa Pvt. Ltd.:

Opening Balance as on 1 April 2023

Particular	Amount (Dr.)	Amount (Cr.)
Drawing and Equities	500000	21421000
Loan with SBI @ 10% interest rate P.A.	-	5000000
Loan with HDFC @10.25% interest rate P.A.	-	3500000
Reserves	-	5200000
Plant & Machinery	15000000	-
Furniture	5000000	-
Bank O/D	-	50000
Bank balance with SBI	5000000	-

Financial Accounting Lab and Report Submission

Cash	2500000	-
Building	1500000	-
Debtors- A (Wholesaler)	500000	-
B (Wholesaler)	1000000	-
C (Retailer)	750000	-
Creditors- D (wholesaler)	-	1500000
E (Retailer)	-	1000000
F (Wholesaler)	-	850000

Inventory Details-

Name of Item	Category	Group	Oty. (Nos.)	Rate per Nos.
P 1	Scooty 125 cc	EV light	10	100000
P 2	Scooty 110 cc		12	102000
P 3	Scooty 135 cc		-	-
P 4	Scooty 125 cc		-	-
P 5	Scooty 110 cc		-	-
P 6	Scooty 75 cc		-	-
P 7	Scooty 75 cc		15	79500
P 8	Scooty 95 cc		18	89000
MC 1	Motor Cycle 125 cc	EV Heavy	-	-
MC 2	Motor Cycle 110 cc		-	-
MC 3	Motor Cycle 125 cc		5	135000
MC 4	Motor Cycle 110 cc		10	100000
P 12	Parts	Electric Battery	5	5000
P 13	Parts		7	7500
P 15	Parts		-	-

Transaction during the year 2023-24

1. Deposited into Bank (SBI) ₹ 500,000.
2. Paid salary to staff of ₹ 2500000 by cheque (No. 167230).
3. Paid wages to factory Worker of ₹ 1500000 by cheque (No.167231).
4. Paid office rent of ₹ 150000 by cheque (No. 167235).
5. Paid Royalty of ₹ 500000 by cheque (No. 167236).
6. Charge Depreciation on plant and machinery & Furniture with 12% PA. and 15% PA. Respectively
7. Paid Interest on loan with SBI and HDFC for full Year
8. Paid Maintenance Charges by cash ₹ 5000
9. Paid carriage inward of ₹ 120000.
10. Paid carriage outward of ₹ 150000.
11. Received full payment by all debtors in cash.
12. Paid to all creditors by cash.
13. Make Purchase order (No. 1200, 1201, 1202 & 1203)-

Item	Oty (Nos.)	Rate per Nos.
Purchase order no 1200 to D		
P1	50	100000
P2	30	102000
P3	15	107000
MC3	10	135000

14. Goods purchase with invoice no. 10001,10002,10003 and 10004 (with Ref. purchase order 1200, 1201, 1202 & 1203) on Credit.

15. Received Sales order from parties A, B, C & D with sales order 1300, 1301, 1302 &1303.

Item	Oty (Nos.)	Rate per Nos.
Sales order no 1300 from A		
P1	60	With 25% profit on cost
P2	42	
P3	15	
MC1	7	With 30% profit on cost

16. Goods sold to A,B,C & D according to their sales Order no. with invoice no. 11001, 11002, 11003 & 11004 on credit.

17. Paid to all creditors with 1.5% discount by cheque (No.167240, 167241, 167242, 167243)

18. Received from all debtors with 2% discount in SBI account.

Purchase order no 1201 to E		
Item	Oty (Nos.)	Rate per Nos.
P4	20	90000
P5	25	85000
P6	16	75000
MC4	05	100000
Purchase order no 1202 to F		
P7	5	74500
P8	10	89000
MC1	7	112500
MC2	10	127500
Purchase order no 1203 to G		
P12	20	5000
P13	30	7500
P15	15	10000

Sales order no 1301 from B		
P4	20	With 25% profit on cost
P5	25	
P6	16	
MC4	15	With 30% profit on cost
Sales order no 1302 from C		
P7	20	With 25% profit on cost
P8	28	
MC3	15	With 30% profit on cost
MC2	10	
Sales order no 1303 from D		
P12	25	With 40% profit on cost
P13	37	
P15	15	

