DCAM – 07

Workbook on "Financial Accounting Lab and Report Submission"

Developed with Academic Support from
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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=PLxfdFsdrUF8vxvlcMBe3eE93WiiPySwzD
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

- ✓ 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.

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).

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**

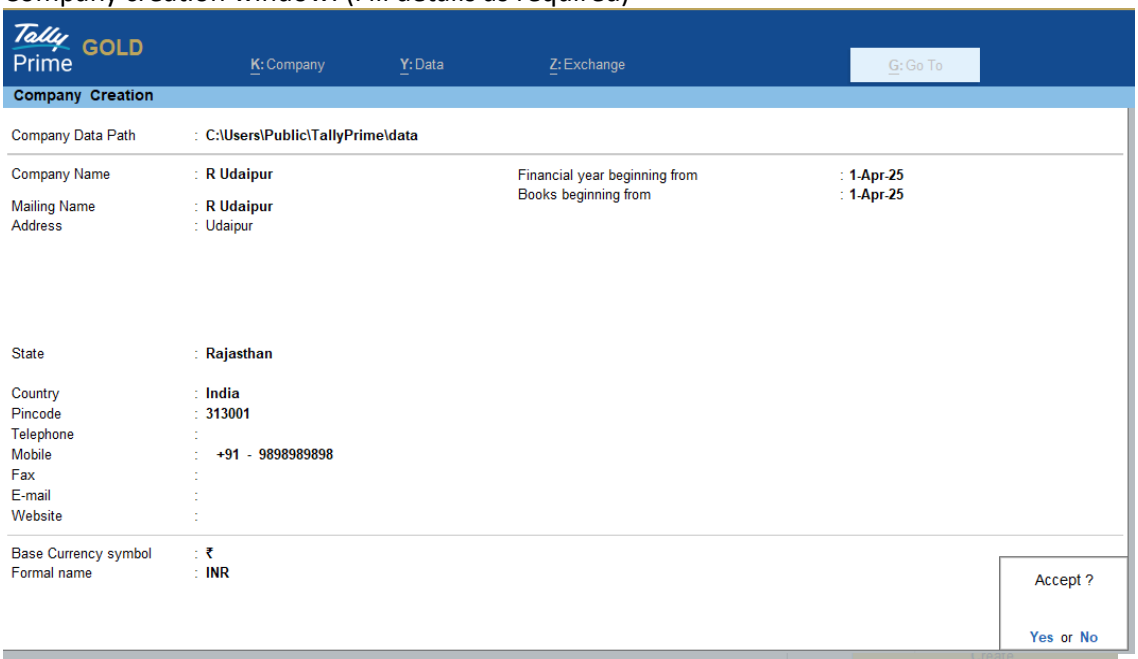
From the above details, create ledger accounts and get final Trial balance, Gross Profit, Net Profit and Balance Sheet.

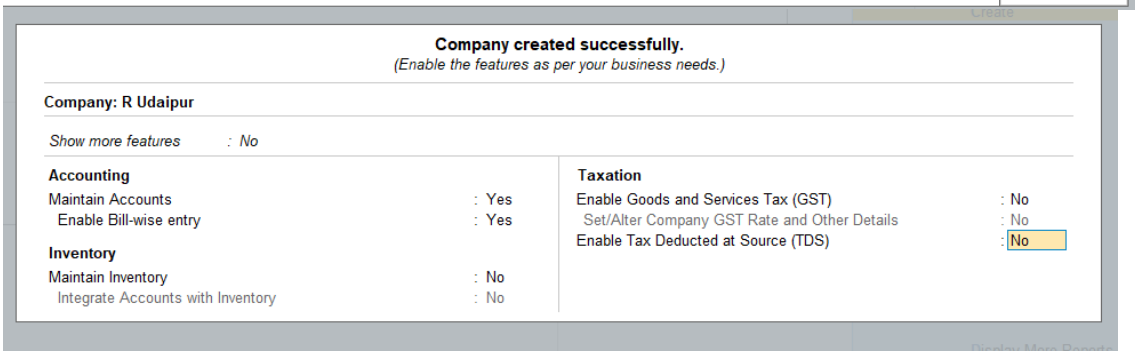
SUGGESTED SOLUTION:

Step 1:

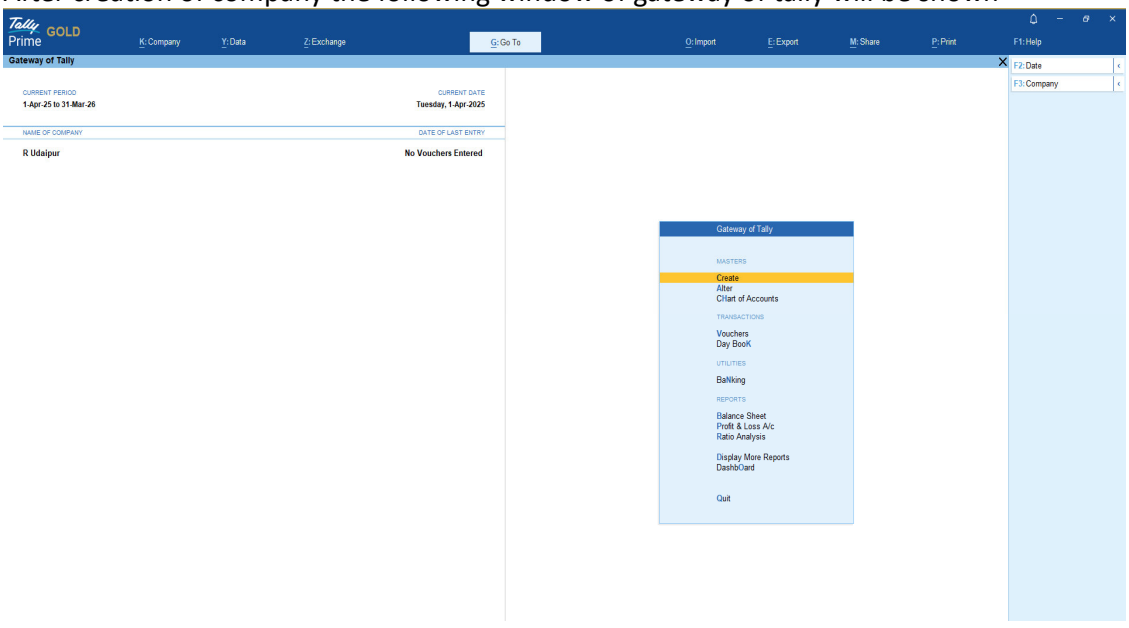
First step of every accounting in tally software is its company. So On opening Tally through Tally icon, click on Create Company button on the tally interface.

Company creation window: (Fill details as required)



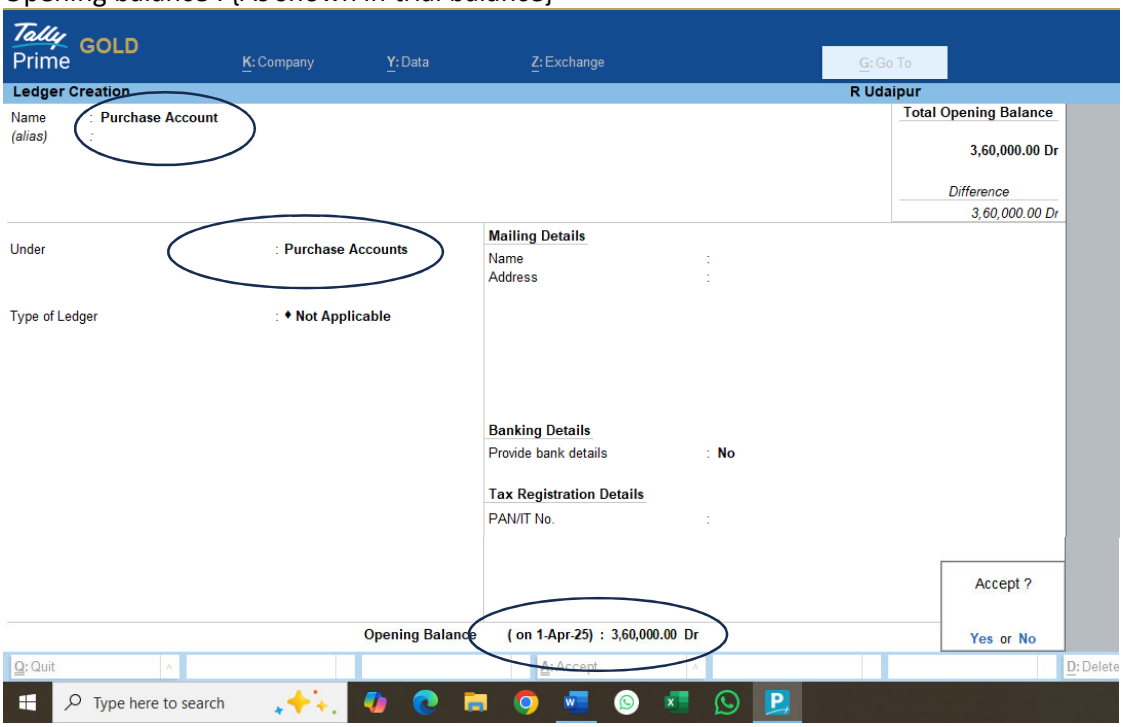


After creation of company the following window of gateway of tally will be shown

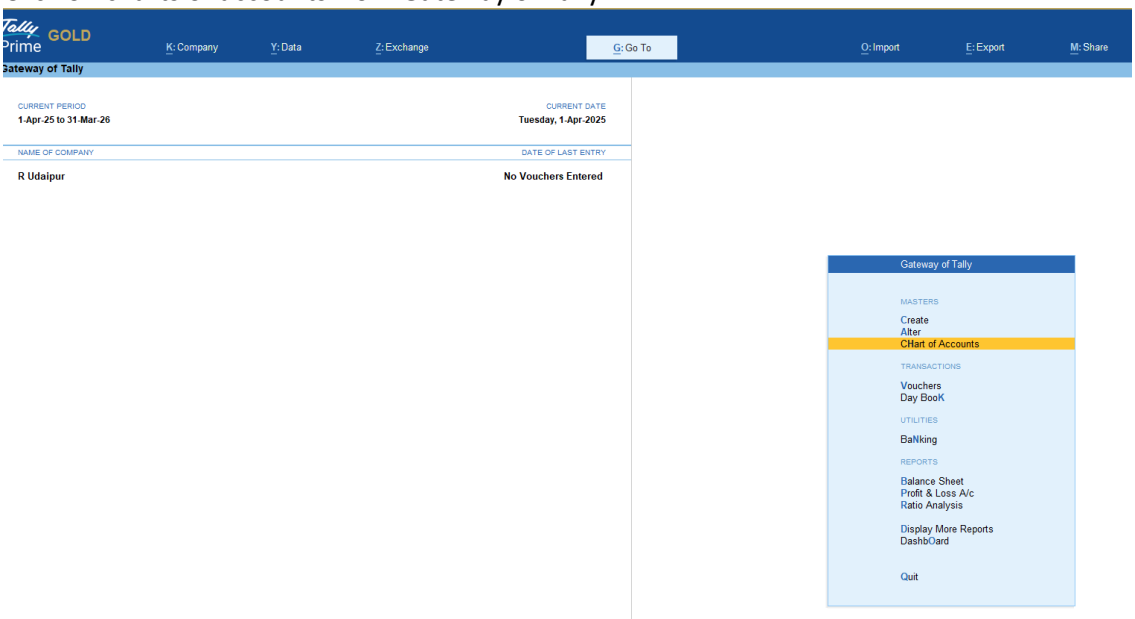


Next step : click on create under Masters

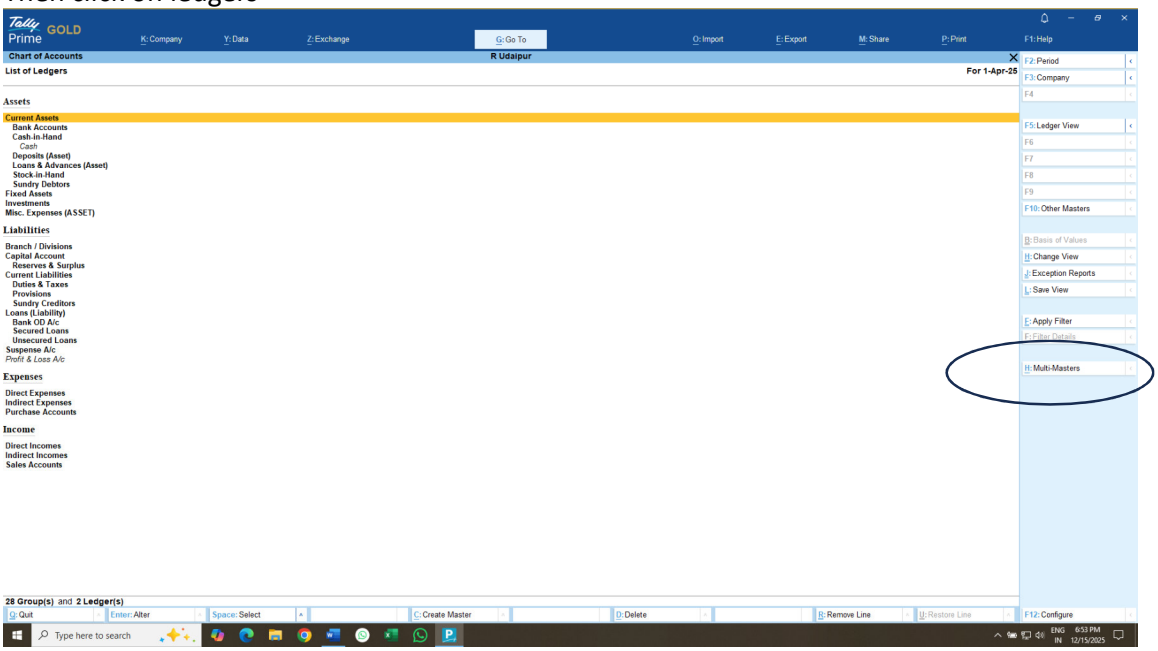
Then click on Ledgers to create accounts
Steps: Name : {Name of ledger to create}
Under : {Group for the account}
Opening balance : {As shown in trial balance}



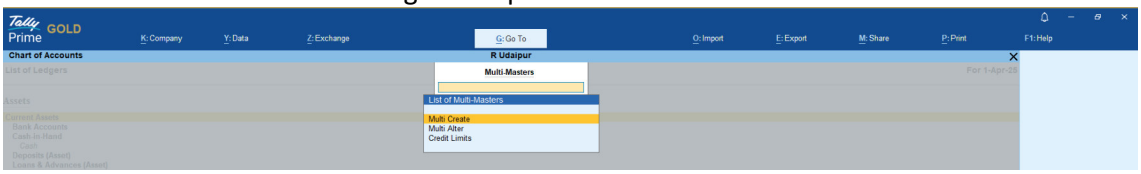
In similar way other accounts one by one may created.
But for faster working, students can make multi- accounts by using the following steps
Click on charts of accounts from Gateway of Tally



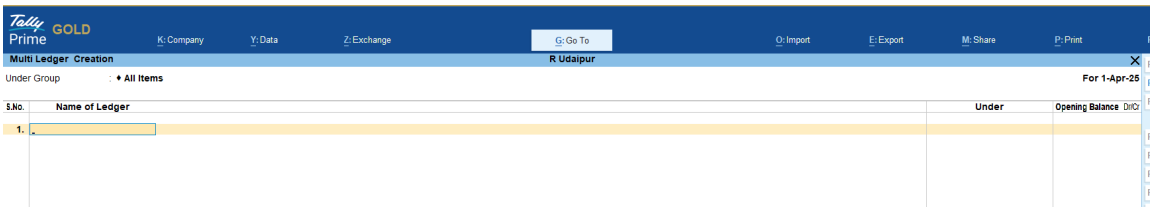
Then click on ledgers



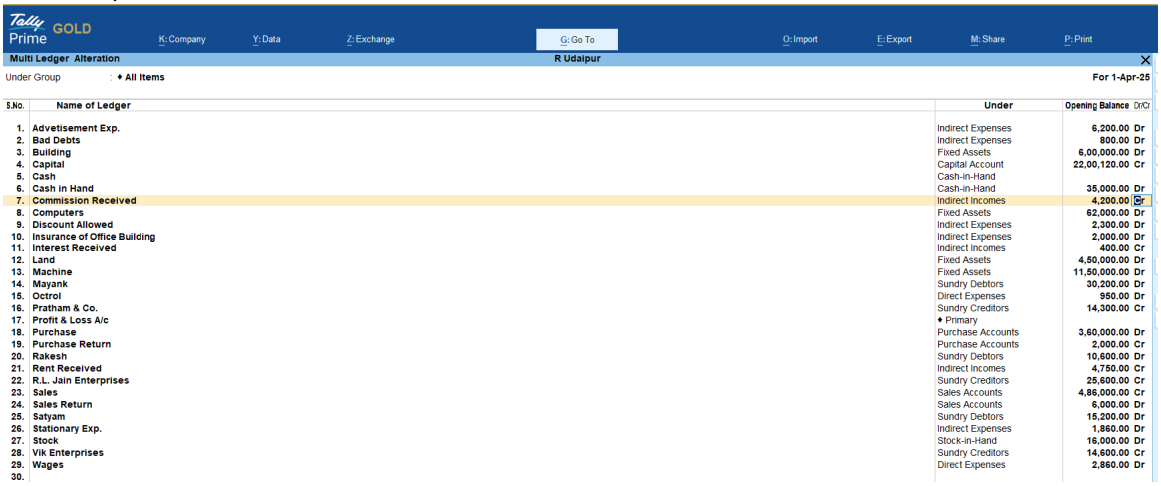
Then click on Multi-masters on right side panel



Click on multi create

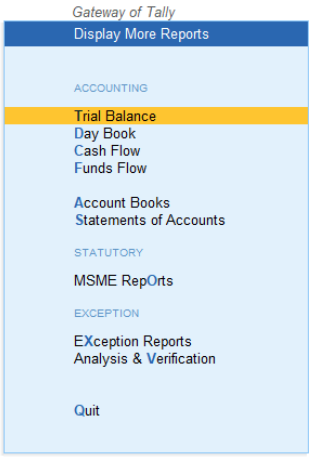


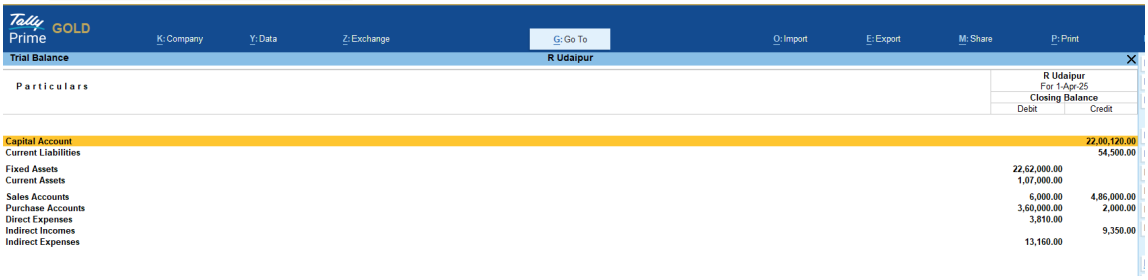
Enter one by one ledger like below in above page (Students are advised that group of account is depend upon its nature. Wrong selection may lead to misstatement of final accounts)



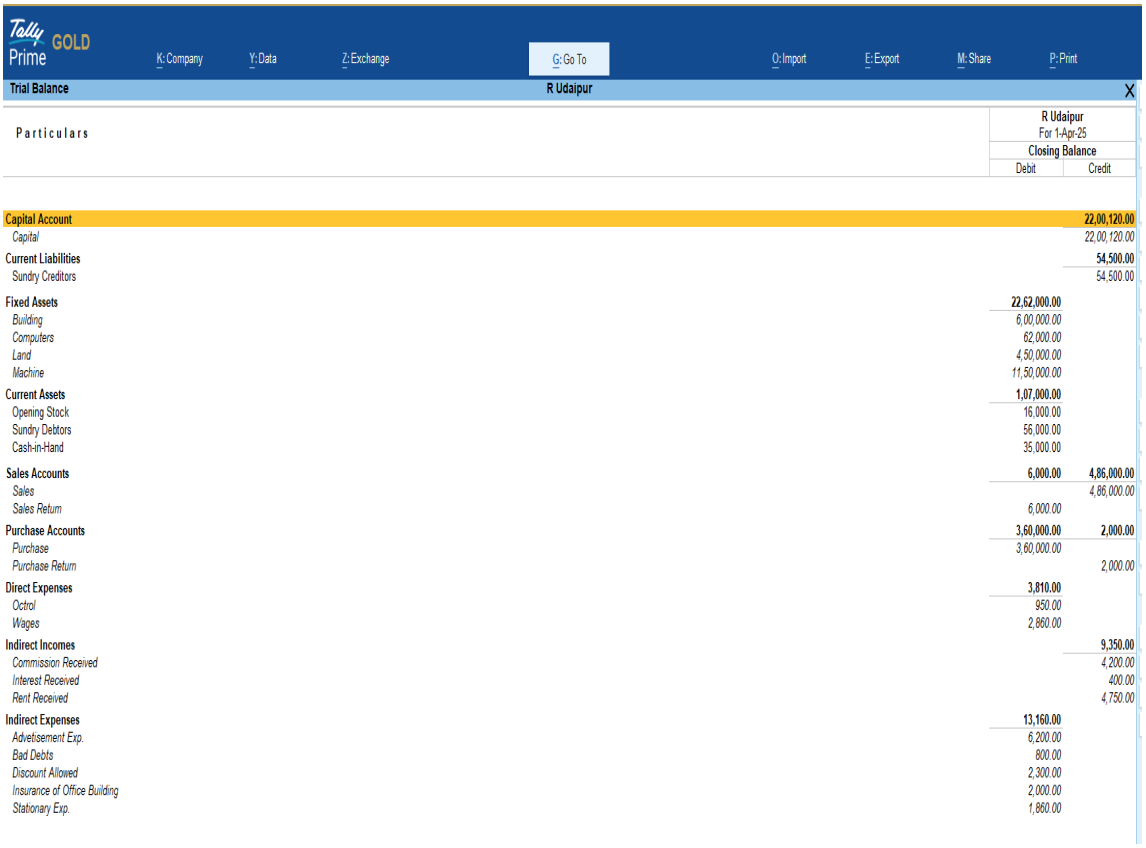
S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	Advetisement Exp.	Indirect Expenses	6,200.00 Dr
2.	Bad Debts	Indirect Expenses	800.00 Dr
3.	Building	Fixed Assets	6,00,000.00 Dr
4.	Capital	Capital Account	22,00,120.00 Cr
5.	Cash	Cash-in-Hand	
6.	Cash in Hand	Cash-in-Hand	35,000.00 Dr
7.	Commission Received	Indirect Incomes	4,200.00 Cr
8.	Computers	Fixed Assets	62,000.00 Dr
9.	Discount Allowed	Indirect Expenses	2,300.00 Dr
10.	Insurance of Office Building	Indirect Expenses	2,000.00 Dr
11.	Interest Received	Indirect Incomes	400.00 Cr
12.	Land	Fixed Assets	4,50,000.00 Dr
13.	Machine	Fixed Assets	11,50,000.00 Dr
14.	Mayank	Sundry Debtors	30,200.00 Dr
15.	Octrol	Direct Expenses	950.00 Dr
16.	Pratham & Co.	Sundry Creditors	14,300.00 Cr
17.	Profit & Loss A/c	♦ Primary	
18.	Purchase	Purchase Accounts	3,60,000.00 Dr
19.	Purchase Return	Purchase Accounts	2,000.00 Cr
20.	Rakesh	Sundry Debtors	10,600.00 Dr
21.	Rent Received	Indirect Incomes	4,750.00 Cr
22.	R.L. Jain Enterprises	Sundry Creditors	25,600.00 Cr
23.	Sales	Sales Accounts	4,86,000.00 Cr
24.	Sales Return	Sales Accounts	6,000.00 Dr
25.	Satyam	Sundry Debtors	15,200.00 Dr
26.	Stationary Exp.	Indirect Expenses	1,860.00 Dr
27.	Stock	Stock-in-Hand	16,000.00 Dr
28.	Vik Enterprises	Sundry Creditors	14,600.00 Cr
29.	Wages	Direct Expenses	2,860.00 Dr
30.			

