



TALLY PRIME

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Contents

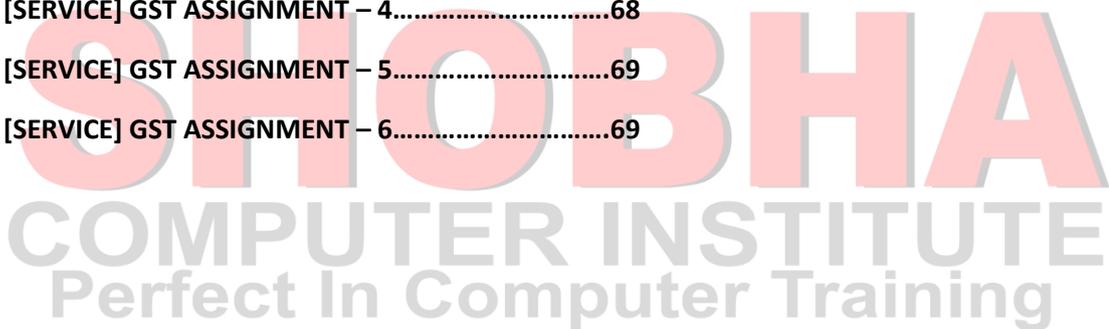
INTRODUCTION OF ACCOUNTS.....	05
GOLDEN RULES	06
TYPES OF VOCHER IN DETAILS	07
SHORT CUT KEY	08
SHORT CUT KEY	09
SHORT CUT KEY TALLY PRIME	10
LEDGER ACCOUNTS	11
LEDGER ACCOUNTS	12
JOURNAL ENTRIES ASSIGNMENT – 1	13
[J.E ASSIGNMENT - 1] BALANCE SHEET.....	14
[J.E ASSIGNMENT - 1] PROFIT & LOSS A/C.....	14
[J.E ASSIGNMENT - 1] TRIAL BALANCE.....	15
JOURNAL ENTRIES ASSIGNMENT – 2	16
[J.E ASSIGNMENT - 2] BALANCE SHEET.....	17
[J.E ASSIGNMENT – 2] PROFIT & LOSS A/C.....	17
[J.E ASSIGNMENT – 2] TRIAL BALANCE.....	18
JOURNAL ENTRIES ASSIGNMENT – 3	19
[J.E ASSIGNMENT – 3] BALANCE SHEET.....	20
[J.E ASSIGNMENT – 3] PROFIT & LOSS A/C.....	20
[J.E ASSIGNMENT – 3] TRIAL BALANCE.....	21
JOURNAL ENTRIES ASSIGNMENT – 4	22
[J.E ASSIGNMENT – 4] BALANCE SHEET.....	23
[J.E ASSIGNMENT – 4] PROFIT & LOSS A/C.....	23
[J.E ASSIGNMENT – 4] TRIAL BALANCE.....	24
JOURNAL ENTRIES ASSIGNMENT – 5	25
[J.E ASSIGNMENT – 5] BALANCE SHEET.....	26
[J.E ASSIGNMENT – 5] PROFIT & LOSS A/C.....	26
[J.E ASSIGNMENT – 5] TRIAL BALANCE.....	27
COST CENTER ASSIGNMENT – 1	28
[C.C ASSIGNMENT - 1] BALANCE SHEET.....	29

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[C.C ASSIGNMENT – 1] PROFIT & LOSS A/C.....	29
[C.C ASSIGNMENT – 1] TRIAL BALANCE.....	30
COST CENTER ASSIGNMENT – 2.....	31
[C.C ASSIGNMENT – 2] BALANCE SHEET.....	32
[C.C ASSIGNMENT – 2] PROFIT & LOSS.....	32
[C.C ASSIGNMENT – 2] TRIAL BALANCE.....	33
COST CENTER ASSIGNMENT – 3.....	34
COST CENTER ASSIGNMENT – 3.....	35
[C.C ASSIGNMENT – 3] BALANCE SHEET.....	36
[C.C ASSIGNMENT – 3] PROFIT & LOSS A/C.....	36
[C.C ASSIGNMENT – 3] TRIAL BALANCE.....	37
INVENTORY ASSIGNMENT – 1.....	38
[I.ASSIGNMENT -1] BALANCE SHEET.....	39
[I.ASSIGNMENT -1] PROFIT & LOSS A/C.....	39
[I.ASSIGNMENT 1] TRIAL BALANCE.....	40
INVENTORY ASSIGNMENT – 2.....	41
[I.ASSIGNMENT – 2] BALANCE SHEET.....	42
[I. ASSIGNMENT -2] PROFIT & LOSS A/C.....	42
[I.ASSIGNMENT -2] TRIAL BALANCE.....	43
INVENTORY ASSIGNMENT – 3.....	44
[I.ASSIGNMENT – 3] BALANCE SHEET.....	45
[I. ASSIGNMENT -3] PROFIT & LOSS A/C.....	45
[I.ASSIGNMENT -3] TRIAL BALANCE.....	46
INVENTORY ASSIGNMENT – 4.....	47
INVENTORY ASSIGNMENT – 4.....	48
[I.ASSIGNMENT – 4] BALANCE SHEET.....	49
[I. ASSIGNMENT -4] PROFIT & LOSS A/C.....	49
[I.ASSIGNMENT -4] TRIAL BALANCE.....	50
PAYROLL.....	51
PAYROLL.....	52