CASE 36

From the following Trial balance of Mr. Patil create ledger account and get Trading, profit & loss and Balance sheet in PDF format

Financial Accounting Lab and Report Submission

Trial Balance

Particulars	Amount (Dr.)	Amount (Cr.)
Purchases	565625	-
Sales	-	706650
Returns Inward	4250	-
Returns outward	-	3120
Provision for doubtful debts	-	5200
Sundry debtors	38200	-
Sundry Creditors	-	25526
Bills payable	-	8950
Stock	56725	-
Wages	20137	-
Salaries	18575	-
Furniture	15075	-
Alteration to shop	4500	-
Postage, stationery, insurance	13226	-
Heating and lighting	2350	-
Trade expenses	10314	-
Rent, rates and taxes	13517	-
Bad debts	525	-
Loan at 15% to Pathan	3000	-
Investments	11500	-
Dividends from investments	-	1825
Unexpired insurance	524	-
Cash on hand	15752	-
Bills receivable	19070	-
Capital	-	77000
Drawings	16000	-
Outstanding wages	-	2019
Rent accrued but not paid	-	750
Depreciation	1675	-
Additions to furniture	500	-
Total	831040	831040

CASE 37

Pass the journal entries in Tally in the books Indian Tobacco co.

Opening balance –

1. Assets : Leasehold premises ₹ 180000 ; Machinery ₹276000; stock of leaf tobacco ₹ 519000; cash at bank ₹ 76200 ; cash in hand ₹ 8600 ; due from Mohan & Co. ₹14600; due from Cavendish & Co. ₹ 12600 ; Furniture ₹15000
2. Liabilities; loan @12% ₹ 200000; due to Wilson & grey ₹ 60000
3. Drawn from bank (for wages to be paid the following day) ₹ 15000
4. Wages paid ₹ 14350
5. Bought from Wilson & grey :
 - 896 kg. Bomeo leaf @ ₹ 40 per kg.
 - 672 kg. West Indian leaf @ ₹35 per kg
 - Charges ₹ 470

6. Returned 128 kg from West Indian leaf as not being up to quality.
7. Paid custom duty by Cheque ₹ 66950
8. Sold to mohan & co.
 - 75 kg royal mixture @ ₹ 200 per kg
 - 20000 aromatic cigarettes @ ₹ 500 per 1000
 - 40 kg five flakes @ ₹ 800 per kg
9. Paid Wilson & grey by cheque in full settlement of amount due 58500
10. Received from cavendish & co. by cheque in full settlement ₹ 12350
11. Bought from sharp bros. & co. advertising posters ₹ 11000
12. Northen engine co. ltd charge for repairing machinery paid cash ₹ 2500
13. Sold to cavendish & co 10000 aromatic cigarettes ₹ 500 per 1000
14. Bought from John bames & co. Inidan leaf 1120kg @ ₹ 30 per kg
15. Received from mohan & co on account by cheque ₹ 20000
16. Received for boiler parts sold ₹ 3000
17. Bought from Dale & sons
 - 882 kg Bomeo leaf @ ₹ 40 per kg
 - 560 kg Indian leaf @ ₹ 30 per kg
 - Charges ₹ 70
18. Paid advertisement ₹ 2300
19. Paid for repairs to furniture ₹ 300
20. Paid ground rent ₹ 6000
21. Drawn from bank for private use ₹ 4000
22. Received intimation that cavendish & co. are insolvent, no possibility of recovering anything
23. Allow interest on capital @ 10% PA.
24. Cigarettes taken for private use ₹ 100
25. Salaries for the 1 month unpaid ₹ 20000
26. Sold to blunt & co
 - 5 flaks @ ₹ 800
 - 10000 aromatic cigarettes @ ₹ 520 per 1000
 - Packing charges ₹ 300
27. Paid by Cheque on 12% loan interest for the month ₹ 2000

CASE 38

Pass the journal entries in Tally in the books of Navneet Motors PVT Ltd and find out the following in pdf -