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

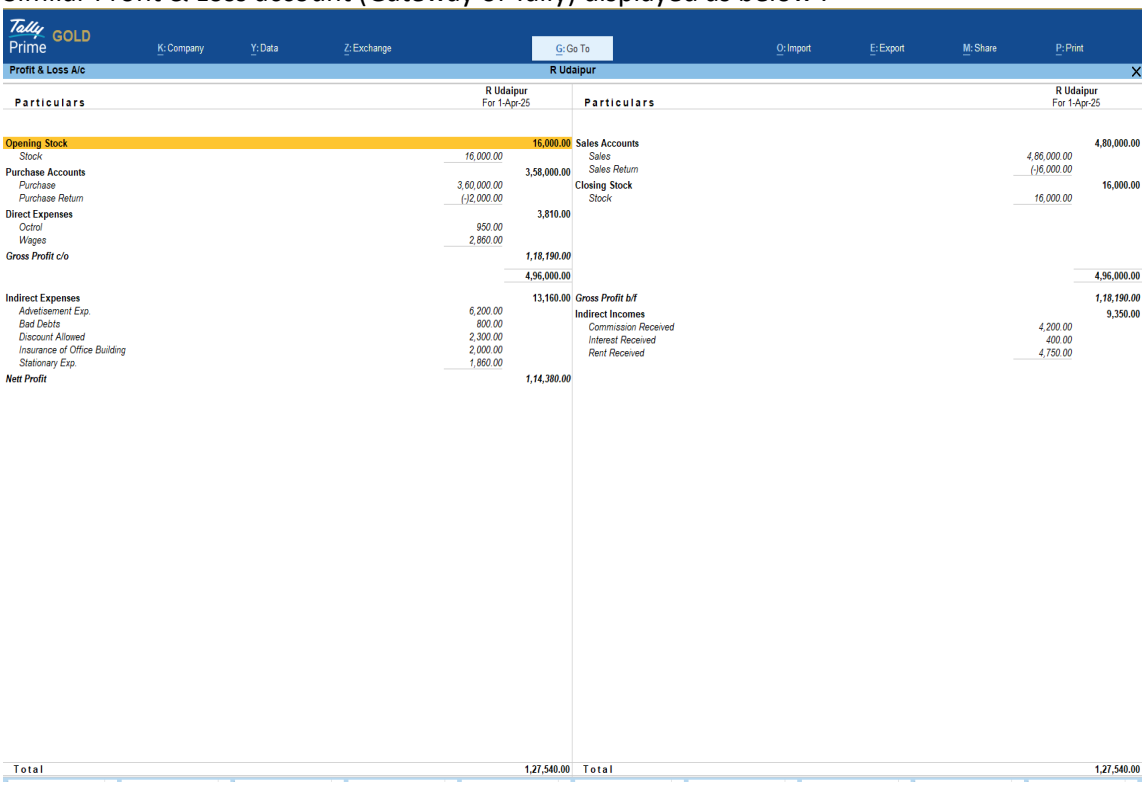




Click Alt+F1 for details trial balance



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

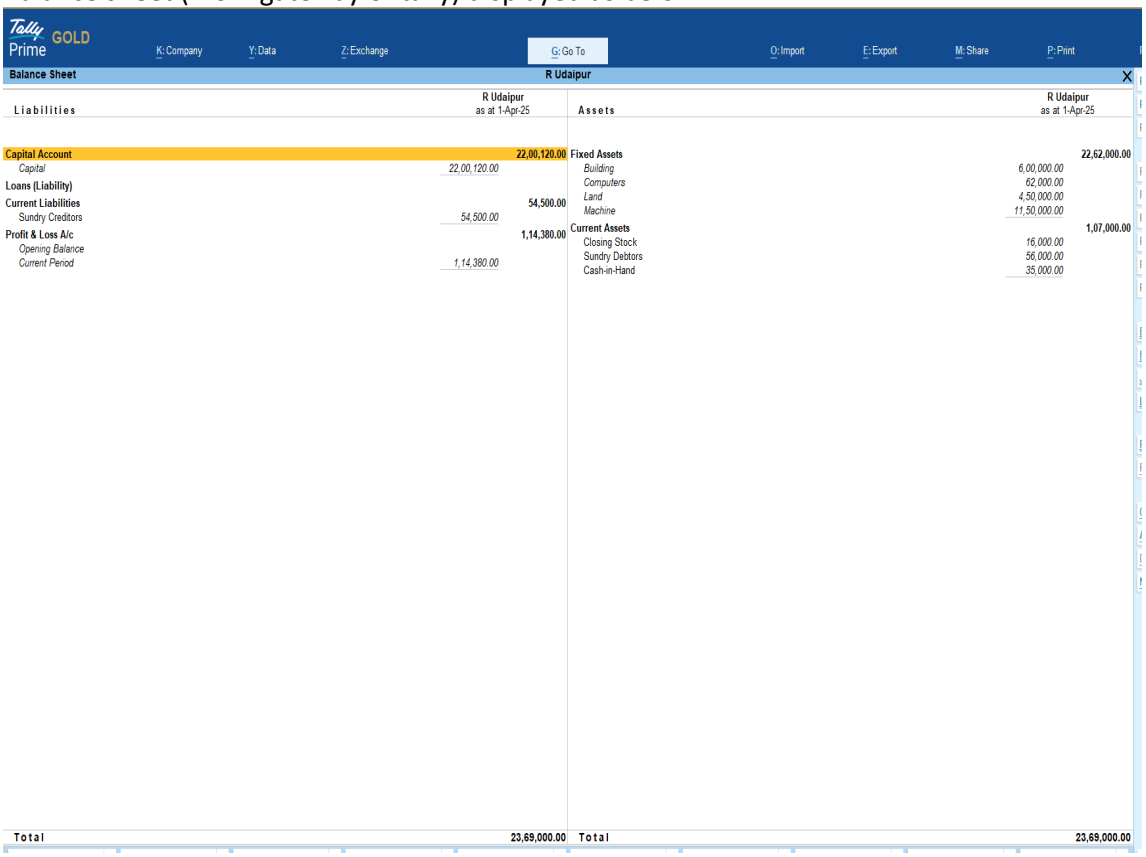


Tally Prime GOLD | K: Company | Y: Data | Z: Exchange | G: Go To | O: Import | E: Export | M: Share | P: Print

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**			
Octrol	*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***
Advetisement 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 Prime GOLD | 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)			*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**

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।

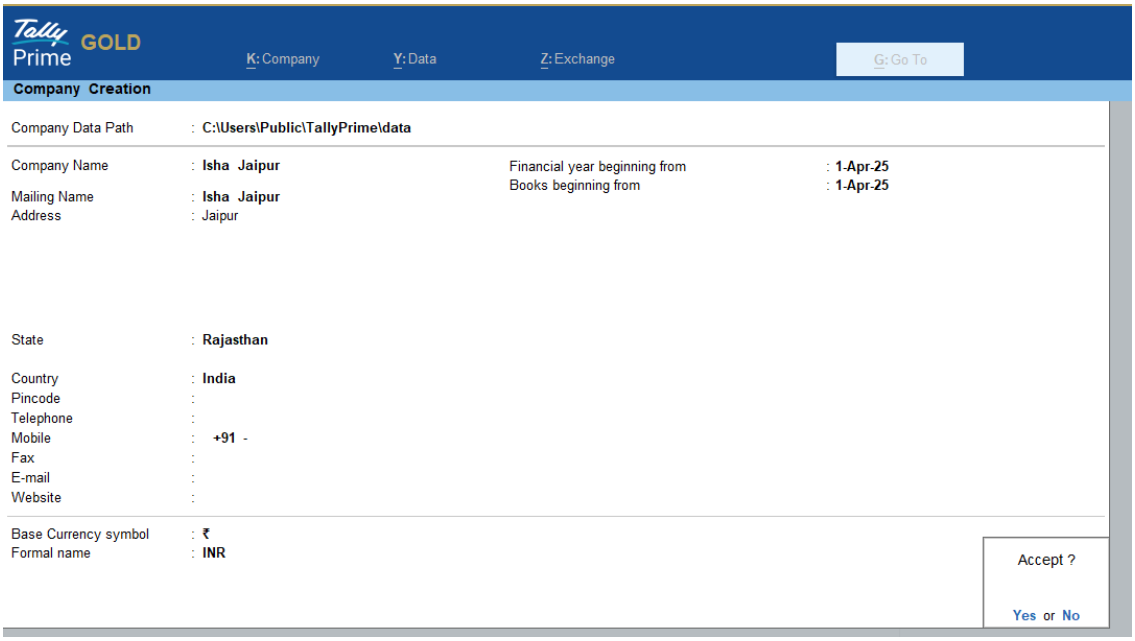
Transactions:

व्यवहार –

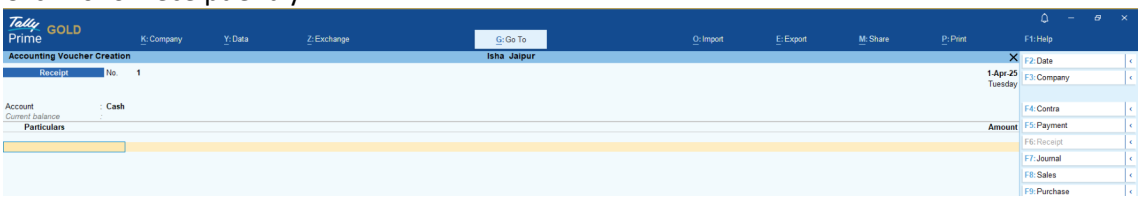
1. Cash investment by proprietor Rs. 6,50,000
   व्यापारी द्वारा नकद विनियोग 6,50,000रू.।
2. New bank account with Canara bank Rs. 2,50,000 by depositing cash
   कैनरा बैंक में नया खाता खुलवाया 2,50,000रू. नकद जमा करवाकर
3. Furniture purchased Rs. 1,40,000 by cheque 101201 vide bill number 152 of Mahesh furniture.
   महेश फर्नीचर (बिल नम्बर 152) से चैक संख्या 101201 द्वारा 1,40,000रू. 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 26,300रू. की किताबें, 15,200रू. के रजिस्टर, 2,100रू. के बॉल पेन, 3,600रू. 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 63,500रू. बैंक खातें 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 4,500रू.।
7. Rent paid for the month Rs. 6000
   माह का किराया चुकाया 6,000रू.।
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 : 42,300रू. में किताबें, 20,200रू. में रजिस्टर्स, 1,800रू. में बॉल पेन, 4,100रू. 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 203 द्वारा उधार क्रय 9,000रू. की किताबें, 5,200रू. के रजिस्टर, 1,100रू. के बॉल पेन, 600रू. के जेल पेन।
10. Goods returned to Jayesh Stationers Books of Rs. 1600 due to defective printing
    जयेश स्टेशनर्स को 1,600रू. की किताबें त्रुटिपूर्ण होने के कारण पुनः लौटाई।
11. Rs. 3,000 paid to Jayesh Stationers
    जयेश स्टेशनर्स को 3,000रू. 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 : 22,300रू. में किताबें, 30,200रू. में रजिस्टर्स, 4,800रू. में बॉल पेन, 2,100रू. में जेल पेन।

SUGGESTED SOLUTION:

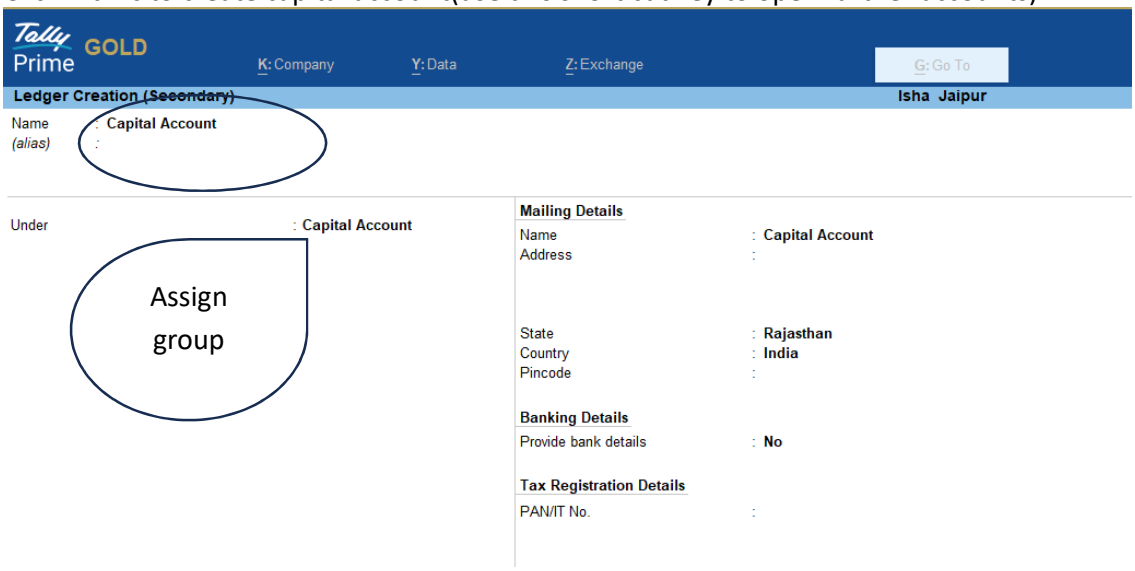
CREATION OF COMPANY

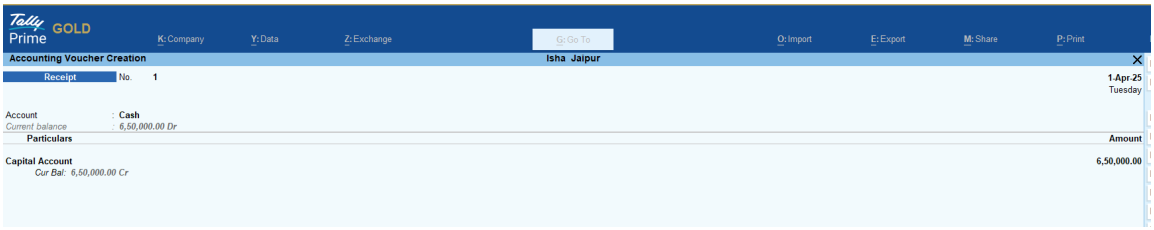


Cash investment by proprietor Rs. 6,50,000
Click on vouchers on gateway of Tally
Click F6 for receipt entry



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

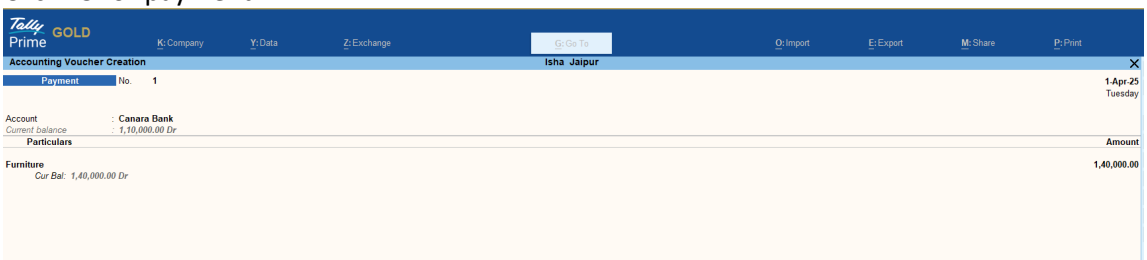




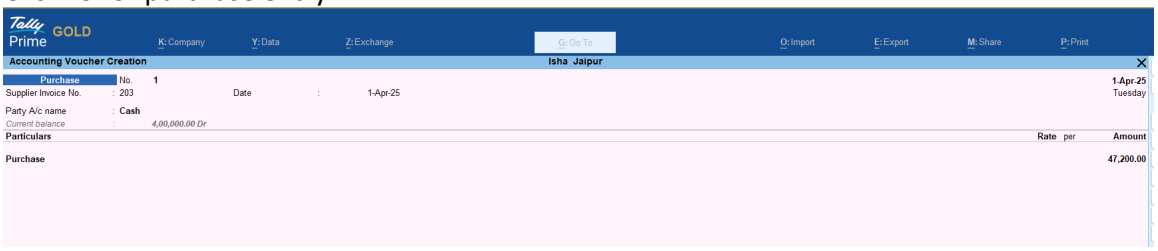
New bank account with Canara bank Rs. 2,50,000 by depositing cash
Create Canara bank account under group “Bank”
Click F4 for contra entry



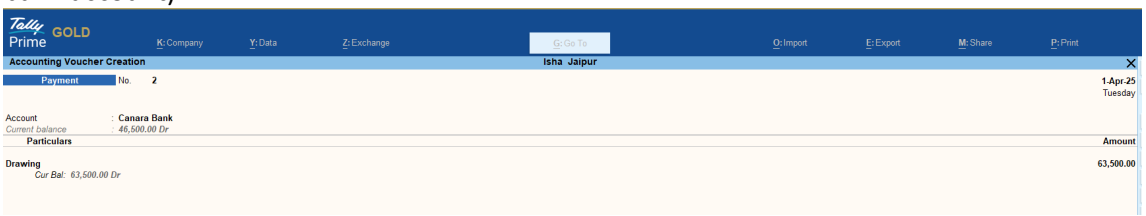
Furniture purchased Rs. 1,40,000 by cheque 101201 vide bill number 152 of Mahesh furniture
Click F5 for payment



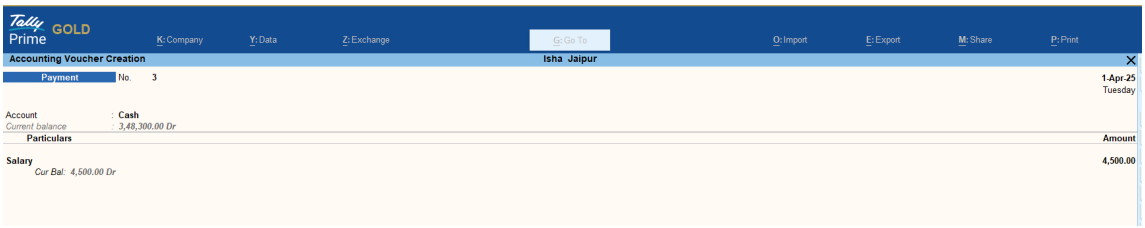
Goods Purchased: Books of Rs. 26300, register Rs. 15200, Ball pen Rs. 2100, Gel pen Rs. 3600 purchased from Manish Stationers by cash payment having bill number 203
Click F9 for purchase entry



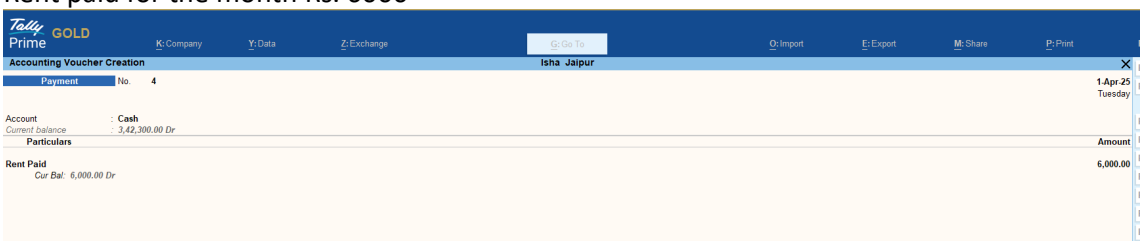
Jewellery purchased for wife by payment from bank Rs. 63500 (Amount used of business bank account)



Salary paid to Worker Mr. Pranay Rs. 4500

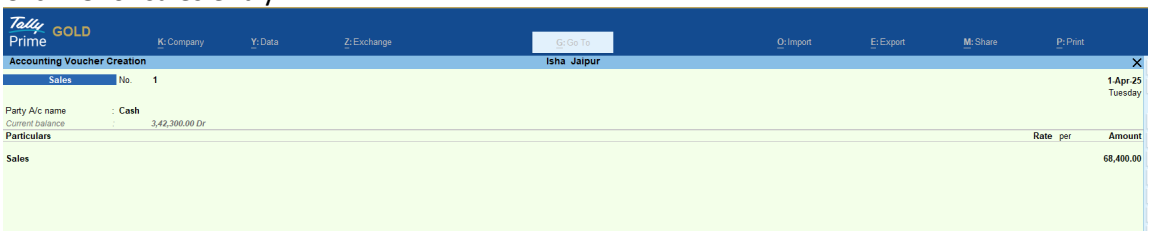


Rent paid for the month Rs. 6000



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

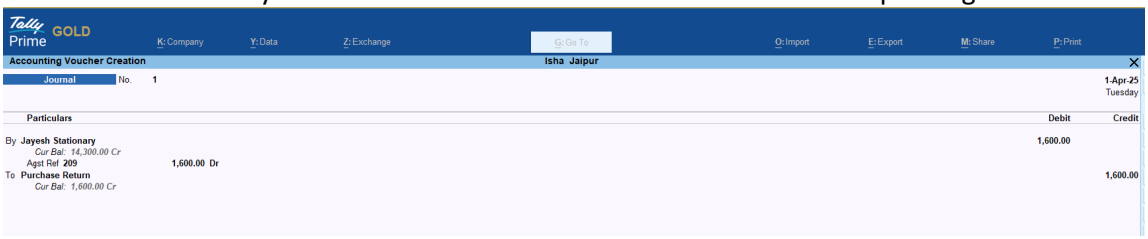
Click F8 for sales entry



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



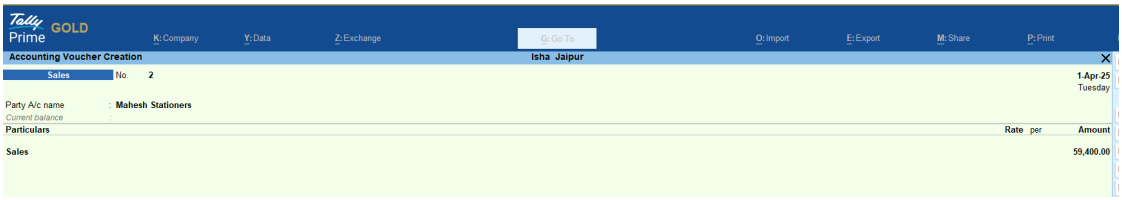
Goods returned to Jayesh Stationers Books of Rs. 1600 due to defective printing