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PAYROLL REPORT.....	53
TDS [ASSIGNMENT 1 -4].....	54
GOODS & SERVICES TAX.....	55
GOODS & SERVICES TAX.....	56
GST LAW ?.....	57
TAXES UNDER GST.....	58
CLASSIFICATION.....	59
CLASSIFICATION.....	60
[GOODS] GST ASSIGNMENT – 1.....	61
[GOODS] GST ASSIGNMENT – 2.....	62
[GOODS] GST ASSIGNMENT – 2.....	63
[GOODS] GST ASSIGNMENT – 3.....	64
[GOODS] GST ASSIGNMENT – 3.....	65
[GOODS] GST ASSIGNMENT 	66
[SERVICE] GST ASSIGNMENT – 1.....	67
[SERVICE] GST ASSIGNMENT – 2.....	67
[SERVICE] GST ASSIGNMENT – 3.....	68
[SERVICE] GST ASSIGNMENT – 4.....	68
[SERVICE] GST ASSIGNMENT – 5.....	69
[SERVICE] GST ASSIGNMENT – 6.....	69



ACCOUNTS: - ACCOUNTS Means Where You Maintain Trading A/C, Profit & Loss A/C, & Balance Sheet For The Business.

ACCOUNTS: - Accounts Is A Finance Support System That

1. Record Transaction.
2. Classifies Transaction.
3. Express Transaction In Monetary Terms.
4. Helps To Establish Control For The Business.

Types Of Accounts:-

1) Personal Account :- It Consists Of Name The Person, Name Of The Company, Name Of The Institute, Name Of Bank.

Eg. Paid Salary To Sakshi Rs. 5000/-

2) Real Account:-It Includes Goods, Cash & Property In The Business.

Eg. Land & Building, Plant & Machinery, Furniture Etc.

3) Nominal Account:-It Includes All Income & Expenses Of The Business.

Eg. Of Income: - Sales Done, Interest Received,

Commission Received, Discount Received Etc.

Eg. Of Expenses: - Purchase Done, Salary Paid, Rent Paid.

GOLDEN RULES OF ACCOUNTS

Personal A/C - Debit The Receiver
Credit The Giver

Real A/C - Debit What Comes In
Credit What Goes Out

Nominal A/C - Debit All Expenses & Losses
Credit All Incomes & Gains

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- 1) आपल्या व्यवसायामध्ये जे काही येत आहे ते सर्व डेबिटला घ्यावे.
 - Everything that comes into your business should be debited.
 - Eg: Goods,Cash**
- 2) आपल्या व्यवसायामधून जे काही जात आहे ते क्रेडिटला घ्यावे.
 - Everything that Goes out of your business should be credited.
 - Eg: Goods,Cash**
- 3) आपण ज्यांना जे काही देतो त्यांचे नाव डेबिट ला घ्यावे.
 - Whatever we give to those we should take their name to the debit.
 - Eg: Person , Company , Bank**
- 4) आपल्याला जे काही देतात त्यांचे नाव क्रेडिट ला घ्यावे.
 - You should take credit for everything they give you.
 - Eg: Person , Company , Bank**
- 5) आपल्या व्यवसायामध्ये जे काही खर्च होतात ते डेबिट ला घेणे.
 - Debit all expenses incurred in your business.
 - Eg: Rent,Salary,Electricity Bill**
- 6) आपल्या व्यवसायामध्ये जे काही इन्कम होतात ते क्रेडिट ला घेणे
 - Taking credit for any income you earn in your business
 - Eg: Interest Received,Commission Received**

- 1) **Contra Voucher** (F4): जेव्हा आपण बँक मध्ये पैसे डिपॉजिट किंवा विड्रॉ करतो तेव्हा ती एंट्री Contra Voucher मध्ये करावी.
- 2) **Payment Voucher** (F5): जेव्हा कोणत्याही कारणामुळे आपल्या बिझनेस मधून पैसे जात असतील तर त्या एंट्री Payment Voucher मध्ये कराव्यात .
- 3) **Receipt Voucher** (F6): जेव्हा कोणत्याही कारणामुळे आपल्या बिझनेस मध्ये पैसे येत असतील तर त्या एंट्री Receipt Voucher मध्ये कराव्यात .
- 4) **Journal Voucher** (F7) : Bills Payable, Bills Receivable, Purchase Return, Sales Return या एंट्रीज Journal Voucher कराव्यात .
- 5) **Sales Voucher** (F8) : जेव्हा आपण उधारीवरती (On Credit) Goods विकतो (Sale) तेव्हा ती एंट्री Sales Voucher मध्ये करावी.
- 6) **Purchase Voucher** (F9) : जेव्हा आपण उधारीवरती (On Credit) Goods विकत (Purchase) घेतो तेव्हा ती एंट्री Purchase Voucher मध्ये करावी.

TYPES OF VOUCHERS IN DETAILS

ALT + F1 = To Create A Company / To Select A Company / To Shut A Company.

ALT + F2 = To Change The Period & F2 To Change The Date.

F3 : COMPANY SELECTION

ALT + F3 = Company Information.

F4 = Contra Entry {Cash / Bank, Deposit / Withdrawal}.

F5= Payment {Payment For All Expenses, Purchase Done In Cash / Cheque I.E. Bank}.

F6=Receipt {Receive Of Any Kind Of Income Eg. Interest Received, Commission Received, Etc. Or Sales Done In Cash / Cheque I.E. Bank}.

F7=Journal Entry {Purchase Return, Sales Return, Bills Payable, Bills Receivable}.

F8=Credit Sales Only.

F9 = Credit Purchase Only.

CTRL + F10 = Memorandum Vouchers.

F11 = Accounting Features.

F12 = Configure.

ALT + F4 = PURCHASE ORDER

ALT + F5 = SALES ORDER

CTRL + F8 = CREDIT NOTE

CTRL + F8 = DEBIT NOTE

SHORT CUT KEYS

ALT + C = To Create A New Ledger In Between Transaction.