- A. Gross profit
- B. Net profit
- C. Total Purchase
- D. Total Sales

Opening balance

1. Cash in hand ₹ 1500000, SBI bank ₹ 2000000, Equity share capital ₹ 3000000, HDFC bank loan @10% of ₹ 3500000, SBI Loan @ 11.15% of ₹ 3100000
2. Sundry Creditors
 - P ₹150000
 - Q ₹200000
 - R ₹500000

Financial Accounting Lab and Report Submission

3. Sundry Debtors
X ₹ 500000
Y ₹ 700000
Z ₹ 200000
4. Plant and Machinery ₹ 2000000
5. Furniture ₹ 1000000
6. Rate of depreciation @ 15% PA.
7. Inventory details
8. Amount received from X, Y & Z
9. Amount paid to P, Q & R

Main group – Passenger Car

Stock Item	Category	Purchasing QTY. (Nos.)	Rate per Nos.	Selling QTY.(Nos.)	Rate per Nos.
Maruti 800	M & Z	50	150000	Up to 10	On 17.5% profit
				11 to 30	On 15% profit
				31 & above	On 10% profit
Alto	M & Z	50	180000	Same as above	Same as above
Swift	M & Z	40	250000	Same as above	Same as above
Bolero	Mahindra	60	500000	Same as above	Same as above
Scorpio	Mahindra	40	750000	Same as above	Same as above
XUV 300	Mahindra	35	950000	Same as above	Same as above
Sonet	Kia	30	700000	Same as above	Same as above
Seltos	Kia	35	950000	Same as above	Same as above
Carnival	Kia	40	1400000	Same as above	Same as above

10. Goods purchase with Invoice no 1001 from P of stock category M&Z
Invoice no 1002 from Q of stock category Mahindra
Invoice no 1003 from R of stock category Kia on credit.
11. Goods sold with Invoice no. 2001 to X of stock category M&Z
Invoice no 2002 to Y of stock category Mahindra
Invoice no 2003 to Z of stock category Kia
12. Received due amount from all debtors X, Y and Z in SBI Bank A/C
13. Payment to all Creditors P, Q and R by Cheque

CASE 39

Enter the following transaction in tally-

1. Started business with a capital of ₹ 75000
2. Opened a bank account with SBI for ₹ 20000
3. Paid Commission to X for ₹ 3000

4. Purchased goods from K& Co. for cash ₹ 10000
5. Purchased goods from Mr. Z for ₹ 20000
6. Goods returned to Mr. Z for ₹ 5000
7. Paid to Mr. Z in full settlement for ₹ 14000
8. Received interest on investment for ₹ 4000
9. Paid rent to landlord Mr. Y for ₹ 5000
10. Withdrew cash for household expenses amounted to ₹ 6000
11. Sold goods to Mr. L for cash ₹ 25000
12. Sold goods to Mr. D on credit for ₹ 10000
13. Goods returned by Mr. D for ₹ 2500
14. Received cash from Mr. D in full settlement for ₹ 7000.
15. Paid carriage on goods sold for ₹ 8000
16. Paid carriage on goods purchased for ₹ 3500
17. Purchased furniture for office decoration for cash amounted ₹ 10000
18. Purchased furniture for re-sale for ₹ 15000
19. Sold furniture out of those meant for re-sale ₹ 15000
20. Paid rent out of personal cash for ₹4000
21. Received an order of goods for ₹ 30000 from Naman
22. Amount of ₹ 13500 received from Suresh which were written off as previously bad debts
23. Goods destroy by fire for ₹ 30000
24. Paid income tax ₹ 40000 and value added tax for ₹ 35000

Financial Accounting Lab and Report Submission

CASE 40

From the following Trial balance of Mr. Samson prepare Trading, profit & loss and Balance sheet in PDF format