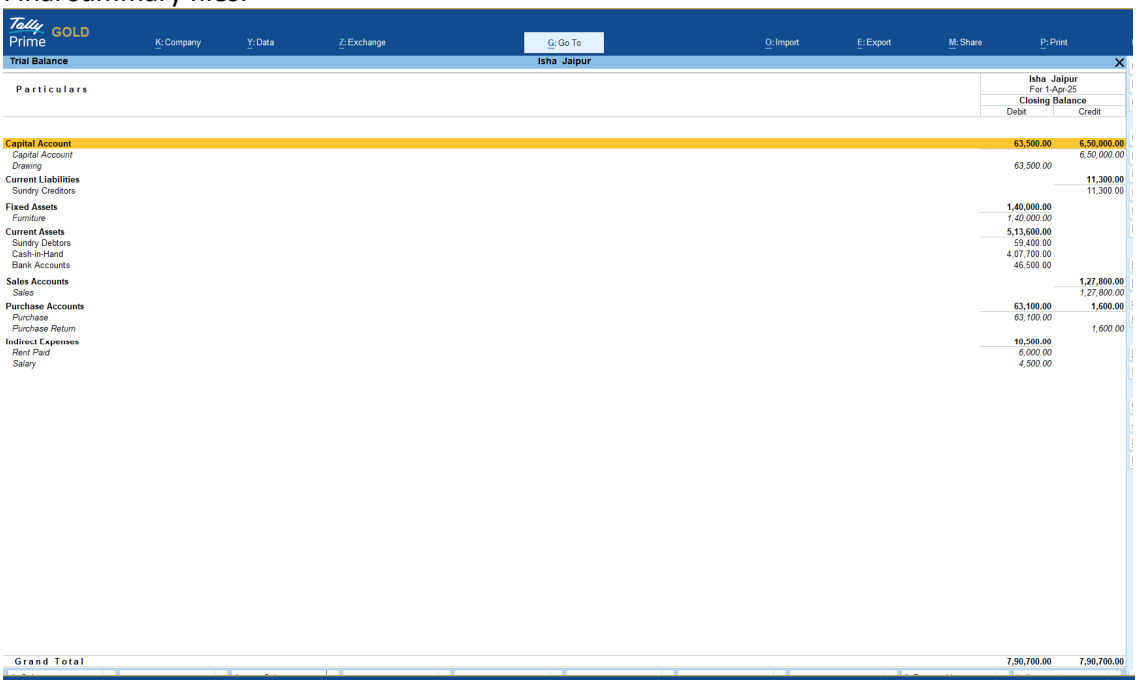
Rs. 3,000 paid to Jayesh Stationers

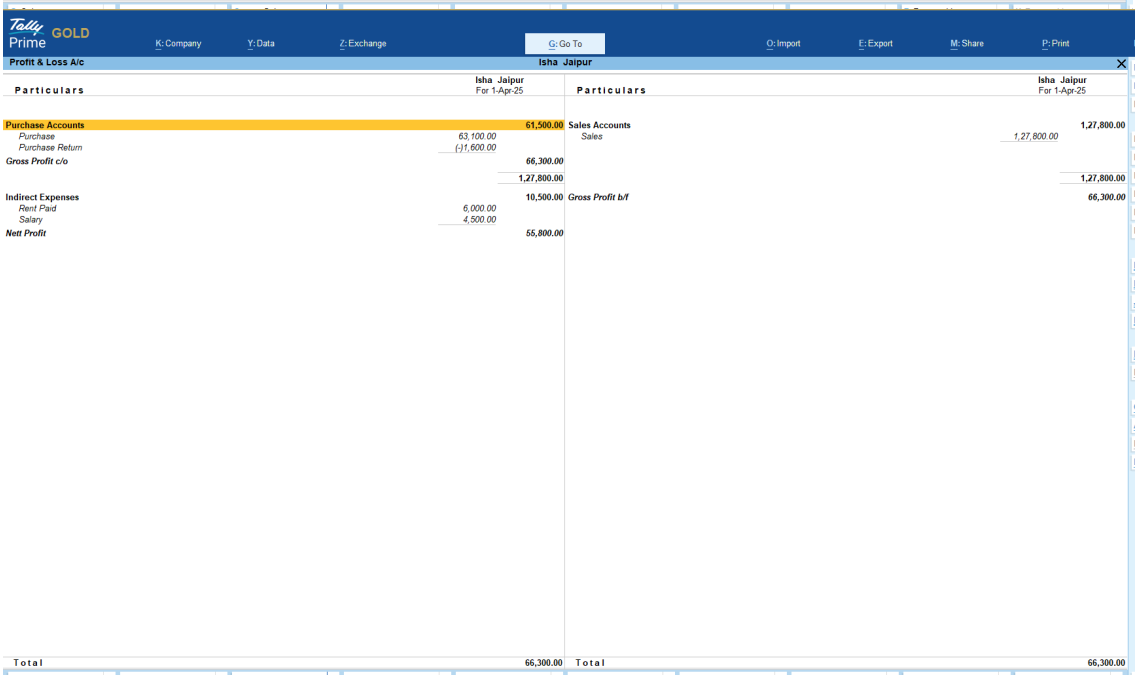


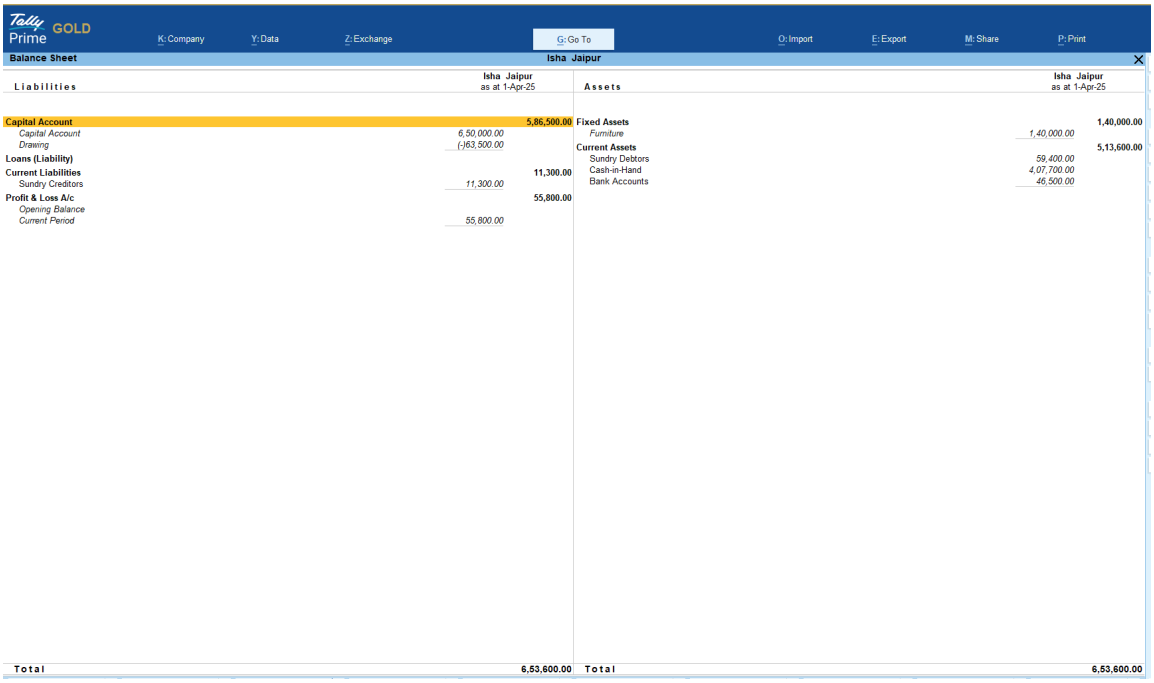
Goods sold: Books of Rs. 22300, register Rs. 30200, Ball pen Rs. 4800, Gel pen Rs. 2100 sold to Mahesh Stationers on credit



Final summary files:







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 –

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

जयेश से बिल संख्या 209 द्वारा उधार क्रय 25,400रू. ।

10. Goods returned to Jayesh of Rs. 1600 due to defective.
जयेश को 1,600रू. का माल त्रुटिपूर्ण होने के कारण पुनः लौटाया।

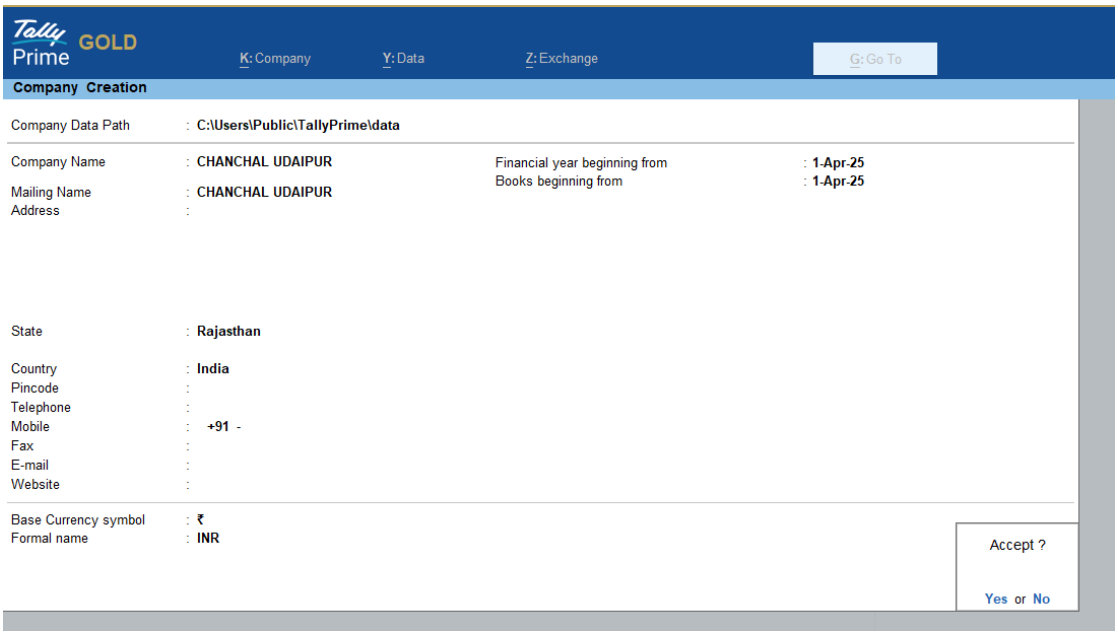
11. Order received from Mayank for Rs. 52000 goods
मयंक से 52000रू. का ऑर्डर प्राप्त हुआ।

12. Goods sold of Rs. 22300 to Mahesh on credit
महेश को उधार विक्रय : 22,300रू. में ।

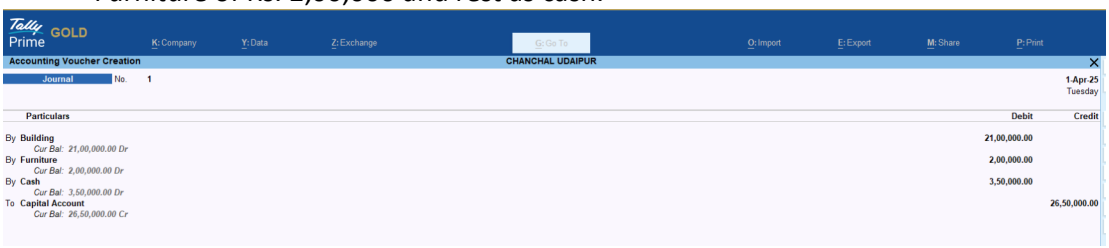
13. Outstanding salary Rs. 6000 at the end of month
महीने के अन्त में बकाया वेतन 6,000रू.

14. Depreciation to be charged on Furniture 15,600
फर्नीचर पर 15,600रू. मूल्य ह्रास लगाये।

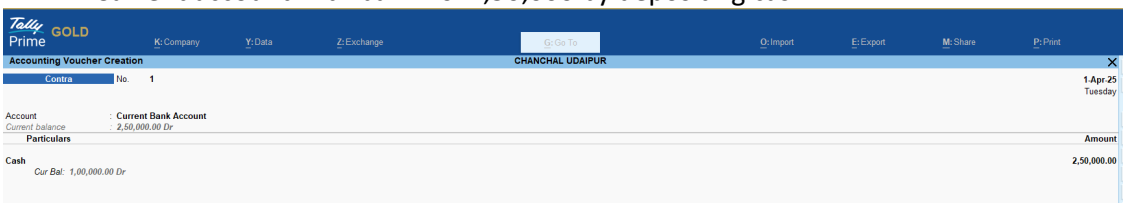
SUGGESTED SOLUTION:



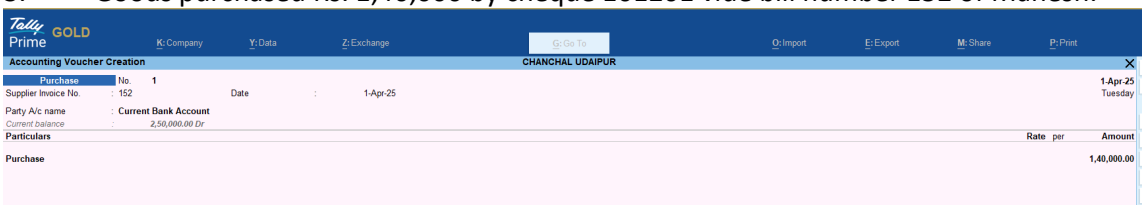
1. Capital investment in by proprietor Rs. 26,50,000 having Buidling of Rs. 21,00,000, Furniture of Rs. 2,00,000 and rest as cash.



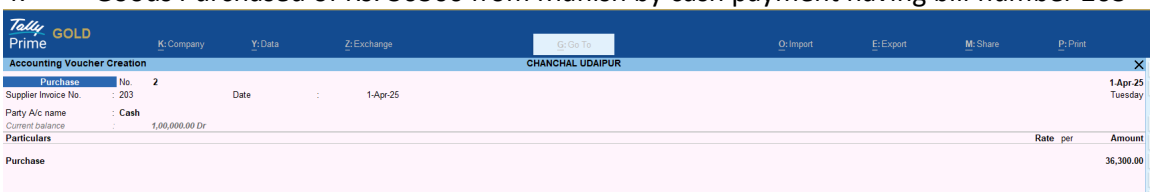
2. Current account with bank Rs. 2,50,000 by depositing cash.



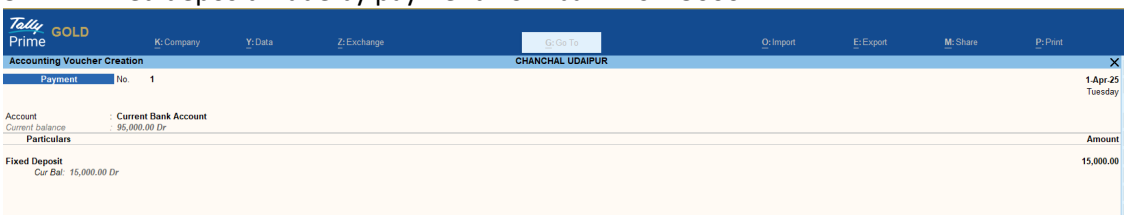
3. Goods purchased Rs. 1,40,000 by cheque 101201 vide bill number 152 of Mahesh.



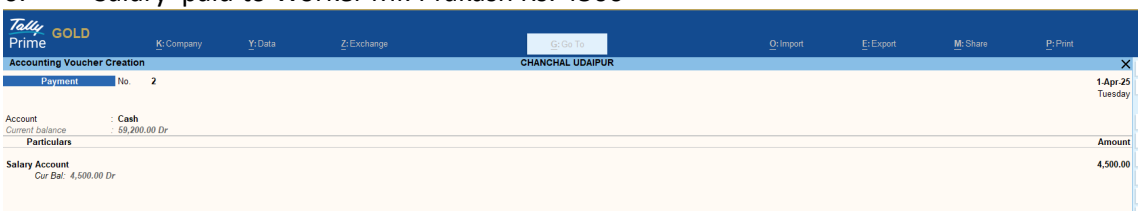
4. Goods Purchased of Rs. 36300 from Manish by cash payment having bill number 203



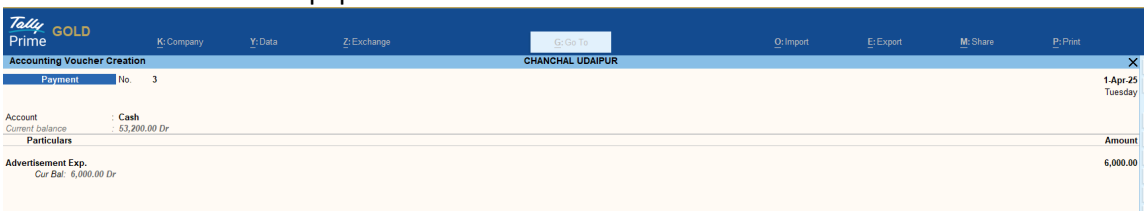
5. Fixed deposit made by payment from bank Rs. 15000



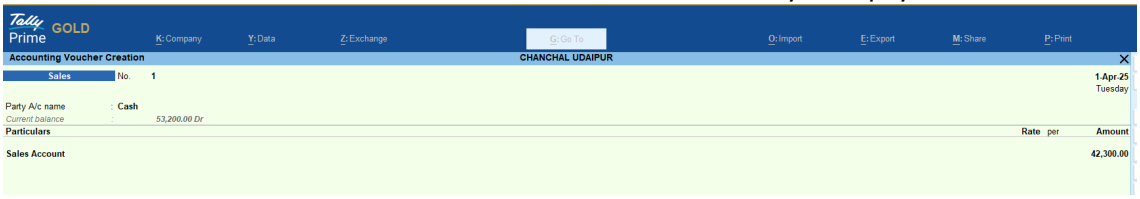
6. Salary paid to Worker Mr. Prakash Rs. 4500



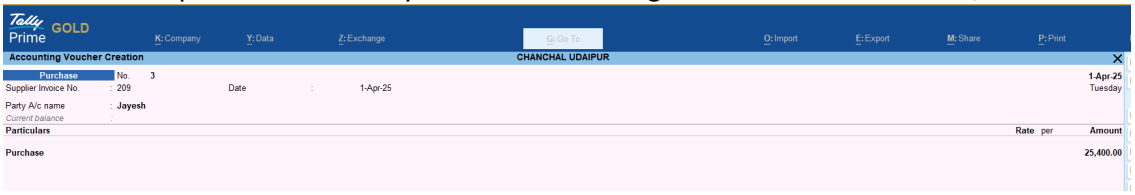
7. Advertisement exp. paid for the month Rs. 6000



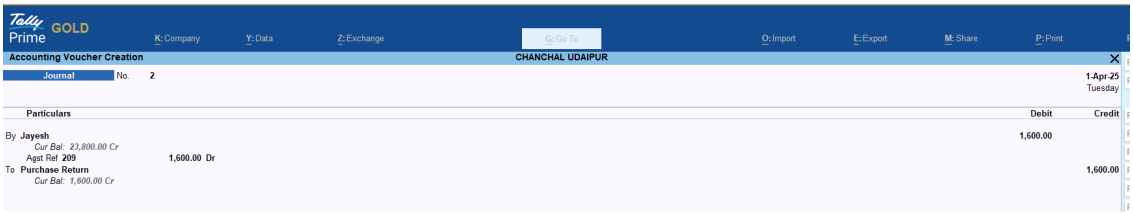
8. Goods sold of Rs. 42300 to local customers on counter by cash payment



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



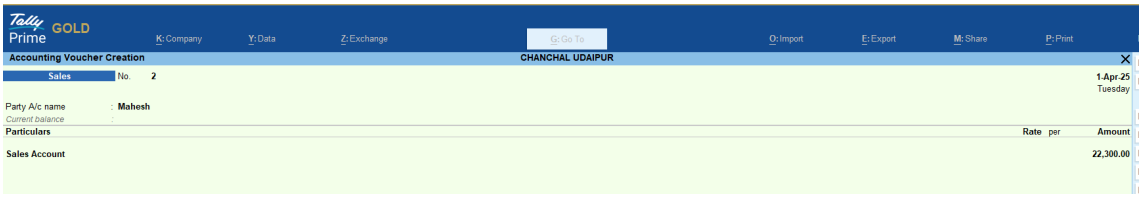
10. Goods returned to Jayesh of Rs. 1600 due to defective.



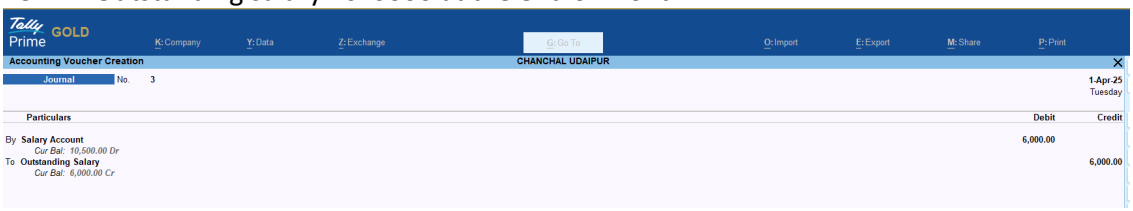
11. Order received from Mayank for Rs. 52000 goods

No entry

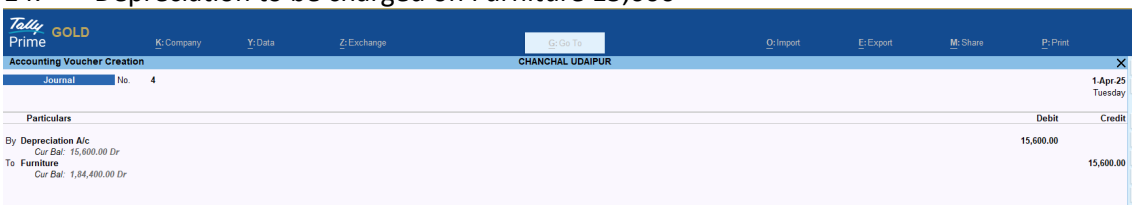
12. Goods sold of Rs. 22300 to Mahesh on credit



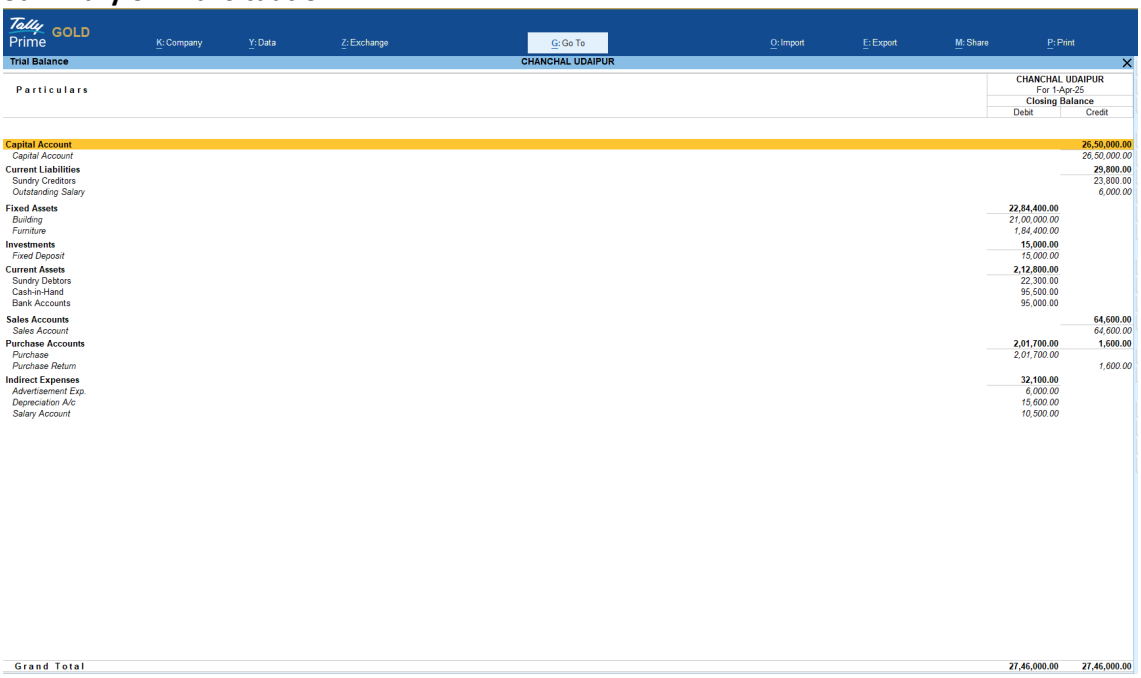
13. Outstanding salary Rs. 6000 at the end of month

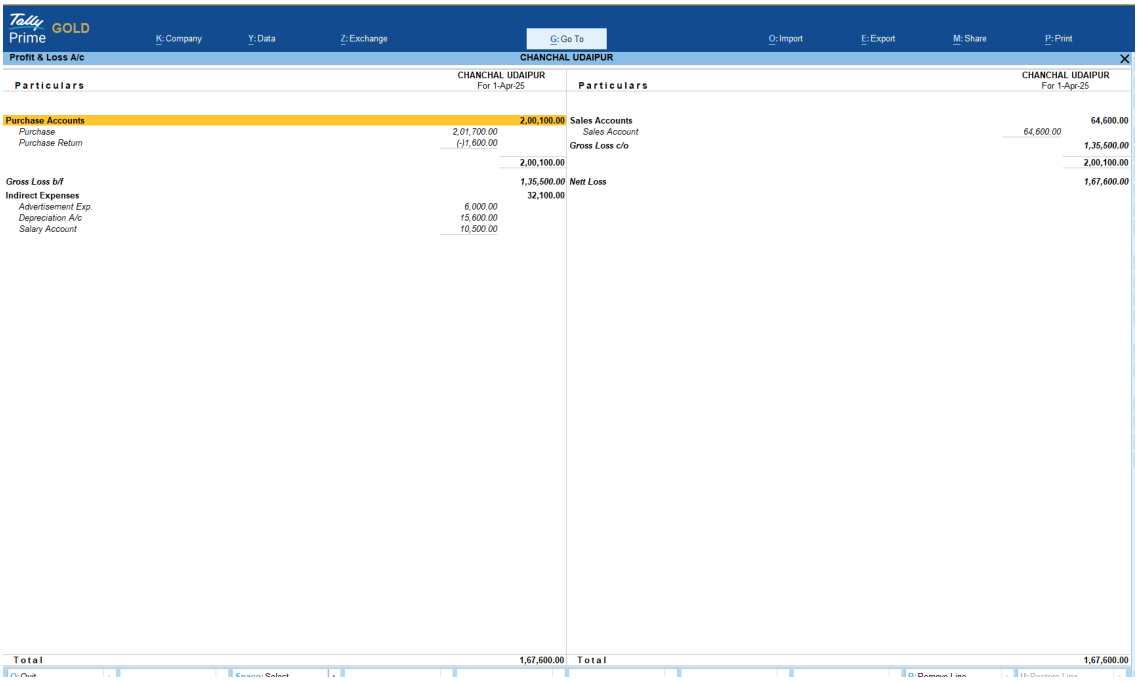


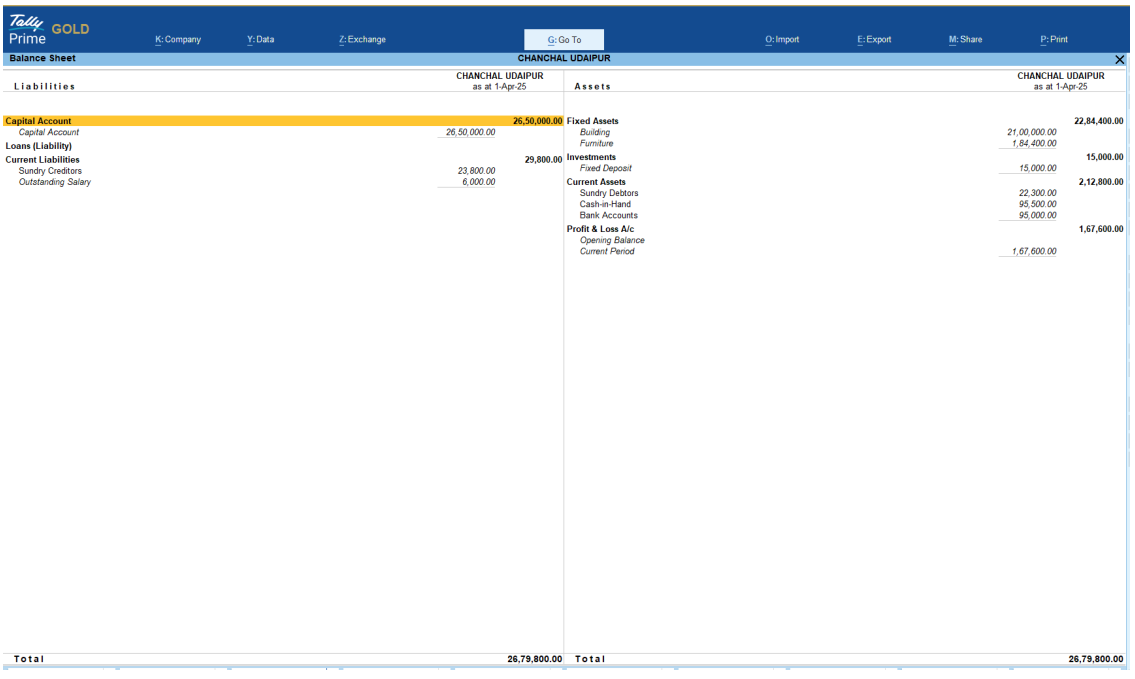
14. Depreciation to be charged on Furniture 15,600



Summary of final situation




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
Purchase Accounts 2,00,100.00
Purchase 2,01,700.00
Purchase Return (-)1,600.00
2,00,100.00
Gross Loss b/f 1,35,500.00
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
Particulars
CHANCHAL UDAIPUR
For 1-Apr-25
Sales Accounts 64,600.00
Sales Account 64,600.00
Gross Loss c/o 1,35,500.00
2,00,100.00
Nett Loss 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
Capital Account 26,50,000.00
Capital Account 26,50,000.00
Loans (Liability)
Current Liabilities 29,800.00
Sundry Creditors 23,800.00
Outstanding Salary 6,000.00
Total 26,79,800.00
Assets
CHANCHAL UDAIPUR
as at 1-Apr-25
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
Profit & Loss A/c 1,67,600.00
Opening Balance
Current Period 1,67,600.00
Total 26,79,800.00

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.