ALT + D = To Delete.

ALT + E = Export.

ALT + P = To Print.

CTRL + A = To Select / Accept.

CTRL + N = Calculator.

CTRL + M = For Going Back To Some Position.

CTRL + V = It Is Used In F8 & F9 When We Don't Have Any Stock Items.

CTRL + T = POST- DATED

SHORT CUT KEYS

- Ctrl+N Open Calculator
- Ctrl+M Main Window
- Ctrl+Q Quit Soft
- Alt+F1 Shut Company
- Alt+ E Export
- Alt+D Delete
- Alt+P Print Voucher/Reports
- Alt+Z Zoom
- Alt+F3 Show Company Info
- Alt+F2 Change Period In Tally
- Alt+K Keyboard Language
- Alt+G Tally Language
- Ctrl+S Tally Shop
- F11 Company Features
- F12 Configuration
- Ctrl+A Accept,Save
- Alt+R Hide Entry
- Alt+U Show Entry
- Ctrl+U Show All Entries
- Alt+A Add Voucher

SINGLE & DOUBBLE UNDERLINE

- = Press With Ctrl
- - Press With Alt

Useful keyboard Shortcuts of Tally Prime

ESC - COME OUT FROM WINDOW - EXIT SCREEN

ENTER - JUMP INTO ANY MENU - ENTER INTO MENU

ALT + D - DELETE LEDGER - VOUCHER – COMPANY

ALT + - SHUT COMPANY(CTRL + F3) / EXPAND DETAILS

ALT + F3 - SELECT COMPANY (F3) – CHANGE COMPANY

ALT + K -COMPANY MENU IN TALLY PRIME

F4 – CONTRA VOUCHER IN TALLY PRIME

F5 – PAYMENT VOUCHER IN TALLY PRIME

F6 –RECEIPT VOUCHER IN TALLY PRIME

F7 –JOURNAL VOUCHER IN TALLY PRIME

F8 - SALES VOUCHER IN TALLY PRIME

F9 - PURCHASE VOUCHER IN TALLY PRIME

F2 - CHANGE DATE

ALT + F2 -CHNAGE PERIOD

F11 – FEATURES

F12 - SETTINGS / CONFIGURATION

CTRL + A – ACCEPT

CTRL + H – CHANGE MODE

ALT + C- CREATE LEDGER / GROUP DURING ENTRY

CTRL + Q - QUIT TALLY

LEDGERS ACCOUNTS

Name		Under
Bills Payable A/C	-	Current Liabilities
Bills Receivable A/C	-	Current Assets
Building A/C	-	Fixed Assets
Carriage A/C	-	Direct Expenses
Cash A/C	-	Cash In Hand
Commission Received A/C	-	Indirect Income
Commission Paid A/C	-	Indirect Expenses
Interest Received A/C	-	Indirect Income
Punjab National Bank A/C	-	Bank A/C
Interest Paid A/C	-	Indirect Expenses
Drawings A/C	-	Capital A/C
Furniture A/C	-	Fix Assets
Goods A/C	-	Current Assets
Mr. Sagar A/C	-	Sundry Creditors
Mr. Rakesh A/C	-	Sundry Debtors
Profit & Loss A/C	-	Primary
Purchase A/C	-	Purchase A/C
Purchase Return A/C	-	Purchase A/C
Sales A/C	-	Sales A/C
Sales Return A/C	-	Sales A/C

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Rent A/C	-	Indirect Expenses
Salary A/C	-	Indirect Expenses
Telephone Bills A/C	-	Indirect Expenses
Wages A/C	-	Direct Expenses
Capital A/C	-	Capital A/C
Office Expenses A/C	-	Indirect Expenses
Old Type Writer A/C	-	Fixed Assets
Received Discount A/C	-	Indirect Income
Allow Discount A/C	-	Indirect Expenses
Electricity Bill A/C	-	Indirect Expenses
Dividend A/C	-	Indirect Income
Machineri A/C	-	Fixed Assets
Insurance A/C	-	Indirect Expenses
Tea Bill A/C	-	Indirect Expenses
Royalty A/C	-	Indirect Expenses

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Journal Entries

Assignment - 1

1. Mr Sagar Started A Business With Cash Rs. 25,000/-
2. Deposited Into The Bank Cash Rs. 5,000/-
3. Purchase Goods For Cash Rs. 10,000/-
4. Sold Goods For Cash Rs. 15,000/-
5. Purchase Goods From Surya Rs. 5,000/- On Credit
6. Sold Goods To Yash Rs. 8,000/- On Credit
7. Return Defective Goods To Surya Rs. 500/-
8. Yash Return Defective Goods Rs. 1,000/-
9. Paid Cash To Surya Rs. 4,000/-
10. Received Cash From Yash Rs. 6,000/-
11. Received Interest Cash Rs. 1,500/-
12. Received Commission Cash Rs. 2,000/-
13. Paid Interest Cash Rs. 1,000/-
14. Paid Commission Cash Rs. 1,500/-
15. Purchase Goods From Rakesh Rs. 8,000/- On Credit
16. Paid Rs. 3,000/- To Rakesh By Cheque.
17. Sold Goods For Cash Rs. 1,000/-
18. Deposited Into The Bank Rs. 5,000/-
19. Paid Salary Rs. 5,000/- By Cheque.
20. Withdrawal From Bank Rs. 3,000/-

BALANCE SHEET

Balance Sheet		SCI ASSIGNMENT 01		Ctrl + M
Liabilities		Assets		
SCI ASSIGNMENT 01 as at 1-Apr-2023		SCI ASSIGNMENT 01 as at 1-Apr-2023		
Capital Account	25,000.00	Current Assets	27,000.00	
Loans (Liability)		Profit & Loss A/c	3,500.00	
Current Liabilities	5,500.00	Opening Balance		
		Current Period	3,500.00	
Total	30,500.00	Total	30,500.00	