Trial Balance

Particulars	Amount (Dr.)	Amount (Cr.)
Purchases	565625	-
Sales	-	706650
Returns Inward	4250	-
Returns outward	-	3120
Provision for doubtful debts	-	5200
Sundry debtors	38200	-
Sundry Creditors	-	25526
Bills payable	-	8950
Stock	56725	-
Wages	20137	-
Salaries	18575	-
Furniture	15075	-
Alteration to shop	4500	-
Postage, stationery, insurance	13226	-
Heating and lighting	2350	-
Trade expenses	10314	-
Rent, rates and taxes	13517	-
Bad debts	525	-
Loan at 15% to Pathan	3000	-
Investments	11500	-
Dividends from investments	-	1825
Unexpired insurance	524	-
Cash on hand	15752	-
Bills receivable	19070	-
Capital	-	77000
Drawings	16000	-
Outstanding wages	-	2019
Rent accrued but not paid	-	750
Depreciation	1675	-
Additions to furniture	500	-
Total	831040	831040

CASE 41

Enter the following transaction in tally-

1. Cash in hand 1,00,000, Cash at Bank 75,000 and Capital A/c 1,75,000
2. Bought goods for cash 45,000
3. Purchased goods from Chander & Co. 20,000 less 10% Discount
4. Sold goods to Dheeraj & Co. for Rs 20,000 less 20% discount
5. Withdrew 5,000 from bank for Private Use
6. Sold goods to Dhruv for Rs. 15,000
7. Paid Rs. 17,800 to Chander & Co. in full settlement of their account
8. Goods worth Rs.2,000 returned by Dhruv

9. Received Rs. 5,000 from Dhruv
10. Purchased goods from P.J. & Co. Rs 25,000
11. Rs. 20,600 paid to P.J. & Co. by cheque, discount received Rs. 400
12. Purchased furniture of Rs. 20,000 from Tarun furniture house on credit
13. Paid into bank Rs. 5,000
14. Dhruv declared insolvent; 50 paise in a rupee is received from him
15. Goods worth Rs. 3,000 returned to P.J. & Co
16. Goods worth Rs. 5,000 taken by proprietor
17. Interest on capital provided Rs 1,000
18. Paid Rs. 10,000 for advertisements by cheque
19. Cash sales Rs. 15,000
20. Paid into Bank Rs. 15,000
21. Bought 100 shares of a company at Rs. 10 per share; brokerage paid Rs.50
22. Received Rs. 14,800 from Dheeraj & co. discount allowed 200.

CASE 42

The company details are follows:

- (i) Name of company – Rising Star
- (ii) Address- University of Delhi, Delhi
- (iii) Income tax number – ITSA89-2007
- (iv) E-mail Id: admin@risingstar.com
- (v) Currency symbol: ₹

Enter the following transactions of the company in Tally and show various reports:

- All purchase and sales transactions of goods, payment to creditors and receipt from debtors are done through SBI
- Any other receipt and payment are done through PNB or cash

Balance sheet as on 31 March 2023

Liabilities	Amount (₹)	Assets	Amount (₹)
Capital	180000	Land and building	130000
Reserves	50000	Plant and machinery	50000
Profit and loss account	30000	Furniture	30000
Secured loan	50000	Investments	8000
Debentures	100000	Stock	172980
Loan from promoters	75000	Sundry debtors	26200
Bills payable	10000	Bills receivable	5000
Sundry creditors	22460	PNB	80000
Salary payable	3500	SBI	22000
Rent payable	6000	Cash in hand	2000
		Prepaid insurance	780
	526960		526960

The company deals the following stocks:

Name of items	Group	Quantity	Rate (₹)	Opening stock value (₹)
Cotton	Shirts	100	65	6500
Woolen	Shirts	125	100	12500
Tricot	Shirts	108	60	6480
Denim	Trousers	400	157.5	63000

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Woolen T	Trousers	100	220	22000
Cotton T	Trousers	500	125	62500
				172980

The list of company debtors and creditors is as follows:

Debtors	Balance due (₹)	Creditors	Balance due (₹)
Pooja	4500	Sidharth	5900
Prerna	8900	Sandeep	4260
Pawan	5200	Sapna	6750
Pankaj	3000	Sangeeta	3050
Prakash	4600	Shalu	2500
Total	26200	Total	22460