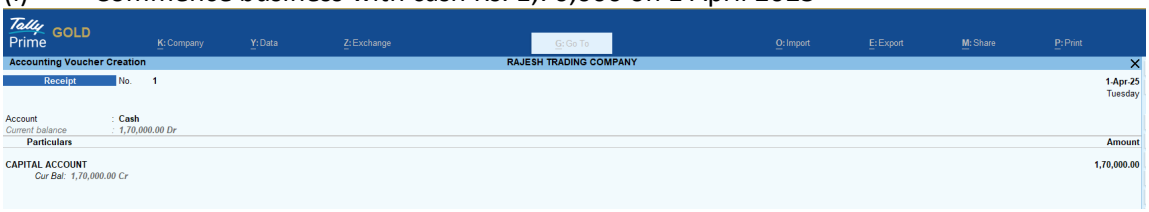
(xiv) On 31 May, 2025 bank charged interest for Rs. 500.

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

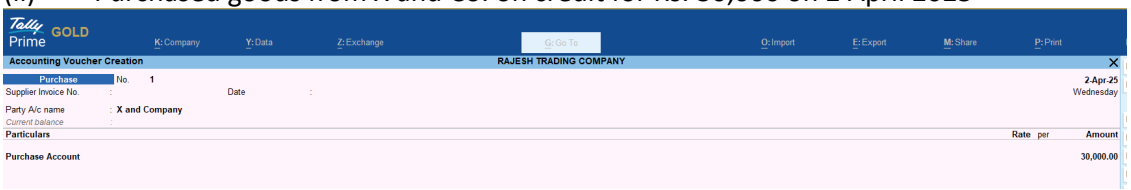
SUGGESTED SOLUTION:

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

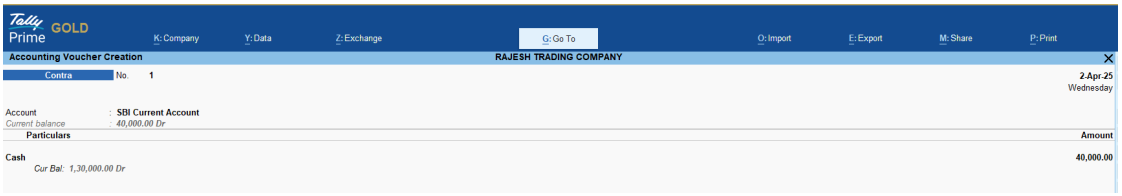
(i) Commence business with cash Rs. 1,70,000 on 1 April 2025



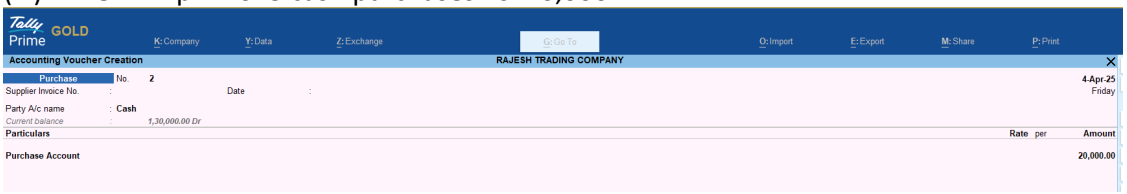
(ii) Purchased goods from X and Co. on credit for Rs. 30,000 on 2 April 2025



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



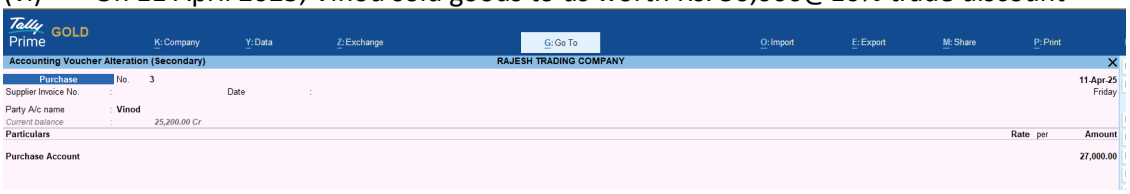
(iv) On 4 April 2025 cash purchases Rs. 20,000



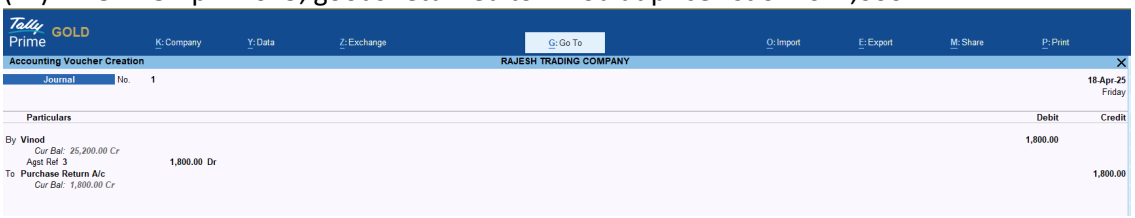
(v) On 9 April 2025 goods sold to Rama at price list of Rs. 60,000 and allowed a trade discount @ 10%



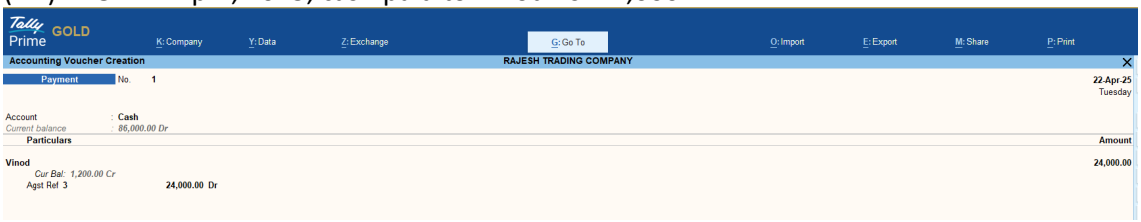
(vi) On 11 April 2025, Vinod sold goods to us worth Rs. 30,000@10% trade discount



(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



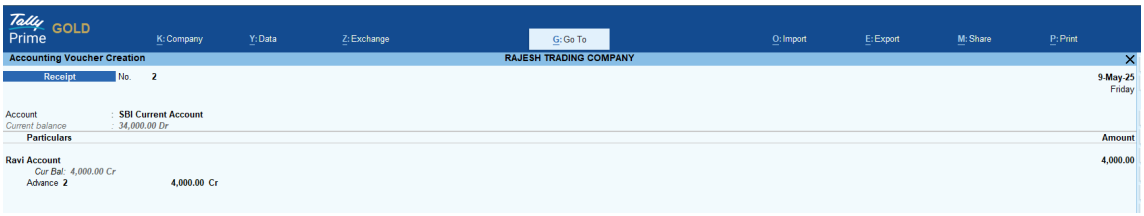
(ix) On 25 April 2025, Rama paid Rs. 43,000 in full settlement from his account.



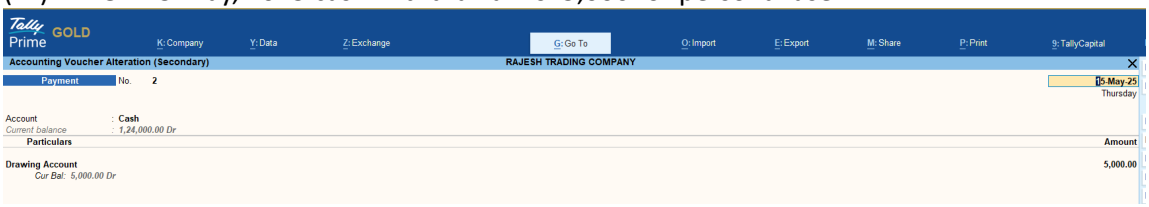
(x) On 7 May, 2025 goods were bought for Rs. 10,000 and payment was made by cheque from current account



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



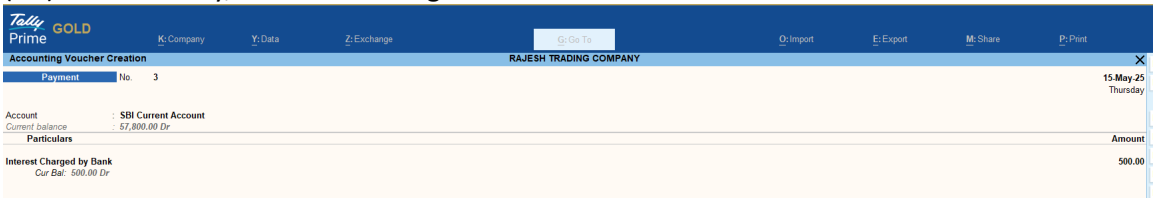
(xii) On 15 May, 2025 cash withdrawal Rs. 5,000 for personal use.



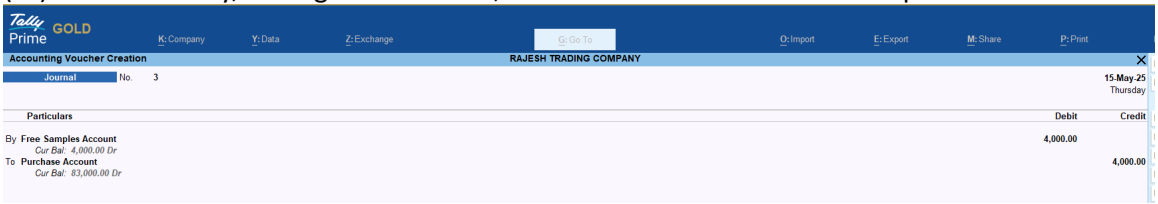
(xiii) On 21 May, 2025 goods sold to Ankit for Rs. 30,000 at trade discount @10% and a cash discount@10% and received a cheque for the full amount receivable. The cheque deposited into the bank same day.



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

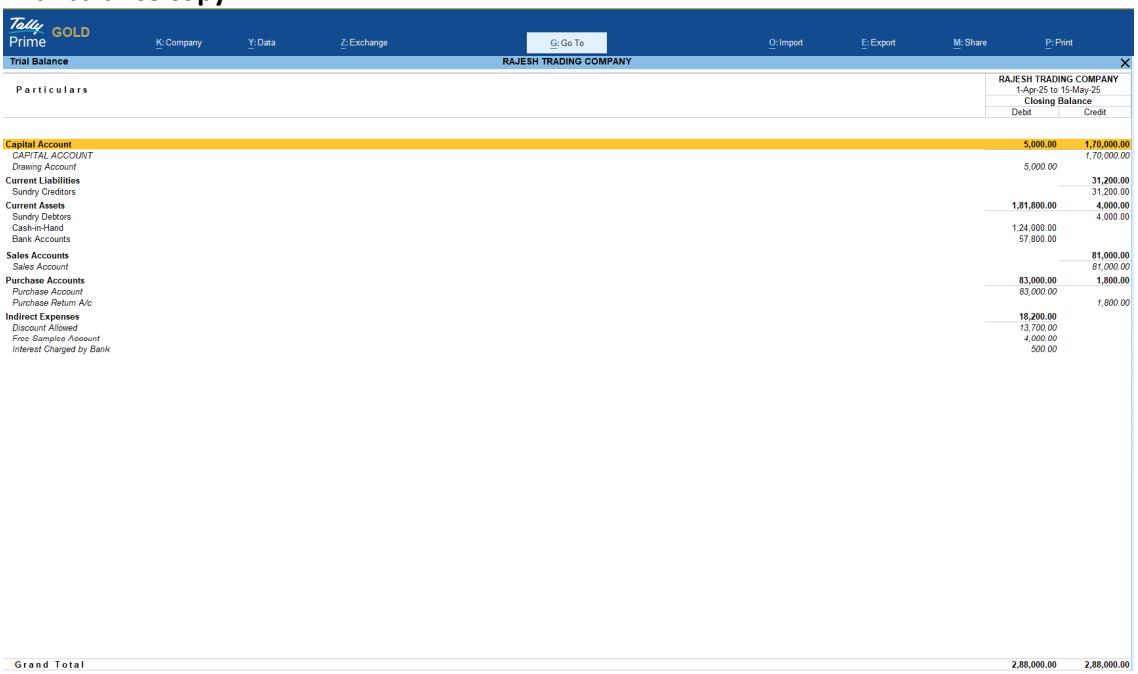


(xv) On 31 May, 2025 goods for Rs. 4,000 were distributed as free samples.



Final summary files

Trial balance copy

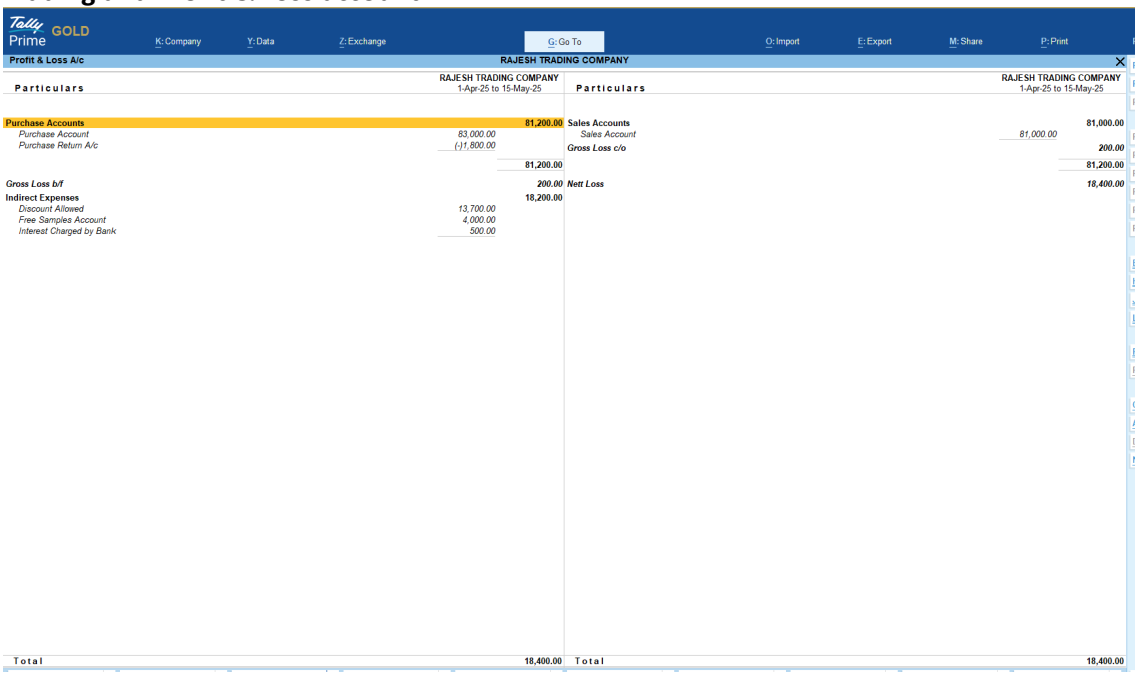


Tally Prime GOLD | K: Company | Y: Data | Z: Exchange | G: Go To | O: Import | E: Export | M: Share | P: Print

Trial Balance — **RAJESH TRADING COMPANY**

Particulars	RAJESH TRADING COMPANY 1-Apr-25 to 15-May-25 Closing Balance Debit	Credit
Capital Account	**5,000.00**	**1,70,000.00**
CAPITAL ACCOUNT		*1,70,000.00*
Drawing Account	*5,000.00*	
Current Liabilities		**31,200.00**
Sundry Creditors		31,200.00
Current Assets	**1,81,800.00**	**4,000.00**
Sundry Debtors		4,000.00
Cash-in-Hand	1,24,000.00	
Bank Accounts	57,800.00	
Sales Accounts		**81,000.00**
Sales Account		*81,000.00*
Purchase Accounts	**83,000.00**	**1,800.00**
Purchase Account	*83,000.00*	
Purchase Return A/c		*1,800.00*
Indirect Expenses	**18,200.00**	
Discount Allowed	*13,700.00*	
Free Samples Account	*4,000.00*	
Interest Charged by Bank	*500.00*	
Grand Total	**2,88,000.00**	**2,88,000.00**

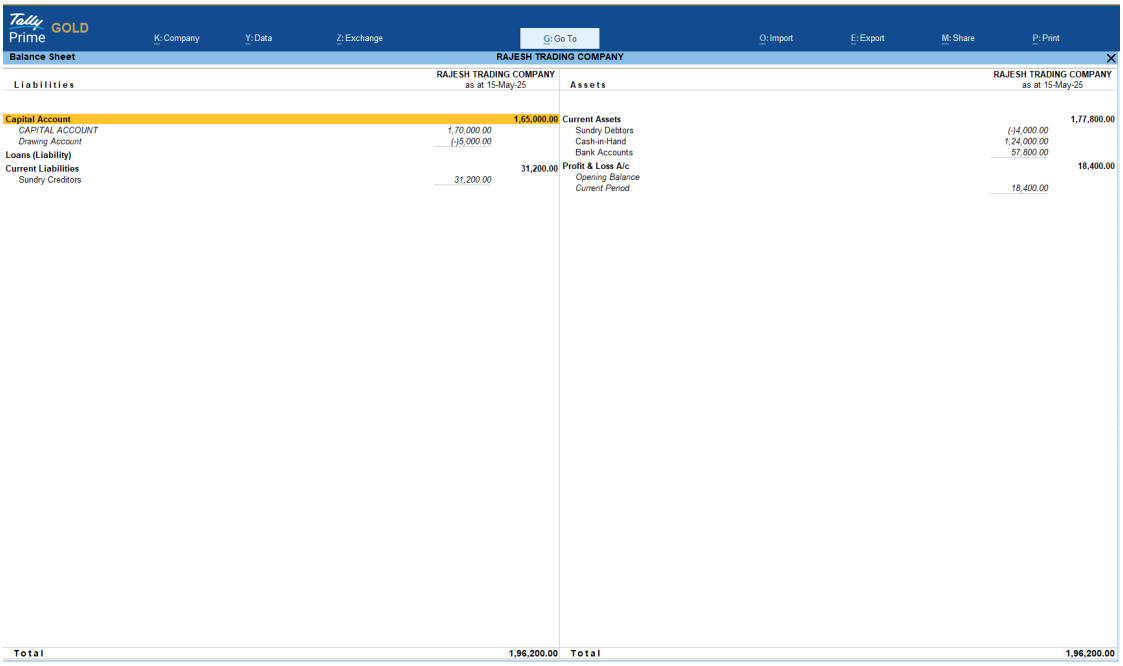
Trading and Profit & Loss account



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

Profit & Loss A/c — **RAJESH TRADING COMPANY**

Particulars	RAJESH TRADING COMPANY 1-Apr-25 to 15-May-25		Particulars	RAJESH TRADING COMPANY 1-Apr-25 to 15-May-25	
Purchase Accounts		**81,200.00**	**Sales Accounts**		**81,000.00**
Purchase Account	*83,000.00*		*Sales Account*	*81,000.00*	
Purchase Return A/c	*(-)1,800.00*		***Gross Loss c/o***		***200.00***
		81,200.00			**81,200.00**
Gross Loss b/f		***200.00***	***Nett Loss***		***18,400.00***
Indirect Expenses		**18,200.00**			
Discount Allowed	*13,700.00*				
Free Samples Account	*4,000.00*				
Interest Charged by Bank	*500.00*				
Total		**18,400.00**	Total		**18,400.00**



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

Liabilities	RAJESH TRADING COMPANY as at 15-May-25		Assets	RAJESH TRADING COMPANY as at 15-May-25	
Capital Account		**1,65,000.00**	**Current Assets**		**1,77,800.00**
CAPITAL ACCOUNT	*1,70,000.00*		Sundry Debtors	*(-)4,000.00*	
Drawing Account	*(-)5,000.00*		Cash-in-Hand	*1,24,000.00*	
Loans (Liability)			Bank Accounts	*57,800.00*	
Current Liabilities		**31,200.00**	**Profit & Loss A/c**		**18,400.00**
Sundry Creditors	*31,200.00*		*Opening Balance*		
			Current Period	*18,400.00*	
Total		**1,96,200.00**	**Total**		**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 5,00,000रू.
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 40,000रू. 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 55,000रू. 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 30,000रू. 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 35,000रू. 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 5,200रू.।

7. Additional capital introduced by opening a new bank account directly from personal cash balance of Rs. 30,000
व्यापारी द्वारा अतिरिक्त पूंजी का विनियोंग सीधें एक नया बैंक खाता खुलवाकर उसी में राशि जमा करके किया गया।

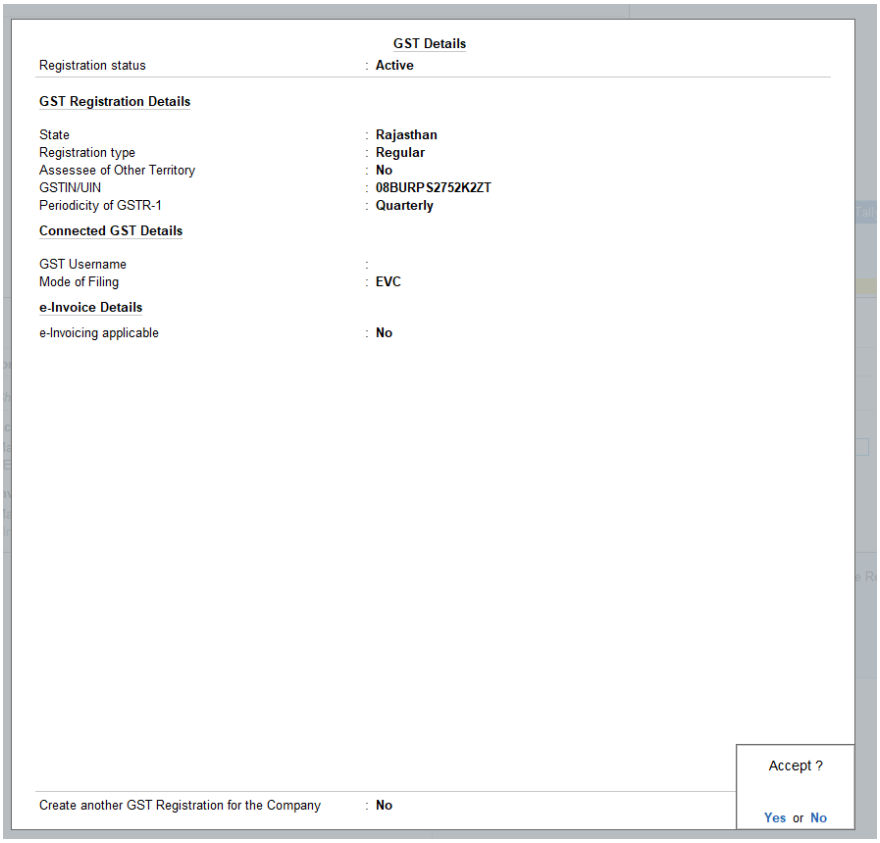
8. Rent paid through cheque of Rs. 7,200
चैक द्वारा किराया भुगतान 7,200रू.।

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 20,000रू. का माल का नकद क्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।