PROFIT & LOSS A/C

Profit & Loss A/c		SCI ASSIGNMENT 01		Ctrl + M
Particulars		Particulars		
SCI ASSIGNMENT 01 For 1-Apr-2023		SCI ASSIGNMENT 01 For 1-Apr-2023		
Purchase Accounts	22,500.00	Sales Accounts	23,000.00	
Gross Profit c/o	500.00			
	23,000.00		23,000.00	
Indirect Expenses	7,500.00	Gross Profit b/f	500.00	
		Indirect Incomes	3,500.00	
		Nett Loss	3,500.00	
Total	7,500.00	Total	7,500.00	

TRIAL BALANCE

Trial Balance		SCI ASSIGNMENT 01		Ctrl + M
Particulars	SCI ASSIGNMENT 01			
	For 1-Apr-2023			
	Closing Balance			
	Debit	Credit		
Capital Account		25,000.00		
Current Liabilities		5,500.00		
Current Assets	28,000.00	1,000.00		
Sales Accounts	1,000.00	24,000.00		
Purchase Accounts	23,000.00	500.00		
Indirect Incomes		3,500.00		
Indirect Expenses	7,500.00			
Grand Total		59,500.00	59,500.00	



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ASSIGNMENT - 2

1. Mr. Sagar Started A Business With Cash Rs. 25,000/- & Goods Rs. 15,000/-
2. Purchase Goods For Cash Rs. 5,000/-
3. Sold Goods For Cash Rs. 8,000/-
4. Purchase Goods From Deepali Rs. 4,000/- On Credit
5. Sold Goods To Sakshi Rs. 6,000/- On Credit
6. Sakshi Returned Goods Worth Rs. 200/-
7. Returned Defective Goods To Deepali Rs. 500/-
8. Paid Cash To Deepali Rs. 2,000/-
9. Deposited Into The Bank Rs. 5,000/-
10. Received Cash From Sakshi Rs. 4,000/-
11. Paid Rent By Cheque Rs. 1,000/-
12. Issued Cheque To Deepali Rs. 500/-
13. Cash Withdrawal From Bank Rs. 1,000/-
14. Received Cash From Sakshi Rs. 1,000/-
15. Paid Salary Rs. 2,000/-, Electricity Charges Rs. 500/- Phone Charges Rs. 1,500/-

BALANCE SHEET

Balance Sheet		SCI ASSIGNMENT 02		Ctrl + M
Liabilities		SCI ASSIGNMENT 02 as at 1-Apr-2023	Assets	
			SCI ASSIGNMENT 02 as at 1-Apr-2023	
Capital Account		40,000.00	Fixed Assets	15,000.00
Loans (Liability)			Current Assets	26,300.00
Current Liabilities		1,000.00		
Profit & Loss A/c		300.00		
Opening Balance				
Current Period		<u>300.00</u>		
Total		41,300.00	Total	41,300.00

PROFIT & LOSS A/C

Profit & Loss A/c		SCI ASSIGNMENT 02		Ctrl + M
Particulars		SCI ASSIGNMENT 02 For 1-Apr-2023	Particulars	
			SCI ASSIGNMENT 02 For 1-Apr-2023	
Purchase Accounts		8,500.00	Sales Accounts	13,800.00
Gross Profit c/o		5,300.00		
		<u>13,800.00</u>		<u>13,800.00</u>
Indirect Expenses		5,000.00	Gross Profit b/f	5,300.00
Nett Profit		300.00		
Total		5,300.00	Total	5,300.00

TRIAL BALANCE

Trial Balance		SCI ASSIGNMENT 02		Ctrl + M
Particulars	SCI ASSIGNMENT 02			
	For 1-Apr-2023			
	Closing Balance			
	Debit	Credit		
Capital Account		40,000.00		
Current Liabilities		1,000.00		
Fixed Assets	15,000.00			
Current Assets	26,300.00			
Sales Accounts	200.00		14,000.00	
Purchase Accounts	9,000.00		500.00	
Indirect Expenses	5,000.00			
Grand Total		55,500.00	55,500.00	



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ASSIGNMENT - 3

1. Mr.NITIN COMMENCED BUSINESS WITH CASH RS. 25,000/-
2. HE OPENED ACCOUNT WITH BANK BY CASH RS. 20,000/-
3. PURCHASED GOODS ON CREDIT FROM SWAPNIL RS. 2500/-
4. PURCHASED MACHINERY FOR CASH RS. 4,000/-
5. WITHDREW FROM BANK RS. 5,000/-
6. PURCHASED OFFICE EQUIPMENT FOR CASH RS. 1,000/-
7. PURCHASED GOODS FOR CASH FROM MR.NITIN RS. 2,000/-
8. PURCHASED GOODS FOR CASH RS. 600/-
9. SOLD GOODS FOR CASH RS. 6,000/-
- 10.SOLD GOODS ON CREDIT TO RAKESH RS. 6,000/-
- 11.PURCHASED STATIONARY FOR CASH RS. 100/-
- 12.PAID INSURANCE PREMIUM RS. 500/-
- 13.WITHDEW FROM BANK RS. 1500/-
- 14.PAID CASH TO SWAPNIL RS. 2500/-
- 15.SOLD GOODS FOR CASH TO YASH RS. 2000/-
- 16.DEPOSITED INTO THE BANK RS.1000/-
- 17.PAID RENT OF APRIL RS. 100/-
- 18.DRAWINGS CASH FROM BUSINESS FOR PRIVATE USE RS. 500/-
- 19.PAID SALARIES TO CLERKS RS. 350/-
- 20.PAID TELEPHONE CHARGES RS. 350/-