Record the following transactions that took place during the FY 2023-24

SN	Transaction	Item	Quantity	Amount (₹)
1.	Purchase from shalu	Cotton shirts	20	700
2.	Sale to prerna	Woolen shirts	25	6000
3.	Sale to pankaj	Denim trousers	15	8000
4.	Paid money to shalu in full settlement for the transaction at SN 1 above			
5.	Received from prerna and pankaj ₹ 2350 each			
6.	Paid to sapna 1000			
7.	Purchase from sangeeta	Woolen shirts	15	1600
8.	Purchase from sapna	Cotton shirts	18	2000
9.	Sale to pooja	Tricot shirt	10	1000
10.	Purchased furniture at the beginning of the year			2500
11.	Paid insurance premium in cash			1560
12.	Sold all the investments			20000
13.	Purchased land and building from XY ltd for ₹ 100000. To pay this the company borrowed from bank loan of ₹ 40000 and issued fully paid debentures of ₹ 60000 at par to XY ltd.			
14.	Paid Salary outstanding Electricity expenses Telephone expenses Current salary Rent outstanding			2000 1000 500 5000 2000
15.	Total salary outstanding Total rent outstanding			5000 5000
16.	Depreciate furniture @ 5% p.a. and Machinery @ 10% p.a.			

CASE 43

Enter the following transaction in tally-

1. Started business with a capital of ₹ 75000

2. Opened a bank account with SBI for ₹ 20000
3. Paid Commission to X for ₹ 3000
4. Purchased goods from K& Co. for cash ₹ 10000
5. Purchased goods from Mr. Z for ₹ 20000
6. Goods returned to Mr. Z for ₹ 5000
7. Paid to Mr. Z in full settlement for ₹ 14000
8. Received interest on investment for ₹ 4000
9. Paid rent to landlord Mr. Y for ₹ 5000
10. Withdrew cash for household expenses amounted to ₹ 6000
11. Sold goods to Mr. L for cash ₹ 25000
12. Sold goods to Mr. D on credit for ₹ 10000
13. Goods returned by Mr. D for ₹ 2500
14. Received cash from Mr. D in full settlement for ₹ 7000.
15. Paid carriage on goods sold for ₹ 8000
16. Paid carriage on goods purchased for ₹ 3500
17. Purchased furniture for office decoration for cash amounted ₹ 10000
18. Purchased furniture for re-sale for ₹ 15000
19. Sold furniture out of those meant for re-sale ₹ 15000
20. Paid rent out of personal cash for ₹4000
21. Received an order of goods for ₹ 30000 from Naman
22. Amount of ₹ 13500 received from Suresh which were written off as previously bad debts
23. Goods destroy by fire for ₹ 30000
24. Paid income tax ₹ 40000 and value added tax for ₹ 35000

CASE 44

You are required to create a company xyz Ltd. and also create ledgers taking their respective groups:

S.No.	Heads of accounts	Dr.	Cr.
1	Capital		4,20,000
2	Cash in hand	25,000	
3	Building	1,15,000	
4	Cash at bank	84,700	
5	Machinery	60,000	
6	Sundry Creditors		68,000
7	Furniture	11,000	
8	Rent	48,000	
9	Car	68,000	
10	Opening stock	86,000	
11	Commission	1,400	
12	Rates and Taxes	2,600	
13	Purchases	94,000	
14	Bad debts	3,200	
15	Sales		196,000
16	Insurance	2,400	
17	General Expenses	800	
18	Sundry Debtors	16,200	
19	Reserve for Doubtful Debts		7,300

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20	Salaries	94,000	
21	Unearned Income		16,000
22	Interest received		5,000
	Total	7,12,300	7,12,300

CASE 45

Create a new company and make voucher entries in tally:

Following transactions takes place in January and February 2025:

January

- 1 Purchase goods worth Rs. 5,000 for cash less 20% trade discount and 5% cash discount.
- 4 Received Rs. 1,980 from Vijay in full settlement of his account.
- 6 Purchased goods from Bharat Rs. 5,000
- 8 Purchased plant from Mukesh for Rs. 5,000 & paid 100 as carriage for bringing the plant to the factory & Rs. 200 as institution charge.
- 12 Sold goods to Rahim on Credit Rs. 600
- 15 Rahim became insolvent and could pay only 50 paise for Rs. 1 due to him.
- 18 Sold goods to Ram for Cash Rs. 1,000
- 20 paid salaries to Karan Rs. 2,000
- 21 Paid Anand Rs. 4,800 in full settlement
- 26 Interest received from Madhu Rs. 200
- 28 Paid to Babloo interest on loan Rs. 500
- 31 loss due to fire Rs. 15000 of goods

February

- 1 Insurance claim made for loss
- 3 Claim was accepted for Rs. 12500 by M.S. Co.

CASE 46

Create a new company with GSTN 09AMKPP328B4ZT and make voucher entries in Tally:

- 1 Started business with Cash of Rs. 90,000 and Rs. 1,00,000 deposited in Bank
- 2 Purchased furniture for Rs. 30,000 from registered dealer 'K' CGST@5% and SGST@5% was charged
- 3 Goods purchased from registered dealer for Rs. 10,000. CGST@9% and SGST@9% is to be charged
- 4 Goods purchased from a registered dealer 'P' for Rs. 40,000 on credit. Half of the payment was made at the time of purchase. CGST@2.5% and SGST@2.5% was charged.
- 5 Goods sold to registered dealer 'Y' for Rs. 40,000 in cash. CGST@9% and SGST@9% was charged.
- 6 Paid wages Rs. 6,000
- 7 Goods purchased from a registered dealer 'K' for Rs. 60,000. CGST@9% and SGST@9% is charged
- 8 Paid rent Rs. 5,000
- 9 Goods sold to Rs. 10,000 to registered dealer 'P' on credit. CGST@10% and SGST@10% is charged

CASE 47

You are running a wholesale business of stationery items. Create a firm 'Sunrise Stationery' in tally and make the voucher entries:

Opening balance at bank Rs. 1,50,000

Stock group	Stock item	Qty	Rate
Book	Hindi core	15	200
Book	Hindi grammer	20	450
Colour	Pencil colour	30	150
Geometry	Compass	40	100
Geometry	Scale	10	40
Colour	Wax colour	15	25
Colour	Water colour	10	30
Book	Accountancy	30	400

Other transactions are as under:

1. Sold 5 Hindi core books @ Rs. 250 each
2. Sold 10 compass @ Rs. 120 each
3. Purchased 10 books of accountancy @ Rs. 380
4. Purchased 10 packets of pencil colour @ Rs. 40 each
5. Purchased 10 scales @ Rs. 50 each

CASE 48

Create a company "XYZ Ltd." a registered dealer of Rajasthan having GSTN 08AKPPP1130K1ZZ. He maintains accounts with inventory in tally. Make voucher entries:

Cash balance Rs. 1,50,000

Stock group	Item	Qty	Rate
Input	Plastic	50kg	1000
Input	Rubber	100Kg	500
Input	Colours	50 units	2000
Input	Steel	80 sheet	500
Output	Toys	100 units	600
Output	Chairs	100 units	500
Output	Tables	80 units	1000
Output	Balloon	2000 units	50

Following are the transactions:

1. Sold 50 chairs @ Rs. 600 each
2. Sold 30 toys @ Rs. 600 each
3. Rent paid Rs. 6,000
4. Salary due Rs. 3000
5. Sold 10 tables to Ramesh @ Rs. 1200

CASE 49

Create a company in Tally and make journal entries and work out CGST, SGST and IGST payable:

Credit Purchase

Particular	Amount	CGST@9% /14%	SGST@9% / 14%	IGST@18% /28%	Total Bill amount
Rajasthan Diesels	16,000	2,240	2,240	0	20,480

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NB Mercantile	19,000	2,660	2,660	0	24,320
Facebook India	18,000	0	0	5,040	23,040
GNMPL JV	29,000	4,060	4,060	0	37,120
Devra Auto	12,000	1,125	1,125	0	14,750
Disha Enterprises	25,800	0	0	4,644	30,444
Amar Paper	24,000	2,160	2,160	0	28,320