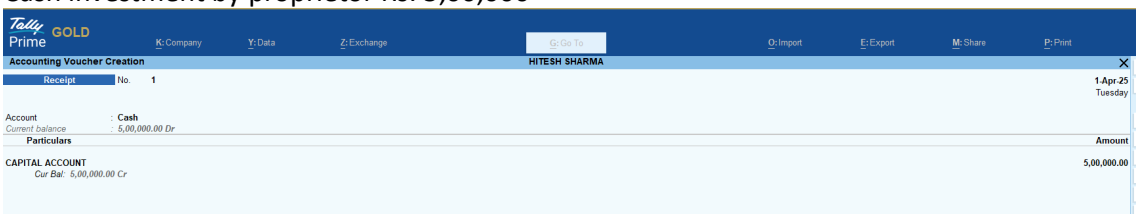
10. Goods sold to a registered dealer (UG enterprises) of Rs. 35,000 on Credit. CGST @ 14% and SGST @ 14% charged extra.
एक पंजीकृत व्यापारी (यूजी एन्टरप्राइजेज) से 35,000रू. का माल का उधार विक्रय। सीजीएसटी 14 प्रतिशत एवं एसजीएसटी 14 प्रतिशत अलग से चार्ज किया गया।

SUGGESTED SOLUTION:

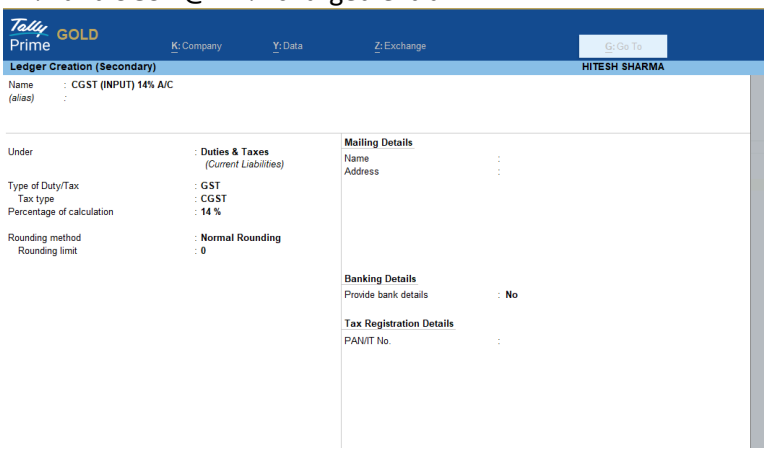
ENTER GST DETAILS ON CREATION OF COMPANY

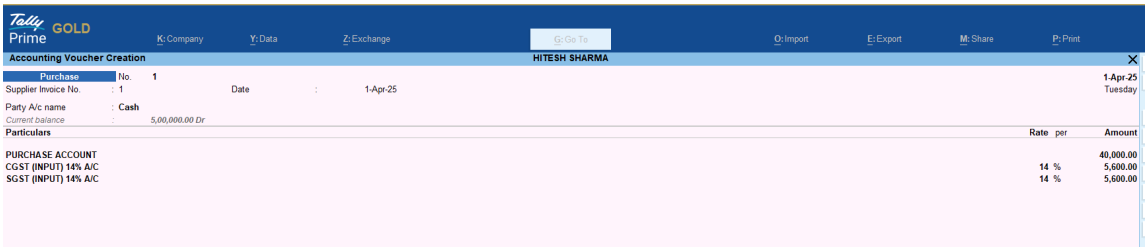


Cash investment by proprietor Rs. 5,00,000

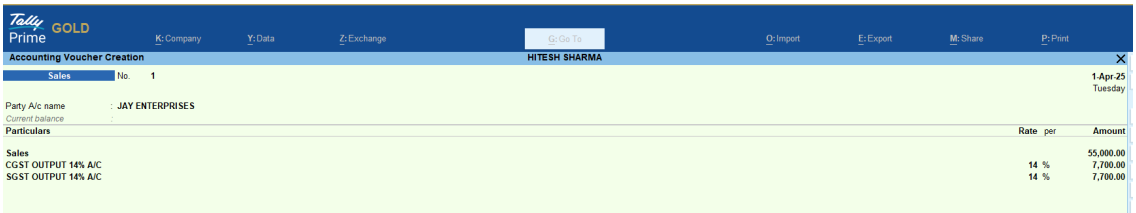


Good purchased from a registered dealer (Prerna enterprises) of Rs. 40,000 in cash. CGST @ 14% and SGST @ 14% charged extra.

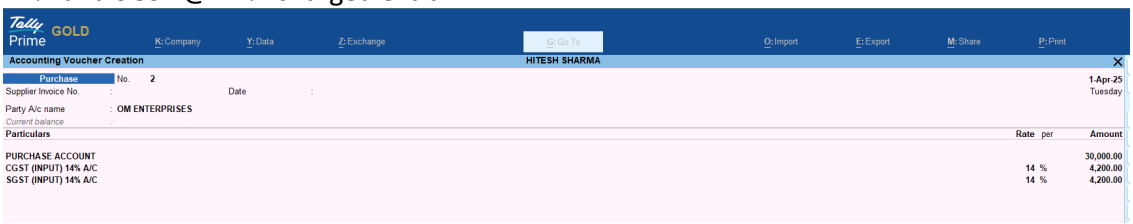




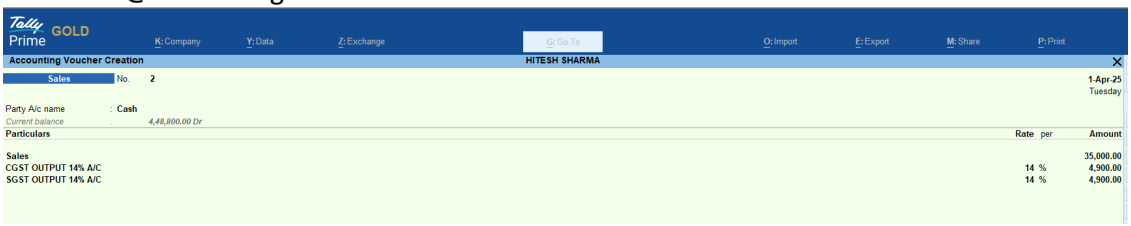
Goods sold to a registered dealer (Jay enterprises) of Rs. 55,000 on credit on the condition that the dealer will make payment within 10 days. CGST @ 14% and SGST @ 14% charged extra.



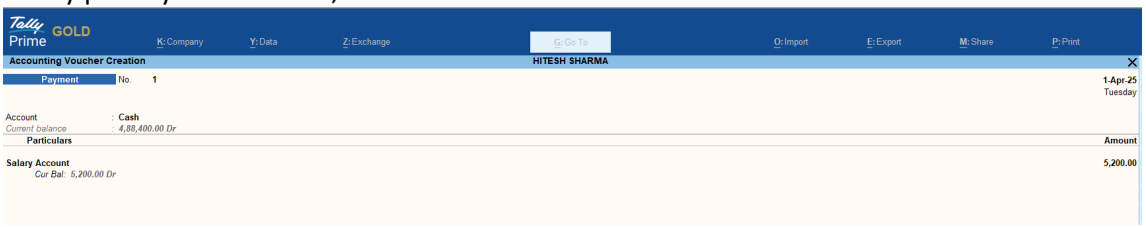
Good purchased from a registered dealer (Om enterprises) of Rs. 30,000 on credit. CGST @ 14% and SGST @ 14% charged extra.



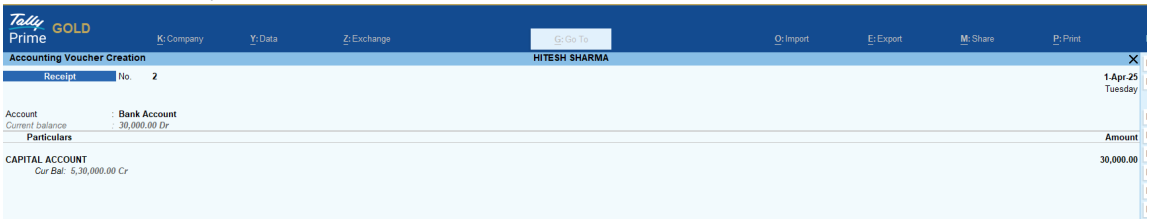
Goods sold to a registered dealer (Umang enterprises) of Rs. 35,000 on cash. CGST @ 14% and SGST @ 14% charged extra.



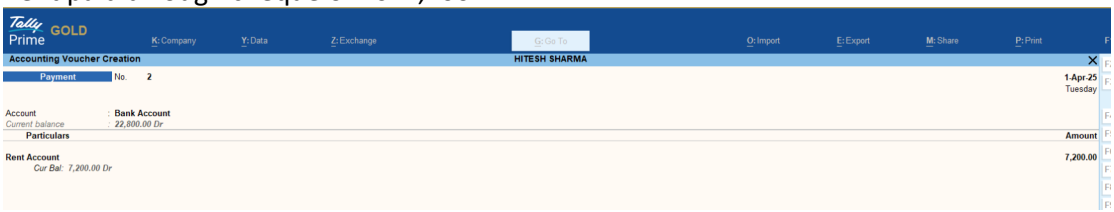
Salary paid by cash of Rs. 5,200



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



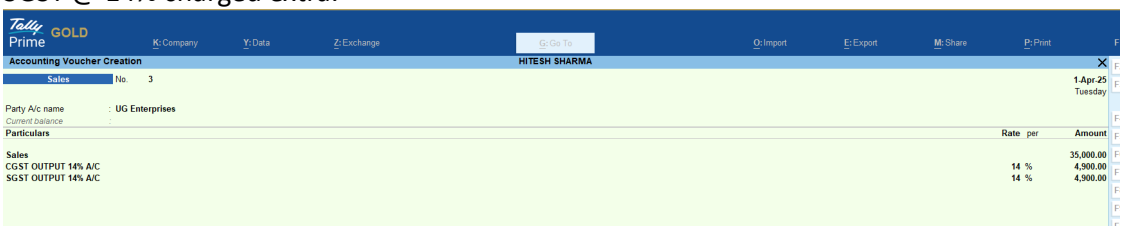
Rent paid through cheque of Rs. 7,200



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

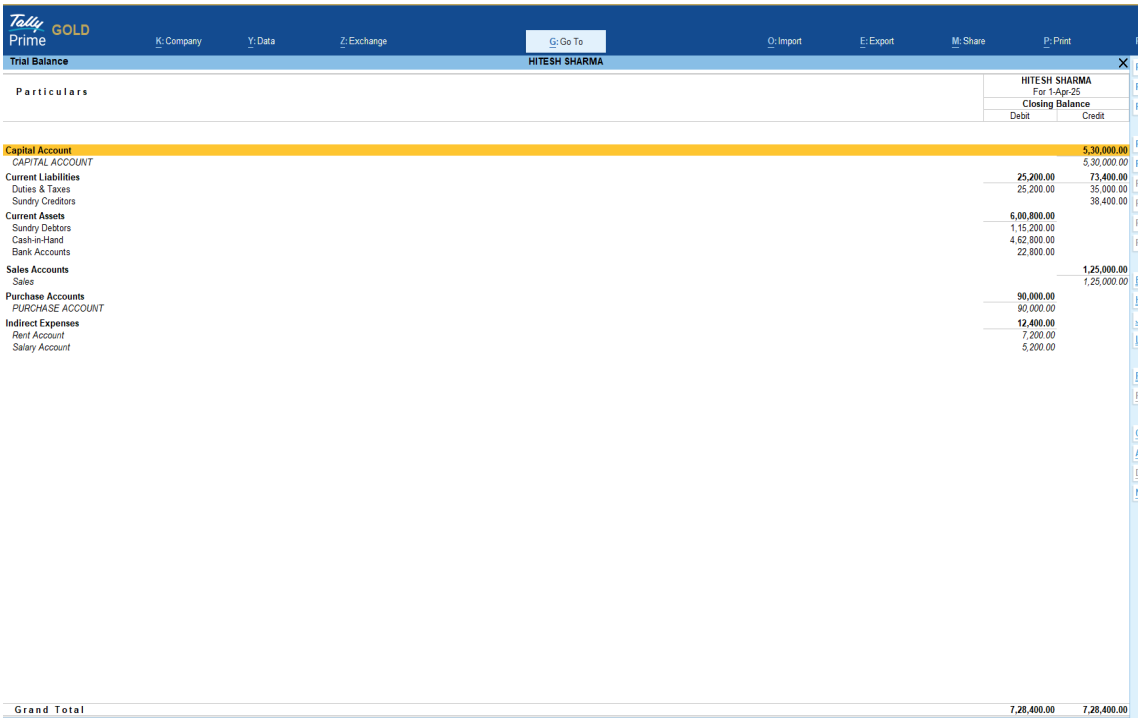


Goods sold to a registered dealer (UG enterprises) of Rs. 35,000 on Credit. CGST @ 14% and SGST @ 14% charged extra.



Final summary statements

Trial Balance

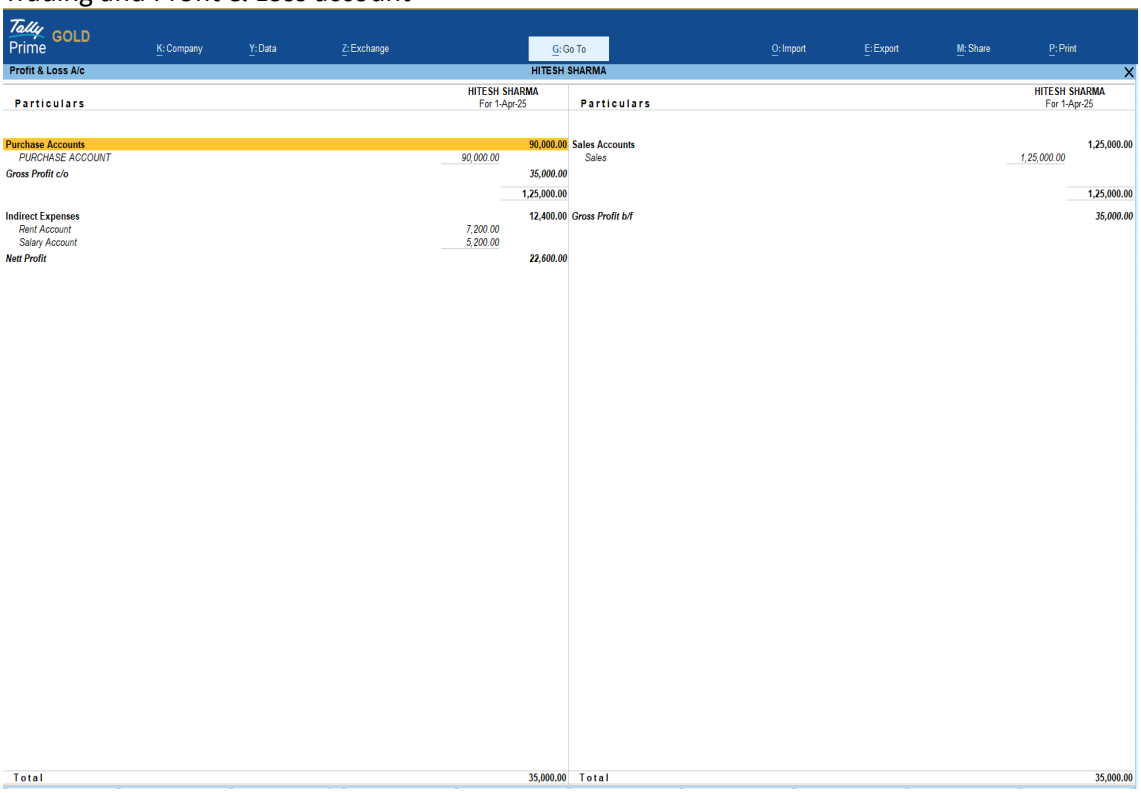


Tally Prime GOLD — K: Company | Y: Data | Z: Exchange | G: Go To | O: Import | E: Export | M: Share | P: Print

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	**25,200.00**	**73,400.00**
Duties & Taxes	25,200.00	35,000.00
Sundry Creditors		38,400.00
Current Assets	**6,00,800.00**	
Sundry Debtors	1,15,200.00	
Cash-in-Hand	4,62,800.00	
Bank Accounts	22,800.00	
Sales Accounts		**1,25,000.00**
Sales		*1,25,000.00*
Purchase Accounts	**90,000.00**	
PURCHASE ACCOUNT	*90,000.00*	
Indirect Expenses	**12,400.00**	
Rent Account	*7,200.00*	
Salary Account	*5,200.00*	
Grand Total	**7,28,400.00**	**7,28,400.00**

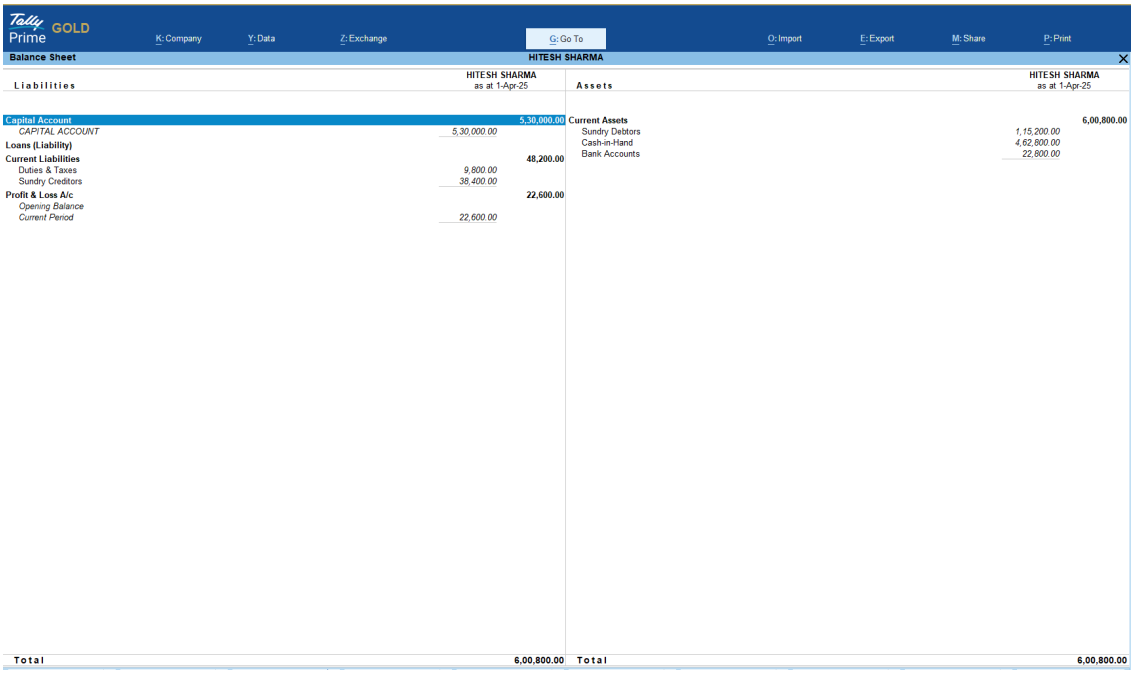
Trading and Profit & Loss account

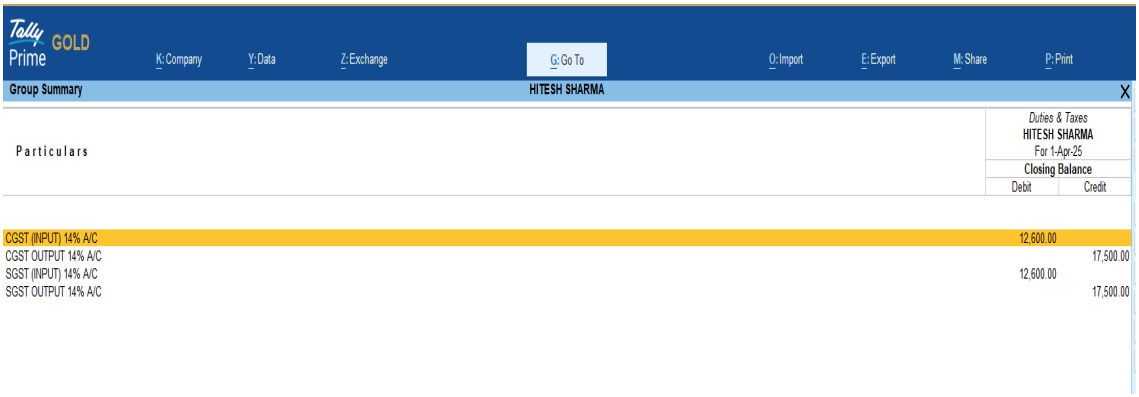


Tally Prime GOLD — K: Company | Y: Data | Z: Exchange | G: Go To | O: Import | E: Export | M: Share | P: Print

Profit & Loss A/c — HITESH SHARMA

Particulars	HITESH SHARMA For 1-Apr-25		Particulars	HITESH SHARMA For 1-Apr-25	
Purchase Accounts		**90,000.00**	**Sales Accounts**		**1,25,000.00**
PURCHASE ACCOUNT	*90,000.00*		Sales	*1,25,000.00*	
Gross Profit c/o		***35,000.00***			
		1,25,000.00			**1,25,000.00**
Indirect Expenses		**12,400.00**	***Gross Profit b/f***		***35,000.00***
Rent Account	*7,200.00*				
Salary Account	*5,200.00*				
Nett Profit		***22,600.00***			
Total		35,000.00	Total		35,000.00





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

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:

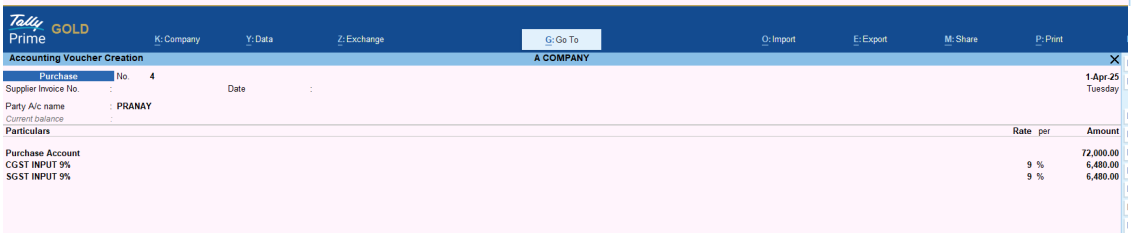
NOTE : CGST INPUT, SGST INPUT, IGST INPUT, CGST OUTPUT , SGST OUPUT, IGST OUTPUT ACCOUNT GROUP WILL BE DUTIES AND TAXES

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 Alteration (Secondary) — A COMPANY

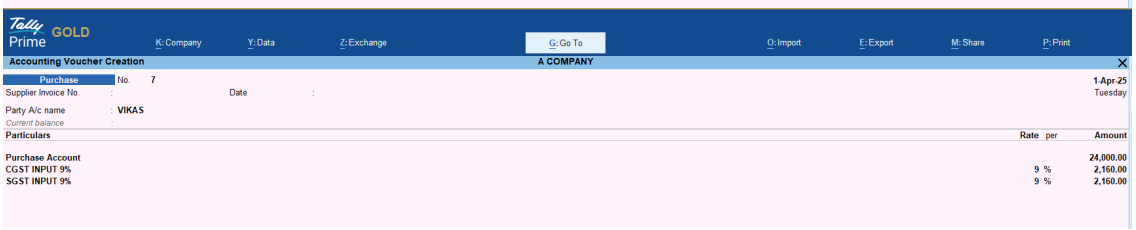
Purchase No. 6 — 1-Apr-25 Tuesday

Supplier Invoice No. : Date :

Party A/c name : ISHA

Current balance : 30,444.00 Cr

Particulars	Rate	per	Amount
Purchase Account			25,800.00
IGST INPUT 18%	9	%	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 Tuesday

Supplier Invoice No. : Date :

Party A/c name : VIKAS

Current balance :

Particulars	Rate	per	Amount
Purchase Account			24,000.00
CGST INPUT 9%	9	%	2,160.00
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 Tuesday

Party A/c name : S

Current balance :

Particulars	Rate	per	Amount
Sales			48,000.00
CGST OUTPUT 9% A/C	9	%	4,320.00
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

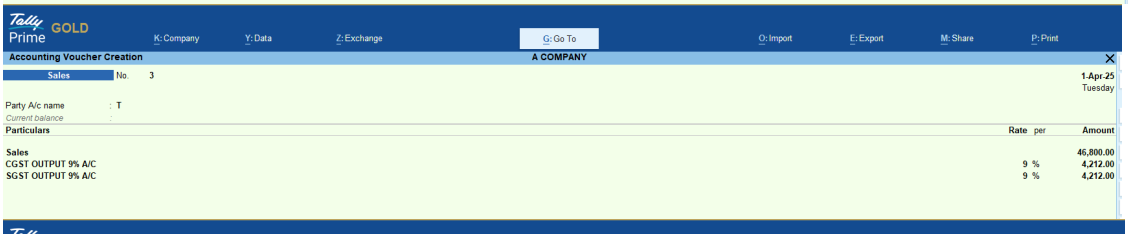
Accounting Voucher Creation — A COMPANY

Sales No. 2 — 1-Apr-25 Tuesday

Party A/c name : M

Current balance :