BALANCE SHEET

Balance Sheet		SCI ASSIGNMENT 03		Ctrl + M	
Liabilities		SCI ASSIGNMENT 03 as at 1-Apr-2023	Assets		SCI ASSIGNMENT 03 as at 1-Apr-2023
Capital Account		24,500.00	Fixed Assets		5,000.00
Loans (Liability)			Current Assets		27,100.00
Current Liabilities					
Profit & Loss A/c		7,600.00			
Opening Balance					
Current Period		<u>7,600.00</u>			
Total		32,100.00	Total		32,100.00

PROFIT & LOSS A/C

Profit & Loss A/c		SCI ASSIGNMENT 03		Ctrl + M	
Particulars		SCI ASSIGNMENT 03 For 1-Apr-2023	Particulars		SCI ASSIGNMENT 03 For 1-Apr-2023
Purchase Accounts		5,100.00	Sales Accounts		14,000.00
Gross Profit c/o		8,900.00			
		<u>14,000.00</u>			<u>14,000.00</u>
Indirect Expenses		1,300.00	Gross Profit b/f		8,900.00
Nett Profit		7,600.00			
Total		8,900.00	Total		8,900.00

TRIAL BALANCE

Trial Balance		SCI ASSIGNMENT 03		Ctrl + M
Particulars	SCI ASSIGNMENT 03			
	For 1-Apr-2023			
	Closing Balance			
	Debit	Credit		
Capital Account		500.00	25,000.00	
Current Liabilities				
Fixed Assets		5,000.00		
Current Assets		27,100.00		
Sales Accounts			14,000.00	
Purchase Accounts		5,100.00		
Indirect Expenses		1,300.00		
Grand Total		39,000.00	39,000.00	



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ASSIGNMENT - 4

1. Mr.SACHIN STARTED BUSINESS WITH CASH RS. 50,000/-
2. HE OPENED ACCOUNT WITH BANK BY CASH RS. 5,000/-
3. BOUGHT FURNITURE CASH RS. 5,900/-
4. PURCHASED GOODS FROM KARAN & CO. FOR CASH RS. 4,000/-
5. SOLD GOODS FOR CASH RS. 8,700/-
6. PAID TELEPHONE RENT FOR THE YEAR RS. 400/-
7. PURCHASED GOODS FROM LG & CO.ON CREDIT RS. 1000/-
8. PAID FOR ADVERTISEMENT BY CHAQUE RS. 160/-
9. BOUGHT TYPEWRITER FROM UNIVERSAL TYPEWRITER CO.ON CREDIT RS 750/-
- 10.SOLD GOODS TO BEDI & CO. ON CREDIT RS. 2,900/-
- 11.WITHDREW FROM THE THE BANK FOR PRIVATE USE RS. 350/-
- 12.SOLD GOODS TO OMEGA & CO. FOR CASH RS. 650/-
- 13.RECEIVED CASH FROM BEDI & CO.FOR CASH RS. 2,900/-
- 14.DEPOSITED INTO THE BANK RS. 2,500/-
- 15.ISSUED CHEQUE IN FAVOUR OF LANDLORD FOR RENT OF JAN. RS. 500/-

BALANCE SHEET

Balance Sheet		SCI ASSIGNMENT 04		Ctrl + M
Liabilities		SCI ASSIGNMENT 04 as at 1-Apr-2023	Assets	
			SCI ASSIGNMENT 04 as at 1-Apr-2023	
Capital Account	49,650.00	Fixed Assets	5,900.00	
Loans (Liability)		Current Assets	50,940.00	
Current Liabilities	1,750.00			
Profit & Loss A/c	5,440.00			
Opening Balance				
Current Period	<u>5,440.00</u>			
Total	56,840.00	Total	56,840.00	

PROFIT & LOSS A/C

Profit & Loss A/c		SCI ASSIGNMENT 04		Ctrl + M
Particulars		SCI ASSIGNMENT 04 For 1-Apr-2023	SCI ASSIGNMENT 04 For 1-Apr-2023	
Purchase Accounts	5,750.00	Sales Accounts	12,250.00	
Gross Profit c/o	6,500.00			
	<u>12,250.00</u>		<u>12,250.00</u>	
Indirect Expenses	1,060.00	Gross Profit b/f	6,500.00	
Nett Profit	5,440.00			
Total	6,500.00	Total	6,500.00	

TRIAL BALANCE

Trial Balance		SCI ASSIGNMENT 04		Ctrl + M
Particulars	SCI ASSIGNMENT 04			
	For 1-Apr-2023			
	Closing Balance			
	Debit	Credit		
Capital Account	350.00	50,000.00		
Current Liabilities		1,750.00		
Fixed Assets	5,900.00			
Current Assets	50,940.00			
Sales Accounts			12,250.00	
Purchase Accounts	5,750.00			
Indirect Expenses	1,060.00			
Grand Total		64,000.00	64,000.00	