Credit sales

Particular	Amount	CGST@9%	SGST@9%	IGST@18%	Total Bill amount
Arihant	29,000	4,060	4,060	0	37,120
Ashoka	28,000	0	0	5,112	33,512
Avenue	22,000	2,034	2,034	0	26,668
Avon	74,400	6,696	6,696	0	87,792
Creation	80,400	0	0	14,472	94,872
Ganpati	56,400	5,076	5,076	0	66,552
Nahar Sales	28,800	2,592	2,592	0	33,984

CASE 50

Enter the following details in tally prime:

Balance sheet as on 31-3-2025

Liabilities	Amount	Assets	Amount
Capital	12,00,000	Computer	4,00,000
Reserve fund	1,00,000	Building	4,00,000
Goods and service tax	40,000	Furniture	1,00,000
Prov. For deprecition on computer	3,50,000	Deposit with Canara Bank	2,00,000
Caution deposit	10,000	Endowment fund deposit	2,00,000
		Cash	2,00,000
		PNB Saving account	1,00,000
		PNB RD account	1,00,000
	17,00,000		17,00,000

Transactions:

- GST deposited
- Fee collected Rs. 1000 and GST received Rs. 50
- Salary paid Rs. 20,000 . TDS 1250
- TDS deposited
- Fee received Rs. 10,000 and GST received Rs. 500
- New computer purchased Rs. 10,000

CASE 51

From the following details and information, prepare Income & Expenditure and balance sheet as at 31 March, 2026 of Health is Wealth Hospital, Udaipur

Balance sheet as at 31 March , 2025

Liabilities	Amount	Assets	Amount
Equity		Non current assets	

Capital	64,50,000	Tangible Assets	
Reserves	6,50,000	Land & Building	40,00,000
		Plant & Machinery	25,00,000
Secured Loan	18,50,000	Furniture	12,00,000
		Intangible Assets	
Creditors	8,16,000	Software	5,50,000
		Current Assets	
		Stock of Medicine & Others	10,16,000
		Bank Balance	3,50,000
		Cash Balance	1,50,000
	97,66,000		97,66,000

Opening stock of medicines and other stock

Name of stock	Quantity	Rate
A	4000	50
B	3000	20
C	1200	80
D	3500	20
E	200	20
F	1000	350
G	1000	200

Summarised transactions for the year 2025-26

OPD fee collection (cash collection at counter)

	Fee per patient
2000 patients	500
1000 patients	300
500 patients	200

Operation fee (Collection through online transfer in bank)

	Fee per patient
56 patients	15000
18 patients	25000
6 patients	40000

Sale of medicines & other stock (Cash collection from patients through medical store in hospital itself)

Name of stock	Quantity	Rate
A	3600	60
B	2400	25
C	1000	100
D	3100	30
E	190	40
F	800	500
G	960	250

Purchase of medicine and other stock (Payment made through cheque)

Name of stock	Quantity	Rate
A	500	50
B	400	22

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C	300	85
D	600	18
E	60	15
F	100	370
G	140	210

Salary to doctors through online transfer from bank : Rs 6,00,000
Salary to Nursing staff through online transfer from bank : Rs 3,00,000
Salary to Clerical staff through online transfer from bank : Rs 1,20,000
Salary to Class IV through online transfer from bank : Rs 60,000

Deposit in bank during the year Rs. 8,00,000
Payment to creditors Rs. 2,10,000 through cheque
Advertisement expenses paid in cash Rs. 70,000
Printing & Stationary expenses paid in cash Rs. 60,000
Cleaning expenses paid in cash Rs. 1,80,000
Ambulance Charges paid Rs. 1,60,000 in cash

CGST and SGST to be charged @ 2.5% each on medicines and other stock
CGST and SGST to be charged @ 9% each on OPD and Operation fee collection.

Part B: Guidelines for Project Report Writing (50 Marks)

Project Report Writing is a compulsory component for rest of 50 Marks. The Project Report is intended to provide learners with an opportunity to apply the concepts, principles, and practical skills acquired during the programme to real-life business, accounting, management, and entrepreneurial situations.