Particulars	Rate	per	Amount
Sales			45,000.00
IGST OUTPUT 18%	18	%	8,100.00


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

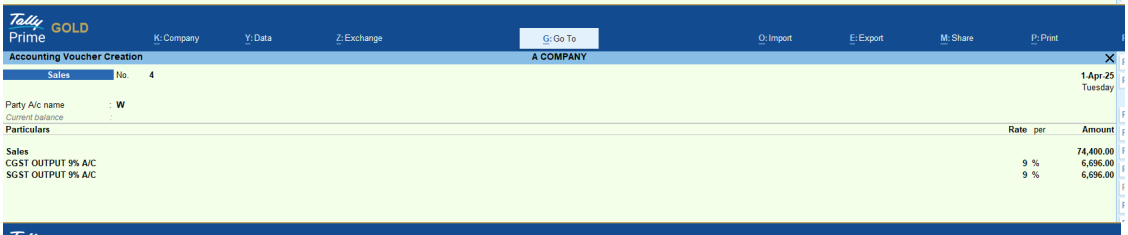
Accounting Voucher Creation — A COMPANY

Sales No. 3 — 1-Apr-25 Tuesday

Party A/c name : T

Current balance :

Particulars	Rate	per	Amount
Sales			46,800.00
CGST OUTPUT 9% A/C	9	%	4,212.00
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

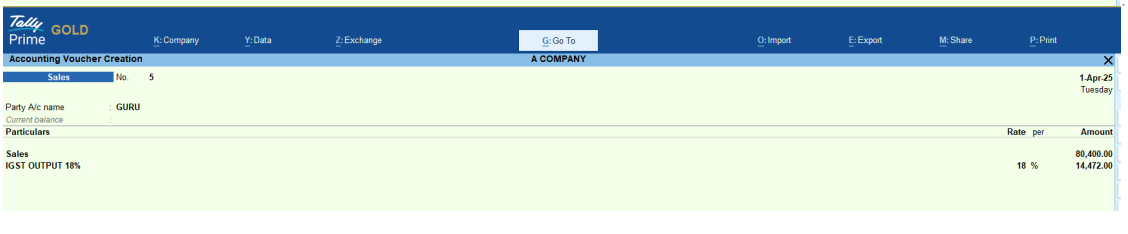
Accounting Voucher Creation — A COMPANY

Sales No. 4 — 1-Apr-25 Tuesday

Party A/c name : W

Current balance :

Particulars	Rate	per	Amount
Sales			74,400.00
CGST OUTPUT 9% A/C	9	%	6,696.00
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 Tuesday

Party A/c name : GURU

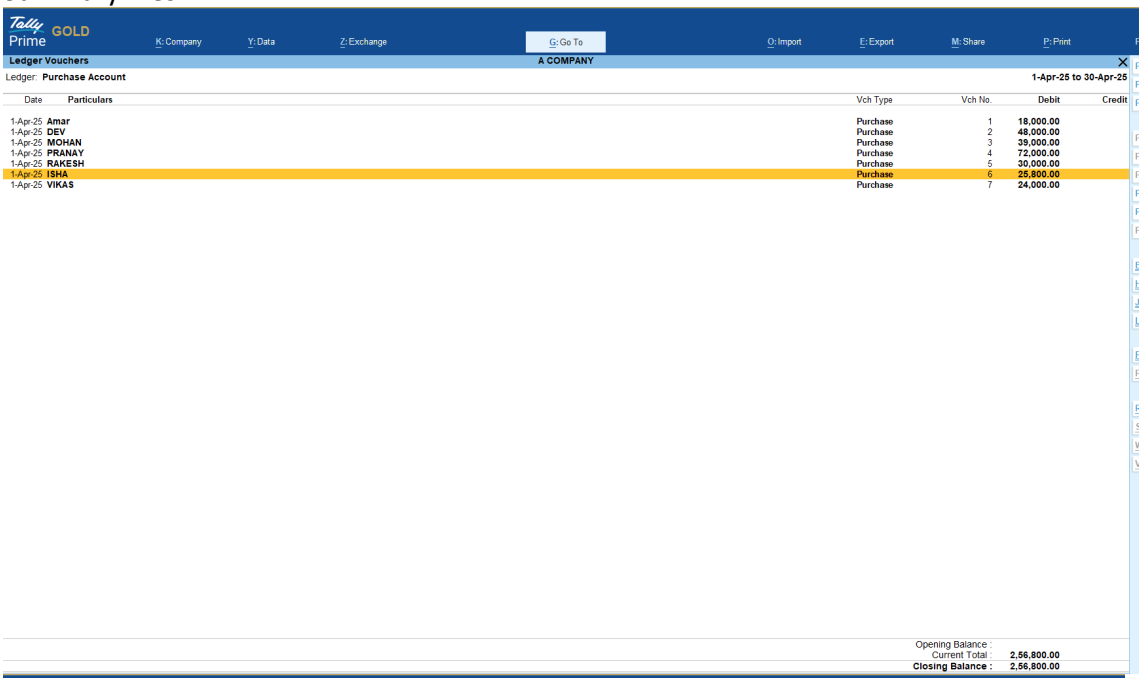
Current balance :

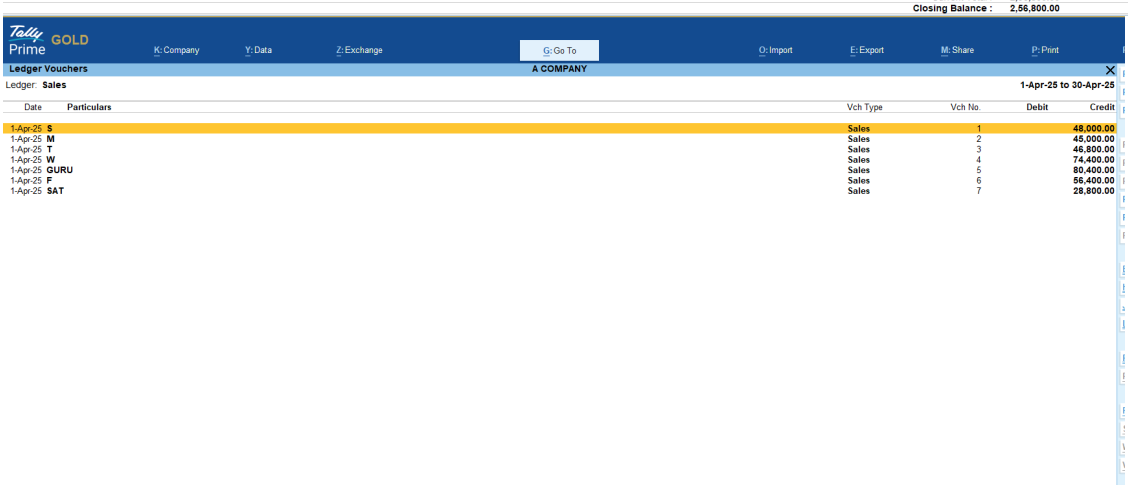
Particulars	Rate	per	Amount
Sales			80,400.00
IGST OUTPUT 18%	18	%	14,472.00

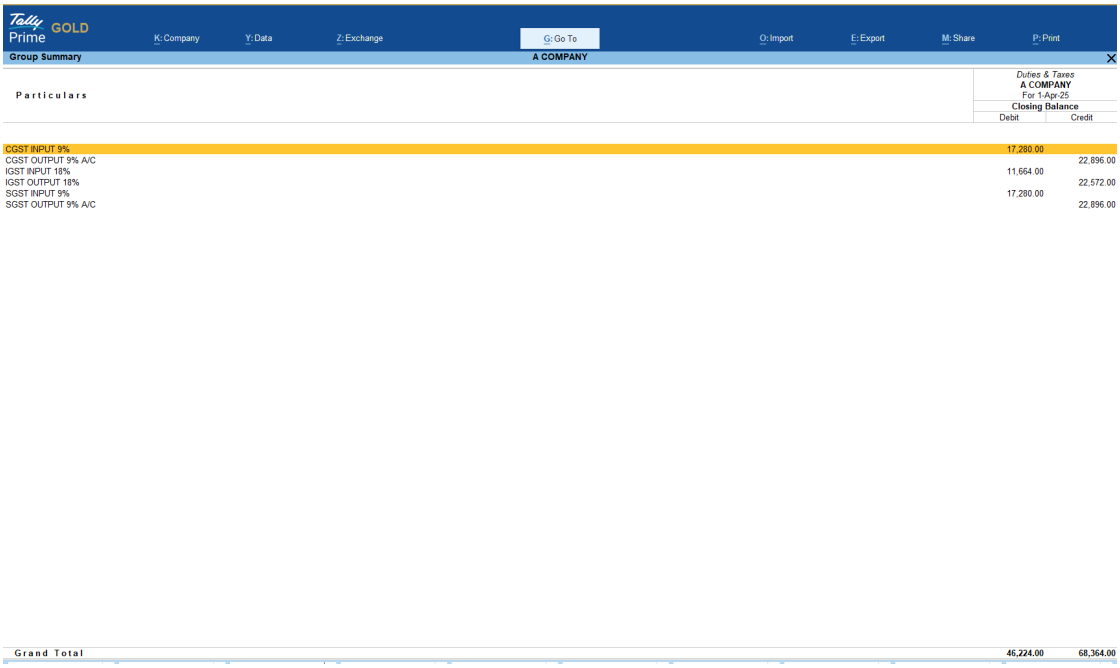




Summary files







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 90,000रू.

Balance of capital Rs. 8,47,500

पूंजी का प्रारम्भिक शेष 8,47,500रू.

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

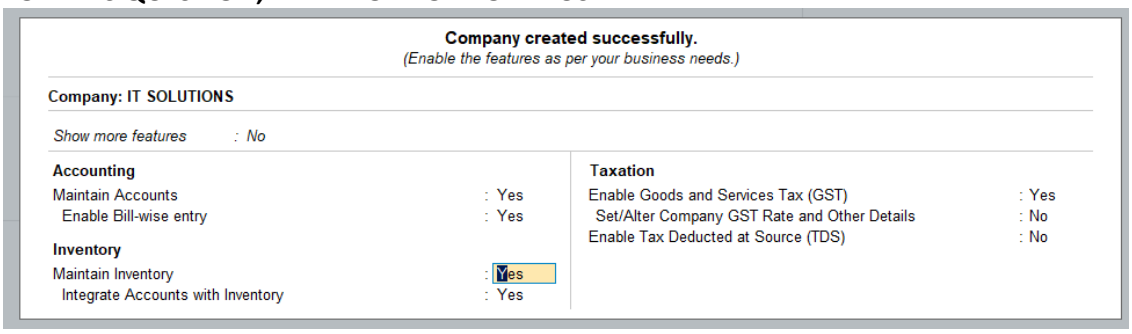
1. Sales 3 Keyboard @ Rs. 450 each to a customer on cash
   3 कीबोर्ड 450रू. की दर से एक ग्राहक को नकद विक्रय।
2. Purchase from a registered dealer : CPU 5 @ Rs. 6100, 5 Monitor@ Rs. 5000 on cash

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

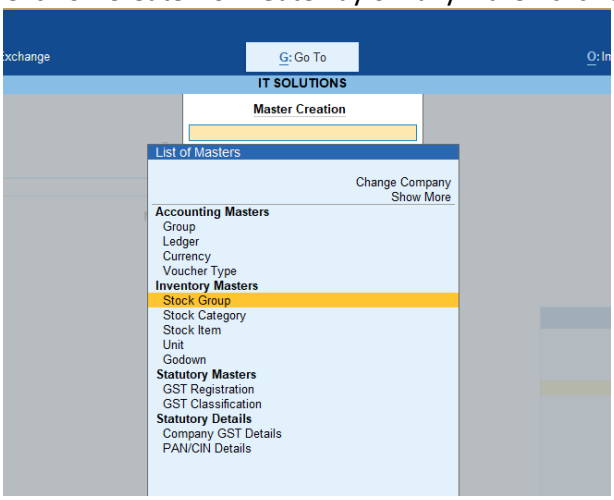
3. Sale one Samsung mobile @ Rs.19000
19,000रू. एक सेमसन्ग मोबाइल बेचा ।
4. Cash Sales of 15 Pen drive to a shop keeper @ Rs. 120 each
एक दुकानदार को नकद विक्रय 15 पेन ड्राइव 120रू. की दर से।
5. Computer repairing charges received Rs. 1,100
1,100रू. कम्प्युटर रिपेयरिंग चार्जेज के प्राप्त हुये।
6. 2 Nokia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

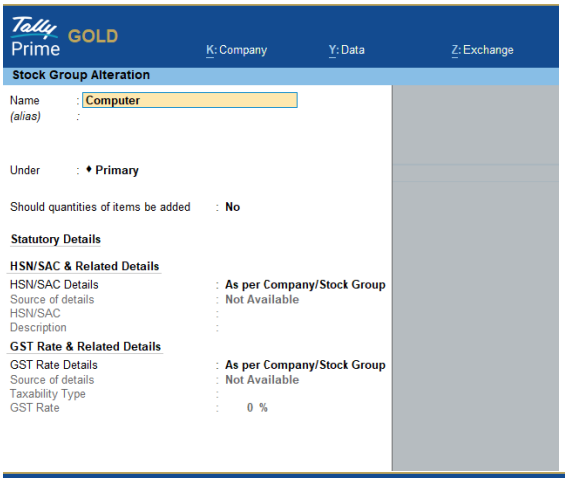
SUGGESTED SOLUTION:

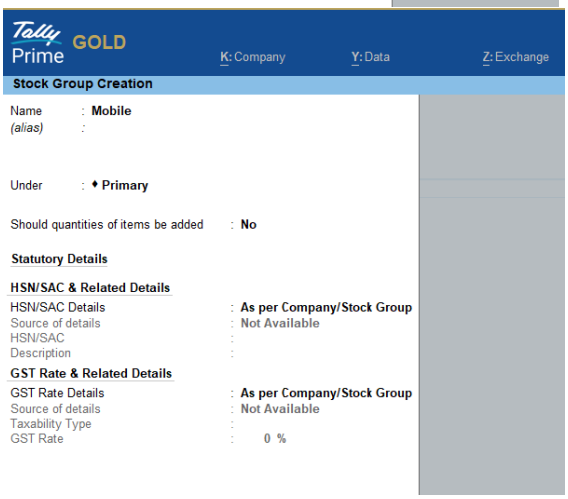
FOR THIS QUESTION, INVENTORY OPTION MUST BE ENABLED



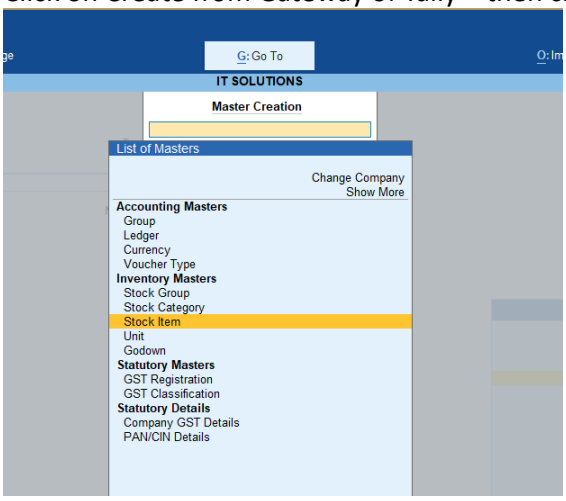
Click on Create from Gateway of Tally > then click stock group (to create stock group)

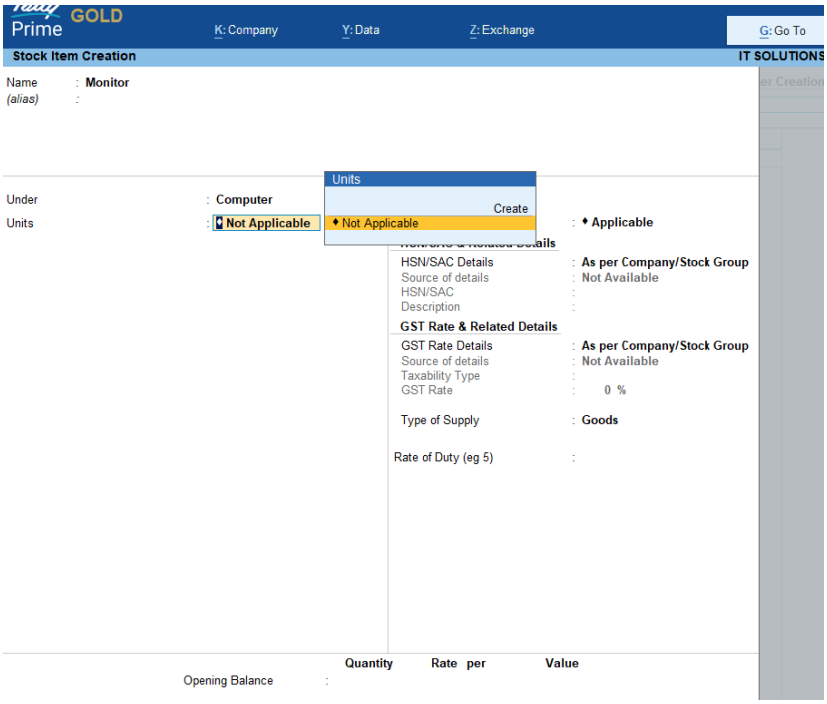




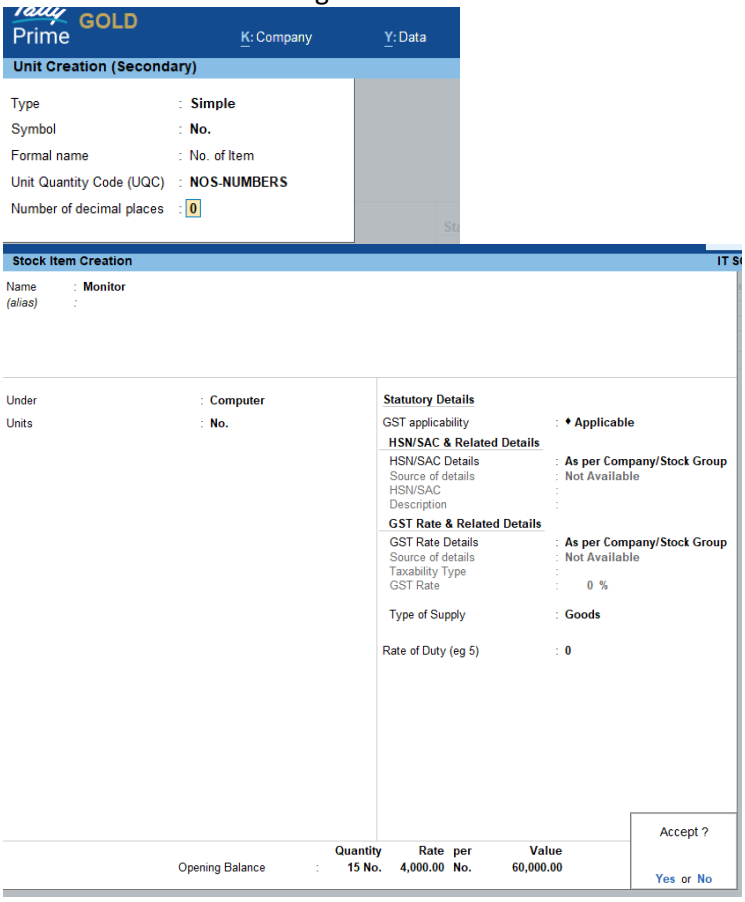


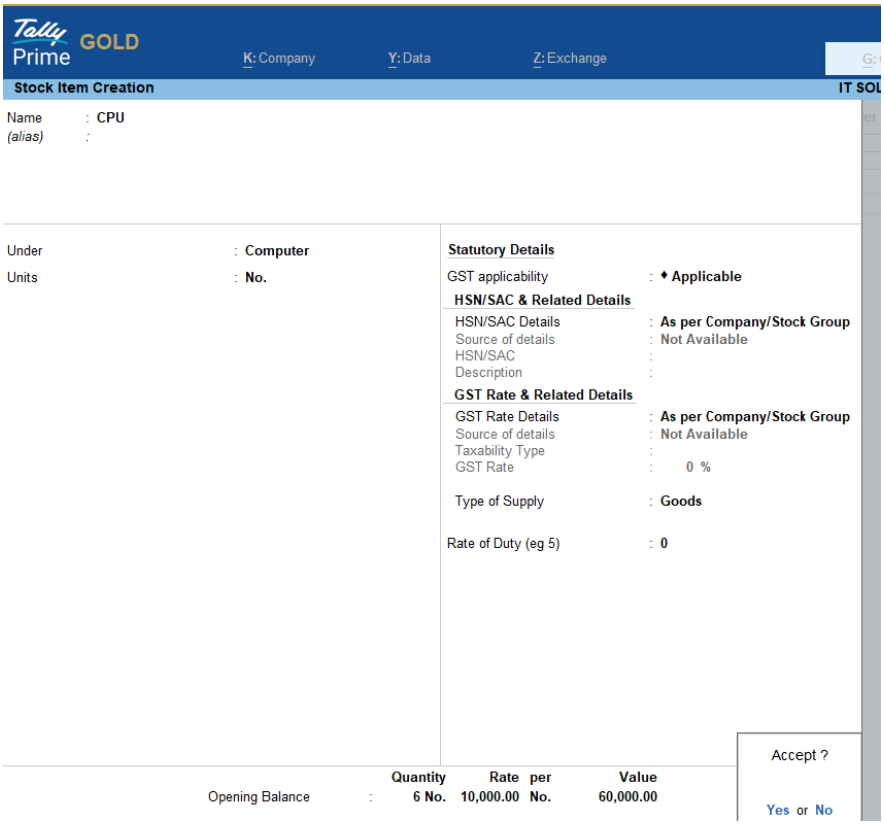
Click on Create from Gateway of Tally > then click stock item (to create stock items)



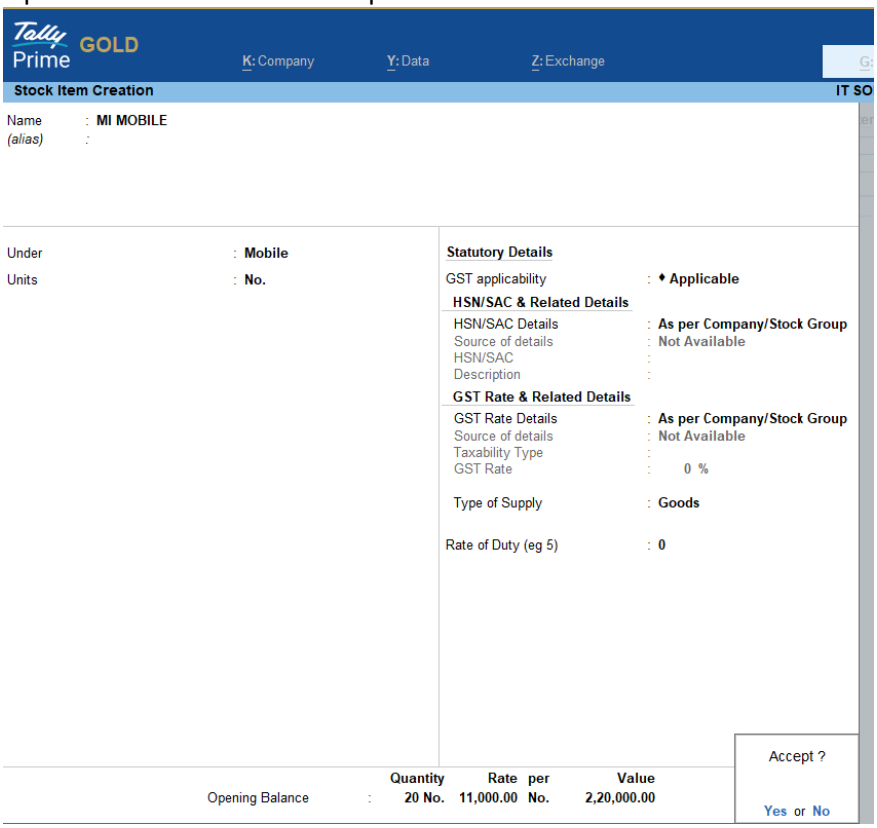


Click on create for creating units for stock





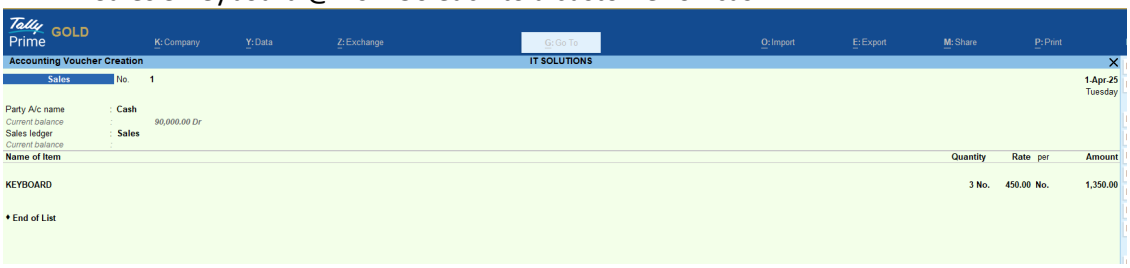
Open other stock item of computer as above.