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ASSIGNMENT - 5

1. MR. SHAM STARTED BUSINESS WITH CASH RS. 55000/-
2. HE BOUGHT FURNITURE OF RS 10000/- & MACHIINERY OF RS.25000/-
3. OPENED A CURRENT BANK ACCOUNT WITH SBI (A/C NO. 001100250) RS. 20000/-
4. DEPOSITED RS. 5000/- INTO BANK
5. PAID RENT TO LAND LORD RS. 1500/-
6. PURCHASED A NEW CHAIR FOR RS. 800/- BY CASH
7. PURCHASED STATIONARY FOR RS. 500/- BY CASH
8. RS. 710/- PAID IN CASH FOR PRINTING.
9. PURCHASED GOODS FOR RS. 12500/- IN CASH
- 10.SOLD GOODS FOR RS 19000/- BY CASH
- 11.PAID SELLING EXPENSES RS 1000/-
- 12.PURCHASED MACHINERY FOR RS. 9210/-
- 13.INSTALLATION CHARGES OF THE MACHINERY RS. 100/-
- 14.RS. 1000/- PAID TO ELECTRIC CHARGES
- 15.RS.10000/- PAID FOR PURCHASE OF DELIVERY VAN
- 16.PAID SALARY TO MARKETING EXECUTIVE @ RS. 6000/- AND OFFCE EXECUTIVE RS. 5200/-
- 17.PURCHASED GOODS FROM RATAN & CO ON CREDIT FOR RS. 19250/-
- 18.GENERAL EXPENSES AMOUNTING TO RS. 820/- PAID
- 19.REPAIRING CHARGES FOR BUILDING PAID RS. 5400/-
- 20.RS. 10000/- PAID AS SALARY

BALANCE SHEET

Balance Sheet		SCI ASSIGNMENT 05		Ctrl + M
Liabilities		Assets		
SCI ASSIGNMENT 05 as at 1-Apr-2023		SCI ASSIGNMENT 05 as at 1-Apr-2023		
Capital Account	55,000.00	Fixed Assets	55,010.00	
Loans (Liability)		Profit & Loss A/c	44,480.00	
Current Liabilities	19,250.00	Opening Balance		
Current Assets	25,240.00	Current Period	44,480.00	
Total	99,490.00	Total	99,490.00	

PROFIT & LOSS A/C

Profit & Loss A/c		SCI ASSIGNMENT 05		Ctrl + M
Particulars		Particulars		
SCI ASSIGNMENT 05 For 1-Apr-2023		SCI ASSIGNMENT 05 For 1-Apr-2023		
Purchase Accounts	31,750.00	Sales Accounts	19,000.00	
		Gross Loss c/o	12,750.00	
	31,750.00		31,750.00	
Gross Loss b/f	12,750.00	Nett Loss	44,480.00	
Indirect Expenses	31,730.00			
Total	44,480.00	Total	44,480.00	

TRIAL BALANCE

Trial Balance		SCI ASSIGNMENT 05		Ctrl + M
Particulars	SCI ASSIGNMENT 05			
	For 1-Apr-2023			
	Closing Balance			
	Debit	Credit		
Capital Account			55,000.00	
Current Liabilities			19,250.00	
Fixed Assets	55,010.00			
Current Assets	25,500.00		50,740.00	
Sales Accounts			19,000.00	
Purchase Accounts	31,750.00			
Indirect Expenses	31,730.00			
Grand Total		1,43,990.00	1,43,990.00	



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ASSIGNMENT - 6

1. MR. KUMAR COMMENCED BUSINESS WITH CASH RS 1,30,000/-
2. PAID SALARY RS. 1200/-
3. PURCHASED FURNITURE CASH RS. 5000/-
4. PAID RENT CASH RS. 1500/-
5. SOLD GOODS TO NIL ON CREDIT RS. 15500/-
6. PURCHASE FURNITURE FROM J.K. FURNITURE ON CREDIT RS. 5000/-
7. PAID SALARY CASH RS. 1500/-
8. DEPOSITED INTO BANK OF INDIA CASH RS. 5000/-
9. RECEIVED COMMISSION CASH RS. 250/-
10. RECEIVED CASH FROM NIL RS. 12000/-
11. PAID TEA BILL CASH RS. 1100/-
12. PURCHASED GOODS FROM RAKESH ON CREDIT RS. 14500/-
13. PAID CASH TO RAKESH RS. 12500/-
14. PAID ADVERTISEMENT EXP CASH RS. 3750/-
15. PAID CASH TO J.K. FURNITURE RS. 4000/-

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ASSIGNMENT - 6

BALANCE SHEET

Balance Sheet		Assignment 06		Ctrl + M
Liabilities		Assets		
Assignment 06 as at 1-Apr-2025		Assignment 06 as at 1-Apr-2025		
Capital Account	1,30,000.00	Fixed Assets	5,000.00	
Loans (Liability)		Current Assets	1,15,200.00	
Current Liabilities	3,000.00	Profit & Loss A/c	12,800.00	
		Opening Balance		
		Current Period	12,800.00	
Total	1,33,000.00	Total	1,33,000.00	

PROFIT & LOSS A/C

Profit & Loss A/c		Assignment 06		Ctrl + M
Particulars		Particulars		
Assignment 06 For 1-Apr-2025		Assignment 06 For 1-Apr-2025		
Purchase Accounts	19,500.00	Sales Accounts	15,500.00	
		Gross Loss c/o	4,000.00	
	19,500.00		19,500.00	
Gross Loss b/f	4,000.00	Indirect Incomes	250.00	
Indirect Expenses	9,050.00	Nett Loss	12,800.00	
Total	13,050.00	Total	13,050.00	

TRIAL BALANCE

Trial Balance		Assignment 06		Ctrl + M	
Particulars	Assignment 06 For 1-Apr-2025				
	Closing Balance				
	Debit			Credit	
Capital Account				1,30,000.00	
Current Liabilities				3,000.00	
Fixed Assets	5,000.00				
Current Assets	1,15,200.00				
Sales Accounts			15,500.00		
Purchase Accounts	19,500.00				
Indirect Incomes			250.00		
Indirect Expenses	9,050.00				
Grand Total		1,48,750.00			1,48,750.00