The project shall encourage students to develop analytical abilities, problem-solving skills, report-writing competence, and practical understanding of computerized accounting systems and business operations. It is designed to facilitate the integration of knowledge gained from various courses of the programme, including Principles of Management, Fundamentals of Accounting, Computer Applications in Management, Elementary Computer Accounting, Accounting Information Systems, and Entrepreneurship & Small Scale Businesses.

The Project Report aims to enable learners to apply accounting and management knowledge in organizational settings and develop proficiency in the use of computer applications and accounting software. It seeks to strengthen students' understanding of accounting information systems, computerized accounting practices, and administrative functions in modern business environments. The project also aims to enhance learners' ability to collect, organize, analyze, interpret, and present information systematically and effectively.

Furthermore, the project promotes awareness of contemporary developments in accounting, management, information technology, entrepreneurship, and small business management. Through this exercise, learners will develop practical and professional competencies that can support entry-level employment opportunities in accounting, office administration, business

support services, and entrepreneurial ventures, while also providing a foundation for higher studies in commerce, accounting, and management disciplines.

Nature of the Project: The Project Report may be based on any one of the following areas:

- Study of accounting practices followed by business organizations.
- Computerized accounting systems and accounting software applications.
- Preparation and analysis of financial statements.
- Accounting Information Systems (AIS) and their role in business decision-making.
- Use of Tally, Busy, Zoho Books, Marg ERP, or similar accounting software in business organizations.
- Digital accounting, e-accounting, and cloud-based accounting solutions.
- Computer applications in office administration and business management.
- Inventory management and stock control systems.
- GST implementation and computerized tax accounting practices.
- Small business management and entrepreneurial ventures.
- Business planning and feasibility studies for small enterprises.
- Financial record keeping and reporting in small businesses.
- Automation of accounting and administrative functions.
- Impact of information technology on accounting and business operations.
- Case studies of business organizations, startups, accounting firms, or entrepreneurs.
- Challenges and opportunities in computerized accounting and business management.
- Any other topic relevant to the curriculum and objectives of the programme.

No compulsory attachment, internship, industrial training, apprenticeship, or association with any organization is required for the completion of the Project Report. However, students may collect information from organizations, entrepreneurs, accountants, business establishments, or secondary sources wherever necessary.

Structure of the Project Report: The Project Report should normally contain the following sections:

- Cover Page
- Student Declaration
- Acknowledgement
- Table of Contents
- Introduction to the Topic
- Objectives of the Study/Project
- Scope and Significance of the Study
- Methodology
- Data Collection and Analysis
- Findings and Discussion
- Suggestions/Recommendations
- Conclusion
- Bibliography/References
- Annexures (if any)

Format of the Report

- Language: Hindi or English
- Paper Size: A4
- Font Size: 12 Point
- Line Spacing: 1.5

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- Margin: 1 inch on all sides
- Binding: Spiral Binding or Soft Binding

Length of the Report: The Project Report should ordinarily contain 20 to 30 typed pages, excluding annexures, screenshots, financial statements, reports generated through accounting software, and supporting documents.

General Submission Guidelines

1. Both the Case Study Report (50 Marks) and Project Report Writing (50 Marks) must be submitted in printed form together for evaluation.
2. The one file containing “Case Study Report” (50 Marks) and “Project Report Writing” (50 Marks) shall be submitted to the following by post:

**Controller of Examinations,
Vardhman Mahaveer Open University,
Kota (Rajasthan) – 324021,**

3. The report must be submitted before the commencement of the Term-End Examination of Semester II.
4. The student's name, enrolment number, programme name, course code, and study centre code must be clearly mentioned on the cover page.
5. All reports must be the original work of the student.
6. The University reserves the right to verify the authenticity of the submitted work.
7. The evaluation of the course shall be based on the quality, originality, practical application, and presentation of the submitted reports.

Evaluation Scheme

Component	Marks
Case Study Report (Two Cases with Software-Based Solutions and Screenshots)	50
Project Report Writing	50
Grand Total	50