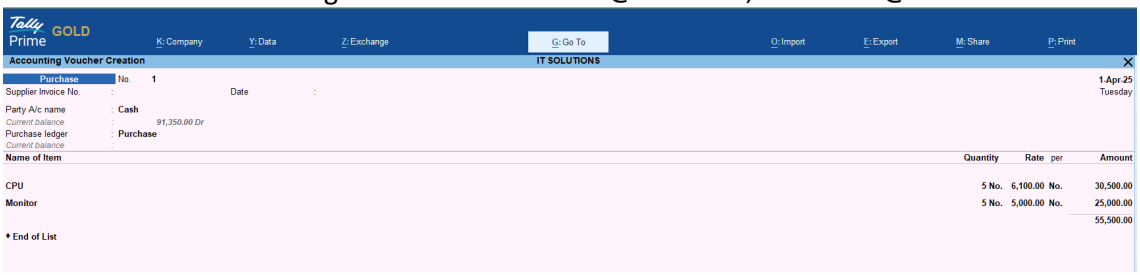
Open other stock item of mobile as above.

Transactions

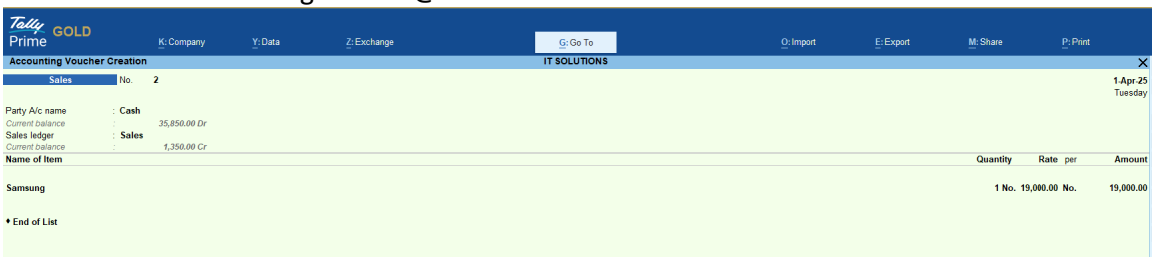
1. Sales 3 Keyboard @ Rs. 450 each to a customer on cash



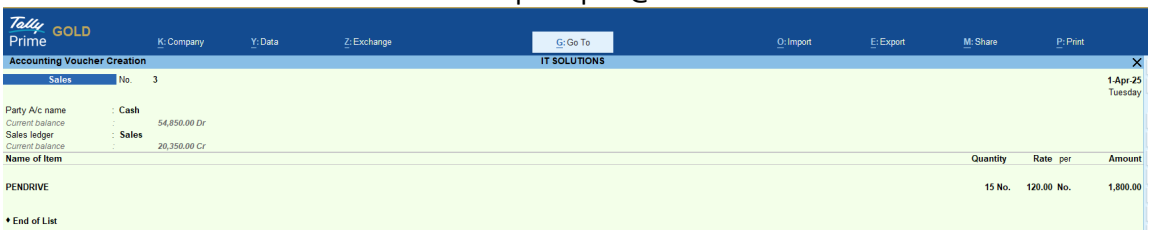
2. Purchase from a registered dealer : CPU 5 @ Rs. 6100, 5 Monitor@ Rs. 5000 on cash



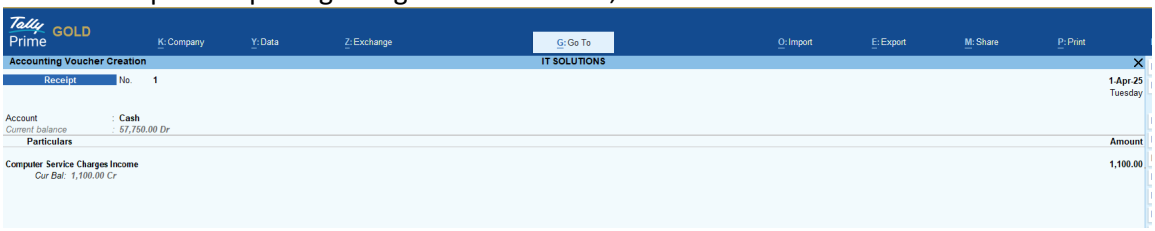
3. Sale one Samsung mobile @ Rs.19000



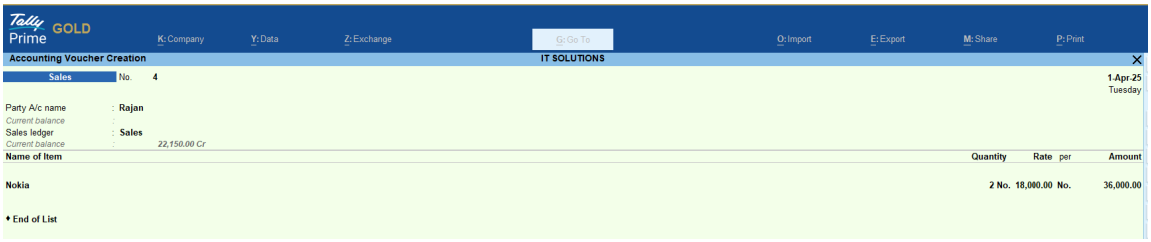
4. Cash Sales of 15 Pen drive to a shop keeper @ Rs. 120 each



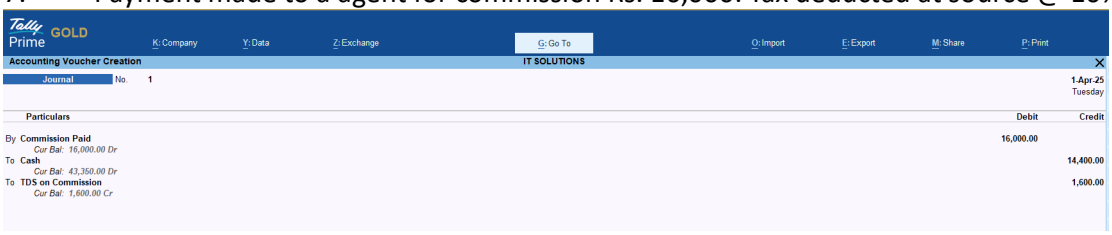
5. Computer repairing charges received Rs. 1,100



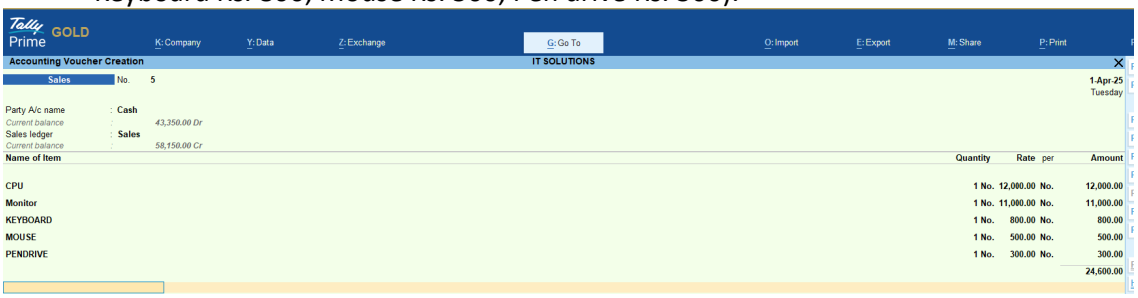
6. 2 Nokia phone sold on credit to Rajan @ Rs. 18,000 each



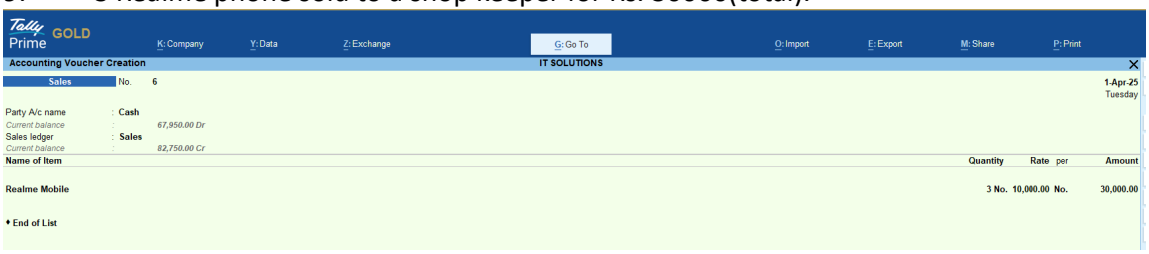
7. Payment made to a agent for commission Rs. 16,000. Tax deducted at source @ 10%.



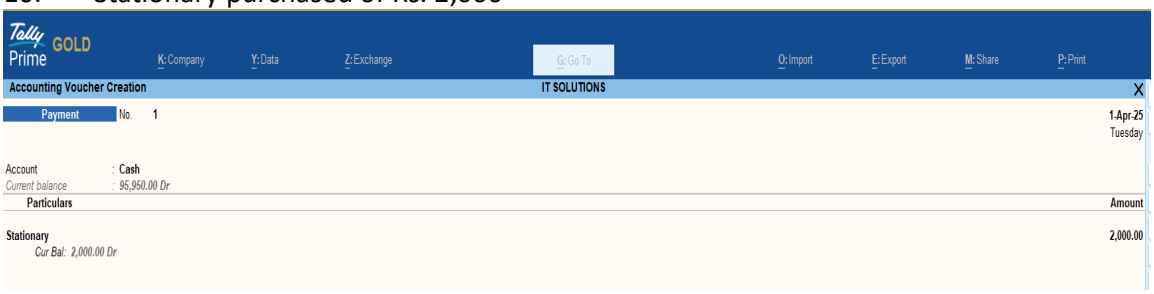
8. Sale of a complete computer set for Rs. 24,600 (CPU Rs. 12,000, Monitor Rs. 11,000, Keyboard Rs. 800, Mouse Rs. 500, Pen drive Rs. 300).



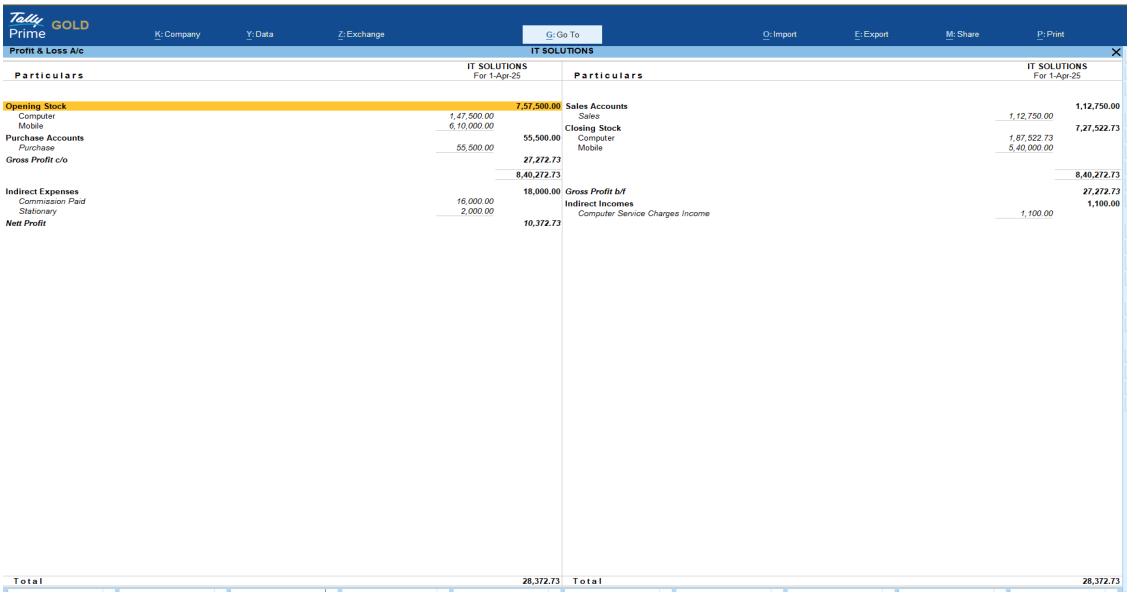
9. 3 Realme phone sold to a shop keeper for Rs. 30000(total).



10. Stationary purchased of Rs. 2,000



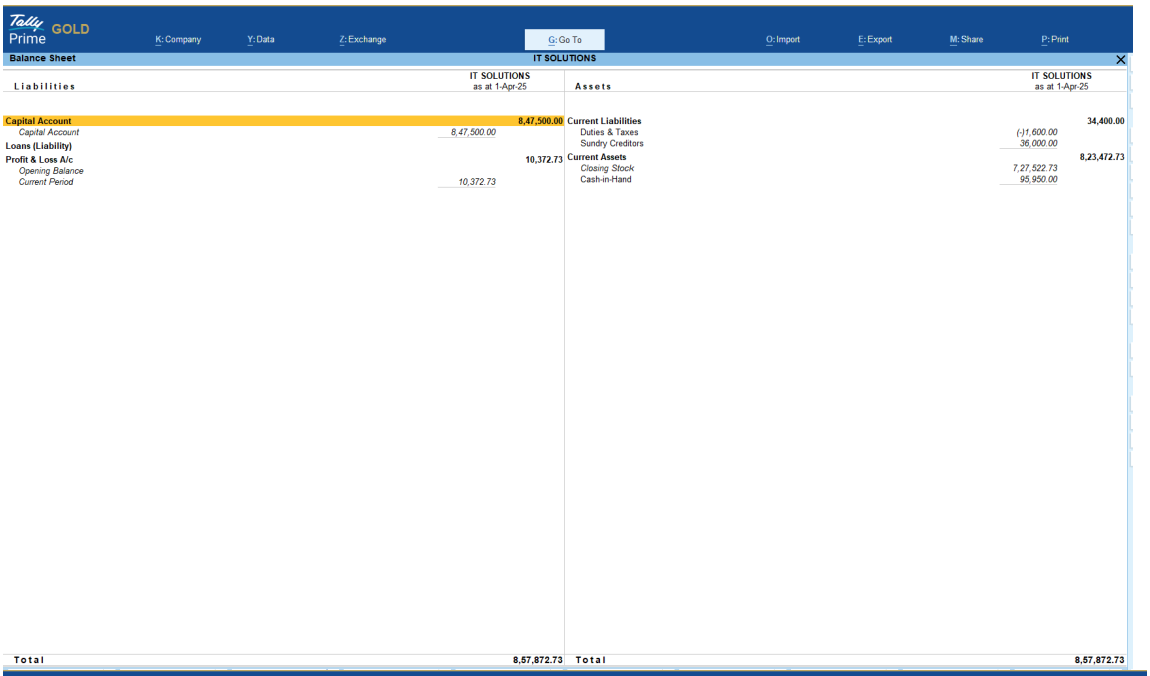
Summary files



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

Profit & Loss A/c — IT SOLUTIONS

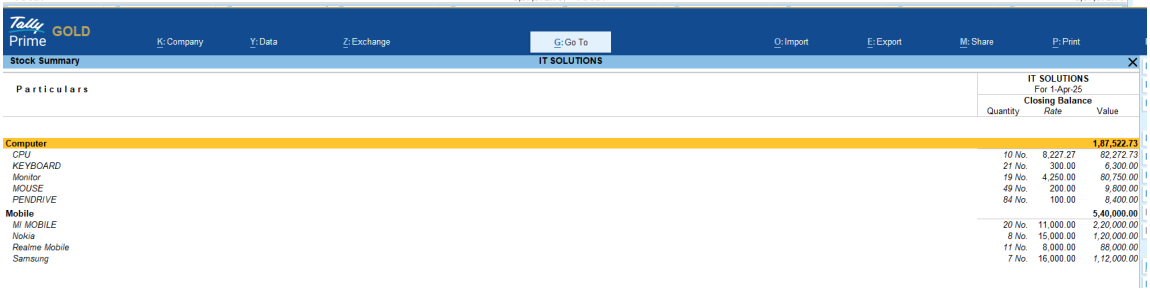
Particulars			Particulars		
	IT SOLUTIONS For 1-Apr-25			IT SOLUTIONS For 1-Apr-25	
Opening Stock		**7,57,500.00**	**Sales Accounts**		**1,12,750.00**
Computer	*1,47,500.00*		*Sales*	*1,12,750.00*	
Mobile	*6,10,000.00*		**Closing Stock**		**7,27,522.73**
Purchase Accounts		**55,500.00**	*Computer*	*1,87,522.73*	
Purchase	*55,500.00*		*Mobile*	*5,40,000.00*	
Gross Profit c/o		**27,272.73**			
		8,40,272.73			**8,40,272.73**
Indirect Expenses		**18,000.00**	***Gross Profit b/f***		***27,272.73***
Commission Paid	*16,000.00*		**Indirect Incomes**		**1,100.00**
Stationary	*2,000.00*		*Computer Service Charges Income*	*1,100.00*	
Nett Profit		***10,372.73***			
Total		**28,372.73**	**Total**		**28,372.73**



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

Balance Sheet — IT SOLUTIONS

Liabilities			Assets		
	IT SOLUTIONS as at 1-Apr-25			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*	*(-)1,600.00*	
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 Prime GOLD | K: Company | Y: Data | Z: Exchange | G: Go To | O: Import | E: Export | M: Share | P: Print

Stock Summary — IT SOLUTIONS

Particulars	IT SOLUTIONS For 1-Apr-25 Closing Balance		
	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 1,00,000रू.

Balance of capital Rs. 66,56,000

पूंजी का प्रारम्भिक शेष 66,56,000रू.

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

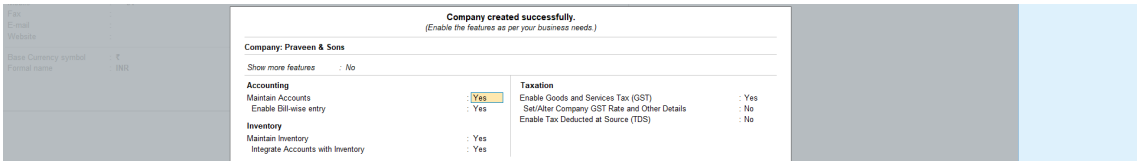
1. Sales of 3 Almirah small size @ Rs. 19,000 each to a customer on cash
   एक ग्राहक को 3 अलमारी छोटी साइज की 19,000रू. प्रत्येक में नकद बेची।
2. Sales of 2 Almirah big size @ Rs. 35,000 each to a customer on cash
   एक ग्राहक को 2 अलमारी बड़ी साइज की 35,000रू. प्रत्येक में नकद बेची।
3. Sales of 5 Almirah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

Manufacturing of Almirahs:

अलमारियों का निर्माण

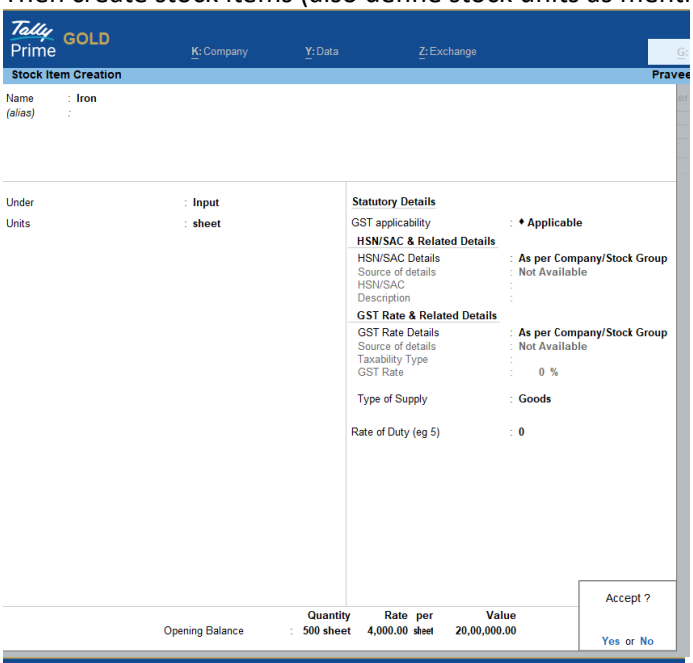
Name of stock group	Items in the group	Qty	Rate
Input used for manufacturing	Iron	200 sheets	4000
	Steel	200 sheets	6000
	Color	300 litre	200
	Glass	40 different sizes glass	300
	Locks	110	400
Output	Almirah big size	24	31,000
	Almirah Middle size	18	22,000
	Almirah small size	15	16,000

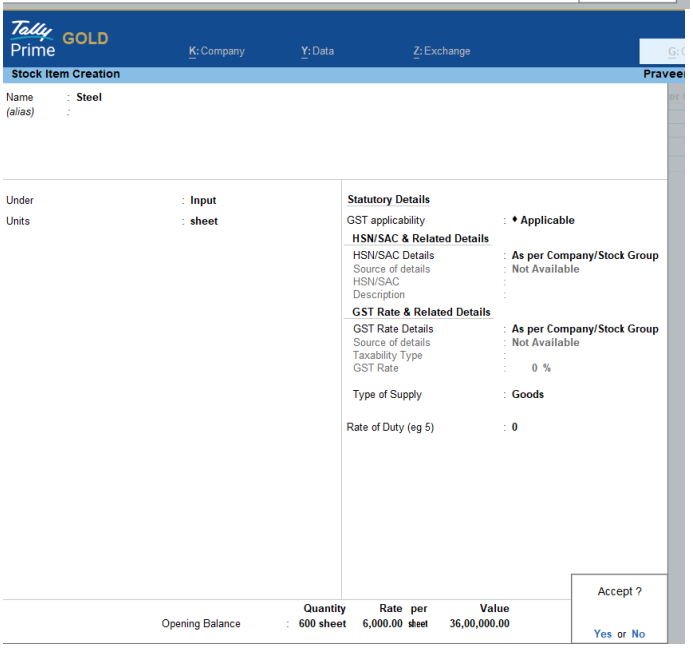
SUGGESTED SOLUTION:

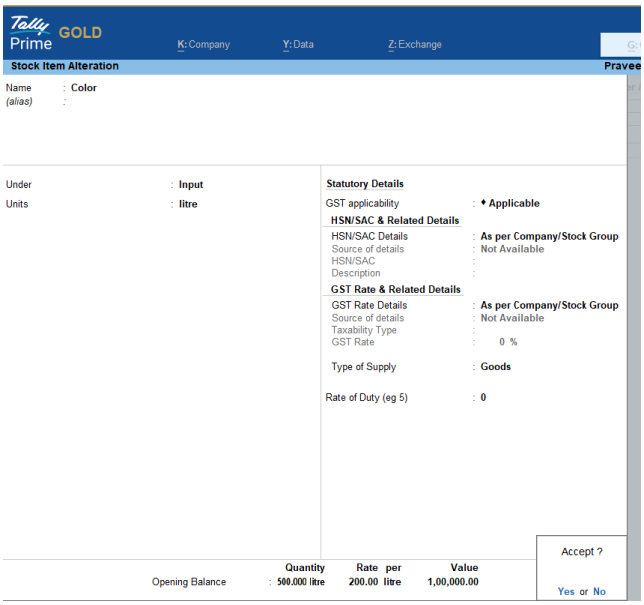


Create two stock group (1) Input (2) Ouput under primary

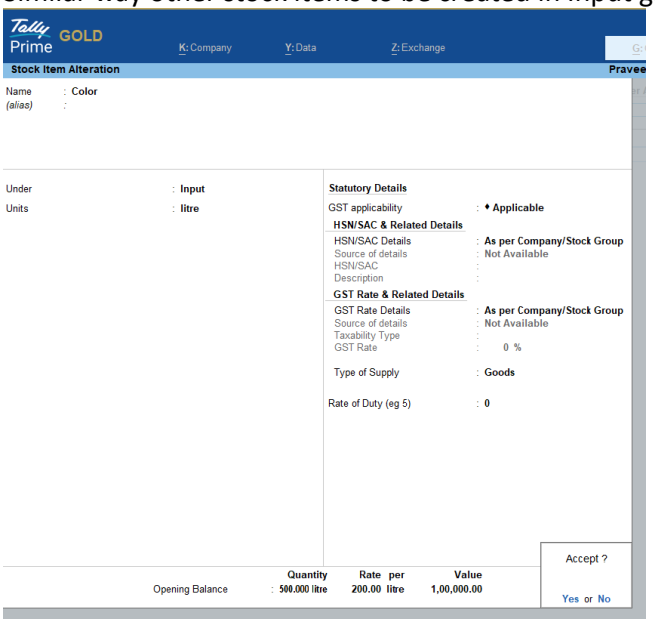
Then create stock items (also define stock units as mentioned)