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ASSIGNMENT - 7

1. STARTED BUSINESS WITH CASH RS. 7,00,000, FURNITURE WORTH RS. 1,00,000/- AND MACHINERY WORTH 2,00,000/-
2. DEPOSITED RS. 3,00,000/- IN BANK.
3. SOLD GOODS WORTH RS.8000/-
4. SOLD GOODS TO KIRAN WORTH RS. 8,900/- ON CREDIT
5. PAID FOR INSURANCE OF MACHINERY RS. 1,000/-
6. SOLD GOODS FOR CASH WORTH RS. 3,400/-
7. PURCHASED GOODS FROM HARI FOR RS.13,500/- ON CREDIT
8. PAID WAGES RS. 3,400/-
9. WITHDREW CASH FOR PERSONAL USE RS. 5000/-
- 10.DEPOSITED CASH INTO BANK RS. 1,50,000/-
- 11.PAID COMMISSION RS. RS 1,200/-
- 12.PAID TO HARI RS. 10,000/- ON ACCOUNT
- 13.WITHDREW CASH FROM BANK RS. 5,000/-
- 14.PURCHASED GOODS FOR CASH RS. 17,000/-
- 15.SOLD GOODS FOR CASH RS. 13,500/-

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BALANCE SHEET

Balance Sheet		Assignment 07		Ctrl + M
		Assignment 07 as at 1-Apr-2025	Assignment 07 as at 1-Apr-2025	
Liabilities			Assets	
Capital Account	9,95,000.00		Fixed Assets	3,00,000.00
Loans (Liability)			Current Assets	6,96,200.00
Current Liabilities	3,500.00		Profit & Loss A/c	2,300.00
			Opening Balance	
			Current Period	2,300.00
Total	9,98,500.00	Total	9,98,500.00	

PROFIT & LOSS A/C

Profit & Loss A/c		Assignment 07		Ctrl + M
		Assignment 07 For 1-Apr-2025	Assignment 07 For 1-Apr-2025	
Particulars			Particulars	
Purchase Accounts	30,500.00		Sales Accounts	33,800.00
Direct Expenses	3,400.00		Gross Loss c/o	100.00
	33,900.00			33,900.00
Gross Loss b/f	100.00		Nett Loss	2,300.00
Indirect Expenses	2,200.00			
Total	2,300.00	Total	2,300.00	

TRIAL BALANCE

Particulars	Assignment 07 For 1-Apr-2025	
	Closing Balance	
	Debit	Credit
Capital Account		5,000.00
Current Liabilities		10,00,000.00
Fixed Assets	3,00,000.00	
Current Assets	6,96,200.00	
Sales Accounts		33,800.00
Purchase Accounts	30,500.00	
Direct Expenses	3,400.00	
Indirect Expenses	2,200.00	
Grand Total	10,37,300.00	10,37,300.00



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ASSIGNMENT-8

1. PRAKASH STARTED BUSINESS WITH CASH 10,00,000/-
2. PURCHASED FURNITURE FOR CASH 70,000/-
3. PURCHASED GOODS FOR CASH 30,000/-
4. PURCHASED GOODS FROM SITA TRADERS, 10,000/- RAJA BROS
18,000/- ON CREDIT
5. RETURNED GOODS TO SITA TRADERS 800/-
6. OPENED ACCOUNT IN STATE BANK OF INDIA 5,00,000/-
7. SOLD GOODS FOR CASH 19,000/-
8. PURCHASED GOODS FROM JYOTI BROS. 3,400/- ON CREDIT
9. SOLD GOODS TO M/S SWAMI 14,000/- ON CREDIT
10. PAID FOR FURNITURE REPAIR 500/-
11. PURCHASED GOODS FROM RAJAN 900/- ON CREDIT
12. SOLD GOODS TO POONAM 4,000/- ON CREDIT
13. SOLD GOODS TO SATISH 2,050/- ON CREDIT
14. PAID RENT 5,000 SALARY 4,000/-

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BALANCE SHEET

Balance Sheet		Assignment 08		Ctrl + M
Liabilities		Assets		
	Assignment 08 as at 1-Apr-2025		Assignment 08 as at 1-Apr-2025	
Capital Account	10,00,000.00	Fixed Assets	70,000.00	
Loans (Liability)		Current Assets	9,29,550.00	
Current Liabilities	31,500.00	Profit & Loss A/c	31,950.00	
		Opening Balance		
		Current Period	31,950.00	
Total	10,31,500.00	Total	10,31,500.00	

PROFIT & LOSS A/C

Profit & Loss A/c		Assignment 08		Ctrl + M
Particulars		Particulars		
	Assignment 08 For 1-Apr-2025		Assignment 08 For 1-Apr-2025	
Purchase Accounts	61,500.00	Sales Accounts	39,050.00	
		Gross Loss c/o	22,450.00	
	61,500.00		61,500.00	
Gross Loss b/f	22,450.00	Nett Loss	31,950.00	
Indirect Expenses	9,500.00			
Total	31,950.00	Total	31,950.00	

TRIAL BALANCE

Trial Balance		Assignment 08		Ctrl + M	
Particulars	Assignment 08 For 1-Apr-2025				
	Closing Balance				
	Debit				Credit
Capital Account					10,00,000.00
Current Liabilities					31,500.00
Fixed Assets		70,000.00			
Current Assets		9,29,550.00			
Sales Accounts					39,050.00
Purchase Accounts		62,300.00			800.00
Indirect Expenses		9,500.00			
Grand Total		10,71,350.00			10,71,350.00