Similar way other stock items to be created in Input group



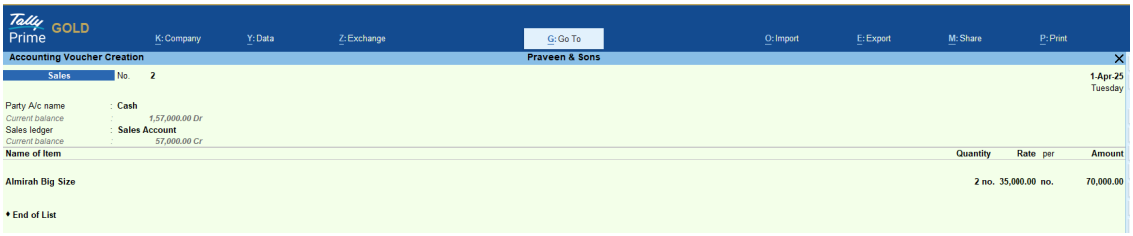
Similar way other stock items to be created in Output group

Transactions entries

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



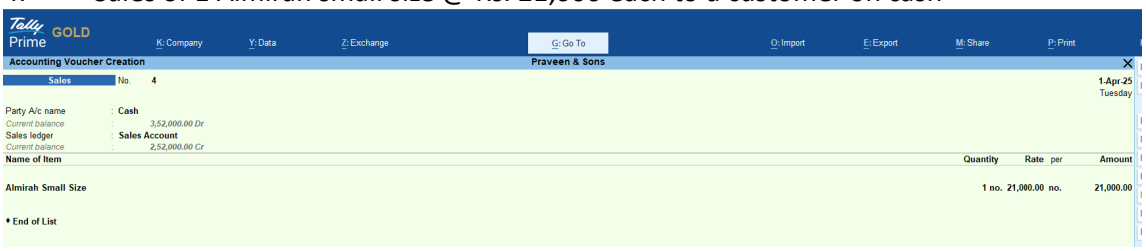
2. Sales of 2 Almirah big size @ Rs. 35,000 each to a customer on cash



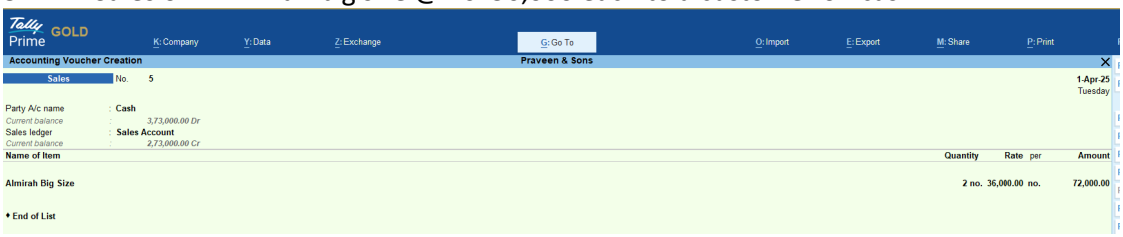
3. Sales of 5 Almirah Middle size @ Rs. 25,000 each to a customer on cash



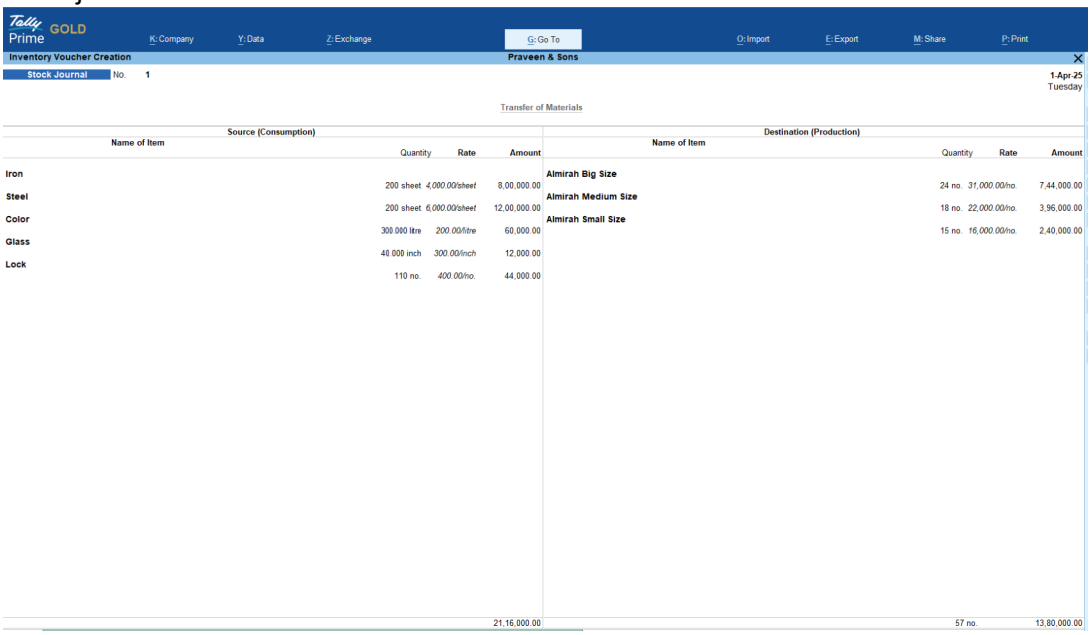
4. Sales of 1 Almirah small size @ Rs. 21,000 each to a customer on cash



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



Stock journal click Alt + F7



Summary files

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

Profit & Loss A/c — **Praveen & Sons**

Particulars		Praveen & Sons For 1-Apr-25	Particulars		Praveen & Sons For 1-Apr-25
Opening Stock		**65,56,000.00**	**Sales Accounts**		**3,45,000.00**
Input	*58,10,000.00*		*Sales Account*	*3,45,000.00*	
Output	*7,46,000.00*		**Closing Stock**		**55,22,000.00**
			Input	*36,94,000.00*	
			Output	*18,28,000.00*	
			Gross Loss c/o		***6,89,000.00***
		65,56,000.00			*65,56,000.00*
Gross Loss b/f		***6,89,000.00***	***Nett Loss***		***6,89,000.00***
Total		**6,89,000.00**	**Total**		**6,89,000.00**

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

Balance Sheet — **Praveen & Sons**

Liabilities		Praveen & Sons as at 1-Apr-25	Assets		Praveen & Sons as at 1-Apr-25
Capital Account		**66,56,000.00**	**Current Assets**		**59,67,000.00**
Capital Account	*66,56,000.00*		*Closing Stock*	*55,22,000.00*	
Loans (Liability)			Cash-in-Hand	*4,45,000.00*	
Current Liabilities			**Profit & Loss A/c**		**6,89,000.00**
			Opening Balance		
			Current Period	*6,89,000.00*	
Total		**66,56,000.00**	**Total**		**66,56,000.00**

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

Stock Group Summary — **Praveen & Sons**

Particulars	Praveen & Sons For 1-Apr-25 — Closing Balance		
	Quantity	*Rate*	Value
Input			**36,94,000.00**
Color	*200.000 litre*	*200.00*	*40,000.00*
Glass	*60.000 inch*	*300.00*	*18,000.00*
Iron	*300 sheet*	*4,000.00*	*12,00,000.00*
Lock	*90 no.*	*400.00*	*36,000.00*
Steel	*400 sheet*	*6,000.00*	*24,00,000.00*
Output			**18,28,000.00**
Almirah Big Size	*30 no.*	*31,000.00*	*9,30,000.00*
Almirah Medium Size	*27 no.*	*22,000.00*	*5,94,000.00*
Almirah Small Size	*19 no.*	*16,000.00*	*3,04,000.00*

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

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 90,000रू.

Balance of capital Rs. 8,47,500

पूंजी का प्रारम्भिक शेष 8,47,500रू.

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 450रू. की दर से एक ग्राहक को नकद विक्रय।
2. Purchase from a registered dealer : CPU 2 @ Rs. 6100, 3 Monitor@ Rs. 5000 on cash

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

3. Sale one Samsung mobile @ Rs.19000
19,000रू. 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 120रू. की दर से।
5. Computer repairing charges received Rs. 1,100
1,100रू. कम्प्युटर रिपेयरिंग चार्जेज के प्राप्त हुये।
6. 2 Nokia phone sold on credit to Rajan @ Rs. 18,000 each
राजन को 2 नोकिया फोन 18000रू. प्रत्येक उधार बेचे।
7. Payment made to a agent for commission Rs. 16,000. Tax deducted at source @ 10%.
एक एजेन्ट को 16,000रू. 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 49,200रू. बेचा (2 सीपीयु 12,000रू. प्रत्येक, 2 मोनिटर 11,000रू.प्रत्येक, 2 कीबोर्ड 800रू.प्रत्येक, 2 माउस 500रू.प्रत्येक, 2 पेन ड्राइव 300रू. प्रत्येक)
9. 4 Realme phone sold to a shop keeper for Rs. 30000(total).
एक दुकानदार को 3 रियलमी फोन बेचे 30,000रू.(कुल)
10. Stationary purchased of Rs. 2,000
स्टेशनरी खरीदी 2,000रू.।

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 6,50,000रू.।
2. New bank account with Canara bank Rs. 2,50,000 by depositing cash
   कैनरा बैंक में नया खाता खुलवाया 2,50,000रू. 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 1,40,000रू. 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 26,300रू. की किताबें, 15,200रू. के रजिस्टर, 2,100रू. के बॉल पेन, 3,600रू. 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 63,500रू. बैंक खातें 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 4,500रू.।
7. Rent paid for the month Rs. 6000
माह का किराया चुकाया 6,000रू.।
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 : 42,300रू. में किताबें, 20,200रू. में रजिस्टर्स, 1,800रू. में बॉल पेन, 4,100रू. 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 9,000रू. की किताबें, 5,200रू. के रजिस्टर, 1,100रू. के बॉल पेन, 600रू. के जेल पेन।
10. Goods returned to Jayesh Stationers Books of Rs. 1600 due to defective printing
जयेश स्टेशनर्स को 1,600रू. की किताबें त्रुटिपूर्ण होने के कारण पुनः लौटाई।
11. Overdraft limit taken from Canara Bank of Rs. 5,00,000
कैनरा बैंक से 5,00,000रू. की अधिविकर्ष सीमा ली गई ।
12. Rs. 3,000 paid to Jayesh Stationers out of overdraft limit
जयेश स्टेशनर्स को अधिविकर्ष सीमा में से 3,000रू. 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 : 22,300रू. में किताबें, 30,200रू. में रजिस्टर्स, 4,800रू. में बॉल पेन, 2,100रू. 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 5,00,000रू.
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 40,000रू. 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 55,000रू. 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 30,000रू. 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 (उमन्ग एन्टरप्राइजेज) से 35,000रू. 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 5,200रू.।

7. Additional capital introduced by opening a new bank account directly from personal cash balance of Rs. 30,000
व्यापारी द्वारा अतिरिक्त पूंजी का विनियोंग सीधें 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 7,200रू.।

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 20,000रू. 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 (उमन्ग एन्टरप्राइजेज) से 35,000रू. 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 29,000रू. 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 35,000रू. 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 1,600रू. 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:

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 1,00,000रू.

Balance of capital Rs. 66,56,000
पूंजी का प्रारम्भिक शेष 66,56,000रू.

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 19,000रू. 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 35,000रू. 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 25,000रू. 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 21,000रू. 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 36,000रू. 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

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 ग्रुप 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	?

1. Current account with bank Rs. 2,50,000 by depositing cash.
   बैंक में चालू खाता खुलवाया 2,50,000रू. नकद जमा करवाकर।
2. 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 1,40,000रू. का फर्नीचर खरीदा।
3. Goods Purchased of Rs. 36300 from Manish by cash payment having bill number 203
   मनीष से बिल संख्या 203 द्वारा नकद भुगतान द्वारा 36,300रू. का माल खरीदा।
4. Goods purchased by payment from bank Rs. 63500
   माल का क्रय जिसका भुगतान 63,500रू. बैंक खातें से किया गया।
5. Salary paid to Worker Mr. Prakash Rs. 4500
   मि. प्रकाश को वेतन का भुगतान किया 4,500रू.।
6. Rent paid for the month Rs. 6000
   माह का किराया चुकाया 6,000रू.।
7. Goods sold of Rs. 42300 to local customer on counter by cash payment
   काउन्टर पर नकद भुगतान प्राप्त कर विक्रय : 442,300रू. में ।
8. Goods purchased from Jayesh on credit having bill number 209 of Rs. 215,400
   जयेश से बिल संख्या 209 द्वारा उधार क्रय 215,400रू. ।
9. Goods returned to Jayesh of Rs. 11600 due to defective.
   जयेश को 11,600रू. 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:

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 30,000रू., माल 15,000रू. , फर्नीचर 20,000रू., भवन 50,000रू., कम्प्युटर 20,000रू. 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 5000रू. फर्नीचर खरीदा तथा व्यक्तिगत उपयोग के लिये 10000रू. 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 10,000रू. का माल बेचा तथा भाड़े के 500रू. लगे। यह राशि सुनिल से वसूली जायेगी।
4. Received from Rahim Rs. 2860 in full settlement of a debt of Rs. 3000.
   रहीम से 3,000रू. के पूर्ण भुगतान में 2,860रू. प्राप्त हुये।
5. Purchasd goods from Mahesh & Co. for Rs. 2400 at trade discount 10%.
   महेश एण्ड कम्पनी से 2,400रू. 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
   10,000रू. के आहरण पर 6 प्रतिशत ब्याज चार्ज किया गया।
8. Insured goods of Rs. 15000, destroyed by fire .
   15,000रू. बीमित माल आग से नष्ट हो गया।
9. Insurance company has accepted the claim of Rs. 12000.
   बीमा कम्पनी ने 12,000रू. की दावा स्वीकार किया।
10. Received Rs. 12000 the amount of claim from insurance company.
    बीमा कम्पनी से 12,000रू. की दावा राशि प्राप्त हुई।
11. Cash sales Rs. 20000 and CGST@9% and SGST @9% on sales amount.
    नकद बिक्री 20,000रू. 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 1,500रू. सीधे बैंक में जमा करवाये।
13. Bank made payment for our life insurance premium of businessman Rs. 2000.
    बैंक ने 2,000रू. व्यापारी के जीवन बीमा प्रीमियम के चुकाये।
14. Bank charged Rs. 400 for its service .
    बैंक ने अपनी सेवाओं हेतु 400रू. चार्ज किये।
15. Paid Rs. 2000 for the repair of office building.
    ऑफिस भवन के मरम्मत हेतु 2,000रू. चुकाये गयें

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 30,00,000रू.
2. Deposited in bank Rs. 3,00,000
   बैंक में जमा करवाये 3,00,000रू.
3. Good purchased from a registered dealer (Prerna enterprises) of Rs. 4,00,000 in cash. CGST @ 9% and SGST @ 9% charged extra.
   एक पंजीकृत व्यापारी (प्रेरणा एन्टरप्राइजेज) से 4,00,000रू. 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 5,55,000रू. 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 1,30,000रू. 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 2,35,000रू. 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 15,200रू.।
8. Additional capital introduced by opening a new bank account directly from personal cash balance of Rs. 30,000
   व्यापारी द्वारा अतिरिक्त पूंजी का विनियोंग सीधें 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 27,200रू.।
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 1,20,000रू. 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 (उमन्ग एन्टरप्राइजेज) से 1,35,000रू. 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 1,600रू. चुकाये।

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 1,90,000रू.
Balance of capital Rs. 8,47,500
पूंजी का प्रारम्भिक शेष 8,47,500रू.

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

1. Sales 10 Keyboard @ Rs. 1450 each to a customer on cash
   10 कीबोर्ड 1450रू. की दर से एक ग्राहक को नकद विक्रय।
2. Purchase from a registered dealer : CPU 5 @ Rs. 16100, 5 Monitor@ Rs. 15000 on cash
   एक पंजीकृत व्यापारी से नकद क्रय : 5 सीपीयु 16,100रू. की दर से, 5 मोनीटर 15,000रू. की दर से
3. Sale three Samsung mobile @ Rs.29000 each
   29,000रू. की दर से तीन सेमसन्ग मोबाइल बेचा ।
4. Cash Sales of 55 Pen drive to a shop keeper @ Rs. 220 each
   एक दुकानदार को नकद विक्रय 55 पेन ड्राइव 220रू. की दर से।
5. Computer repairing charges received Rs. 8,100
   8,100रू. कम्प्युटर रिपेयरिंग चार्जेज के प्राप्त हुये।
6. 2 Nokia phone sold on credit to Rajan @ Rs. 21,000 each
   राजन को 2 नोकिया फोन 21,000रू. 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).
   दो कम्प्युटर सेट 69,200रू. बेचा (2 सीपीयु 17,000रू. प्रत्येक, 2 मोनिटर 16,000रू.प्रत्येक, 2 कीबोर्ड 800रू.प्रत्येक, 2 माउस 500रू.प्रत्येक, 2 पेन ड्राइव 300रू. प्रत्येक)
8. 3 Realme phone sold to a shop keeper for Rs. 50000(total).
   एक दुकानदार को 3 रियलमी फोन बेचे 50,000रू.(कुल)
9. Stationary purchased of Rs. 12,000

स्टेशनरी खरीदी 12,000रू.।

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 4,44,000रू.
Balance of Fixed assets Rs. 25,00,000
स्थायी सम्पत्तियों का प्रारम्भिक शेष 25,00,000रू.
Balance of capital Rs. 97,00,000
पूंजी का प्रारम्भिक शेष 97,00,000रू.

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 3,500रू. की दर से नकद खरीदी।
2. Purchase of 100 steel sheets @ 5500 each on cash
   100 स्टील की शीट्स 5,500रू. की दर से नकद खरीदी।
3. Purchase of 50 special locks @ 1000 each on credit from R and Sons.
   50 विशेष ताले 1000रू. 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 19,000रू. 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 35,000रू. 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 25,000रू. 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 21,000रू. प्रत्येक में नकद बेची।
8. Sales of 2 Almirah big size @ Rs. 36,000 each to a customer on cash

एक ग्राहक को 2 अलमारी बड़ी साइज की 36,000रू. 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
   व्यापारी द्वारा पूंजी विनियोग नकद में 26,50,000रू.।
2. Current account with bank Rs. 2,50,000 by depositing cash.
   बैंक में चालू खाता खुलवाया 2,50,000रू. 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 1,40,000रू. 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 36,300रू. का माल खरीदा।
5. Goods purchased by payment from bank Rs. 63500
   माल का क्रय जिसका भुगतान 63,500रू. बैंक खातें से किया गया।
6. Salary paid to Worker Mr. Prakash Rs. 4500
   मि. प्रकाश को वेतन का भुगतान किया 4,500रू.।
7. Rent paid for the month Rs. 6000
   माह का किराया चुकाया 6,000रू.।
8. Goods sold of Rs. 42300 to local customer on counter by cash payment
   काउन्टर पर नकद भुगतान प्राप्त कर विक्रय : 42,300रू. में ।
9. Goods purchased from Jayesh on credit having bill number 209 of Rs. 25,400
   जयेश से बिल संख्या 209 द्वारा उधार क्रय 25,400रू. ।
10. Goods returned to Jayesh of Rs. 1600 due to defective.
    जयेश को 1,600रू. का माल त्रुटिपूर्ण होने के कारण पुनः लौटाया।
11. Rs. 3,000 paid to Jayesh.
    जयेश को 3,000रू. का भुगतान किया गया।
12. Goods sold of Rs. 22300 to Mahesh on credit
    महेश को उधार विक्रय : 22,300रू. 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:

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 15,00,000रू.
2. Deposited in bank Rs. 5,00,000
   बैंक में जमा करवाये 5,00,000रू.
3. Good purchased from a registered dealer (Prerna enterprises) of Rs. 4,00,000 in cash. CGST @ 14% and SGST @ 14% charged extra.
   एक पंजीकृत व्यापारी (प्रेरणा एन्टरप्राइजेज) से 4,00,000रू. 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 5,55,000रू. 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 1,30,000रू. 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 2,35,000रू. 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 5,200रू.।
8. Additional capital introduced by opening a new bank account directly from personal cash balance of Rs. 30,000
   व्यापारी द्वारा अतिरिक्त पूंजी का विनियोंग सीधें 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 27,200रू.।
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 1,20,000रू. 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 (उमन्ग एन्टरप्राइजेज) से 1,35,000रू. 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 1,600रू. 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 1,90,000रू.

Balance of capital Rs. 8,47,500
पूंजी का प्रारम्भिक शेष 8,47,500रू.

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 1450रू. 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 16,100रू. की दर से, 3 मोनीटर 15,000रू. की दर से
3. Sale one Samsung mobile @ Rs.29000
   29,000रू. 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 220रू. की दर से।
5. Computer repairing charges received Rs. 8,100
   8,100रू. कम्प्युटर रिपेयरिंग चार्जेज के प्राप्त हुये।
6. 2 Nokia phone sold on credit to Rajan @ Rs. 21,000 each
   राजन को 2 नोकिया फोन 21,000रू. 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).

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

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

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 4,44,000रू.

Balance of Fixed assets Rs. 25,00,000
स्थायी सम्पत्तियों का प्रारम्भिक शेष 25,00,000रू.

Balance of capital Rs. 95,00,000
पूंजी का प्रारम्भिक शेष 95,00,000रू.

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 19,000रू. 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 35,000रू. 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 25,000रू. 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 21,000रू. 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 36,000रू. 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

1. Capital investment by proprietor Rs. 1,50,00,000
स्वामी द्वारा पूंजी विनियोग 1,50,00,000रू.
2. Deposited in bank Rs. 5,00,000
बैंक में जमा करवाये 5,00,000रू.
3. Good purchased from a registered dealer (Prerna enterprises) of Rs. 10,00,000 in cash. CGST @ 5% and SGST @ 5% charged extra.
एक पंजीकृत व्यापारी (प्रेरणा एन्टरप्राइजेज) से 10,00,000रू. का माल का नकद क्रय। सीजीएसटी 5 प्रतिशत एवं एसजीएसटी 5 प्रतिशत अलग से चार्ज किया गया।
4. 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 15,55,000रू. 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।
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 1,30,000रू. 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 2,35,000रू. 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 5,200रू.।
8. Additional capital introduced by opening a new bank account directly from personal cash balance of Rs. 30,000
व्यापारी द्वारा अतिरिक्त पूंजी का विनियोंग सीधें 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 27,200रू.।
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 1,20,000रू. 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 1,35,000रू. 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 1,600रू. 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 1,90,000रू.

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 खातें में लिखे।

Transactions:
व्यवहार

1. Sales 5 Keyboard @ Rs. 1450 each to a customer on cash
   5 कीबोर्ड 1450रू. 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 16,100रू. की दर से, 3 मोनीटर 15,000रू. 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 30,000रू. प्रत्येक, मोनिटर 16,000रू.प्रत्येक, कीबोर्ड 800रू.प्रत्येक, माउस 500रू.प्रत्येक, पेन ड्राइव 300रू. प्रत्येक
4. Cash Sales of 15 Pen drive to a shop keeper @ Rs. 220 each
   एक दुकानदार को नकद विक्रय 15 पेन ड्राइव 220रू. की दर से।
5. Computer repairing charges received Rs. 8,100
   8,100रू. कम्प्युटर रिपेयरिंग चार्जेज 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 69,200रू. बेचा (2 सीपीयु 17,000रू. प्रत्येक, 2 मोनिटर 16,000रू. प्रत्येक, 2 कीबोर्ड 800रू.प्रत्येक, 2 माउस 500रू.प्रत्येक, 2 पेन ड्राइव 300रू. प्रत्येक)
7. Stationary purchased of Rs. 2,000
   स्टेशनरी खरीदी 2,000रू.।

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 4,44,000रू.
Balance of Fixed assets Rs. 25,00,000

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

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 खातें में लिखे।

Transactions:
व्यवहार

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

1. Business started with Cash ₹ 1, 50,000 and opened a Bank account with the SBI ₹ 75,000
2. 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
3. Sold goods to Shushil ₹ 20,000
4. Withdrew ₹ 2,000 for personal use and ₹ 3,000 for official use
5. Cheque received from shushil ₹ 20,000
6. Shushil cheque deposited into SBI bank
7. Purchased a horse for business and paid by cheque ₹ 15,000
8. Deposited into SBI bank ₹ 20,000
9. Purchased goods from Sunil of ₹ 40,000 payment by cheque
10. Sold goods to Ram Nath ₹ 30,000
11. 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
12. 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
13. Bought stationery and paid by cheque ₹ 1,000
14. Received an order of ₹ 20,000 from Radhey Shyam for supply of goods and received ₹ 15,000 as an advance together with order
15. Goods worth ₹ 20,000 supplied to Radhey Shyam against the order
16. Proprietor introduced additional cash in business ₹ 60,000
17. SBI bank collected the amount for its service ₹ 500
18. Paid salaries ₹ 8,000 and rent ₹ 5,000 by cheque
19. Depreciate machinery @ 10% p.a.
20. Repairs charged ₹ 5,000
21. Furniture purchased from furniture mart of ₹ 25,000

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) swaimadhopur 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

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

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

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	-

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

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

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

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

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

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 paisa 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

Your 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

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 & Machinary	25,00,000
Secured Loan	18,50,000	Furniture	12,00,000
		Intangle 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

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
Ambulence 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

- 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