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ASSIGNMENT -9

1. STARTED BUSINESS WITH CASH 90,000/-
2. PAID INTO BANK 50,000/-
3. PURCHASED GOODS FOR CASH 30,000/-
4. PURCHASED FURNITURE AND PAID BY CHEQUE 10,000/-
5. SOLD GOODS FOR CASH 19,000/-
6. SOLD GOODS TO JAY 8,000/- ON CREDIT
7. PURCHASED GOODS FROM R.REHMAN 14,000/- ON CREDIT
8. GOODS RETURNED BY JAY 400/-
9. RECEIVED CASH FROM JAY 7,400/-
10. WITHDREW FROM BANK FOR OFFICE USE 10,000/-
11. PAID TELEPHONE BILL 1,000/-
12. PAID CASH TO RAHMAN 10,000/-
13. PAID FOR STATIONARY 2,000/-
14. PAID FOR SALARY 10,000/-
15. PAID FOR RENT 4,000/-

BALANCE SHEET

Balance Sheet		Assignment 09		Ctrl + M
Assignment 09 as at 1-Apr-2025		Assignment 09 as at 1-Apr-2025		
Liabilities		Assets		
Capital Account	90,000.00	Fixed Assets	10,000.00	
Loans (Liability)		Current Assets	41,600.00	
Current Liabilities	4,000.00	Profit & Loss A/c	42,400.00	
		Opening Balance		
		Current Period	42,400.00	
Total	94,000.00	Total	94,000.00	

PROFIT & LOSS A/C

Profit & Loss A/c		Assignment 09		Ctrl + M
Assignment 09 For 1-Apr-2025		Assignment 09 For 1-Apr-2025		
Particulars		Particulars		
Purchase Accounts	44,000.00	Sales Accounts	26,600.00	
		Gross Loss c/o	17,400.00	
	44,000.00		44,000.00	
Gross Loss b/f	17,400.00	Net Loss	42,400.00	
Indirect Expenses	25,000.00			
Total	42,400.00	Total	42,400.00	

TRIAL BALANCE

Trial Balance		Assignment 09		Ctrl + M	
Particulars	Assignment 09				
	For 1-Apr-2025				
	Closing Balance				
	Debit		Credit		
Capital Account			90,000.00		
Current Liabilities			4,000.00		
Fixed Assets		10,000.00			
Current Assets		42,200.00		600.00	
Sales Accounts		400.00		27,000.00	
Purchase Accounts		44,000.00			
Indirect Expenses		25,000.00			
Grand Total		1,21,600.00		1,21,600.00	



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COST CENTER

ASSIGNMENT - 1

1. Mr.Roy Started Business With Cash Rs.100000/-Machinery Rs.30000/-
Furniture Rs.20,000/-
2. Deposited Into The Janta Bank Rs. 65,000/-

They Have A 4 Different Department

- 1) **Food Department**
- 2) **Medicine Department**
- 3) **Toys Department**
- 4) **Cosmetic Department**

1. Purchase Goods Of Rs. 30000/- In Cash For Food Department Rs. 10000/- Medicine Department Rs. 10000/- Toys Department Rs. 5000/- Cosmetic Department Rs. 5000/-
2. Sold Goods To Cash Rs. 40000/- For Food Department Rs. 10000/- Toys Department Rs. 15000/- Cosmetic Department Rs. 15000/-
3. Purchase Machinery For Food Department Rs. 10000/- Toys Department Rs. 8000/-
4. Paid Electricity Charges Rs. 40000/- For Food Department Rs. 10000/- Medicine Department Rs. 7000/- Toys Department Rs. 13000/- Cosmetic Department Rs. 10000/-
5. Paid Advertisement Expenses Worth Rs. 20000/- For Food Department Rs. 6000/- Medicine Department Rs. 4000/- Toys Department Rs. 6500/- Cosmetic Department Rs. 3500/-
6. Received Commission By Food Department Rs. 10000/- Toys Department Rs. 15000/-
7. Cash Withdrawn From Janta Bank Worth Rs. 50000/-

BALANCE SHEET

Balance Sheet		SCI COST CENTER 01		Ctrl + M
Liabilities		SCI COST CENTER 01	Assets	
		as at 1-Apr-2023	SCI COST CENTER 01	
			as at 1-Apr-2023	
Capital Account	1,50,000.00	Fixed Assets	68,000.00	
Loans (Liability)		Current Assets	57,000.00	
Current Liabilities		Profit & Loss A/c	25,000.00	
		Opening Balance		
		Current Period	25,000.00	
Total	1,50,000.00	Total	1,50,000.00	

PROFIT & LOSS A/C

Profit & Loss A/c		SCI COST CENTER 01		Ctrl + M
Particulars		SCI COST CENTER 01	SCI COST CENTER 01	
		For 1-Apr-2023	For 1-Apr-2023	
Purchase Accounts	30,000.00	Sales Accounts	40,000.00	
Gross Profit c/o	10,000.00		40,000.00	
	40,000.00	Gross Profit b/f	10,000.00	
Indirect Expenses	60,000.00	Indirect Incomes	25,000.00	
		Nett Loss	25,000.00	
Total	60,000.00	Total	60,000.00	

TRIAL BALANCE

Trial Balance		SCI COST CENTER 01		Ctrl + M
Particulars	SCI COST CENTER 01			
	For 1-Apr-2023			
	Closing Balance			
	Debit	Credit		
Capital Account		1,50,000.00		
Fixed Assets	68,000.00			
Current Assets	57,000.00			
Sales Accounts		40,000.00		
Purchase Accounts	30,000.00			
Indirect Incomes		25,000.00		
Indirect Expenses	60,000.00			
Grand Total	2,15,000.00	2,15,000.00		



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ASSIGNMENT – 2

M/S Nitin Fashion Stores Has 2 Department

A) GENTS DEPARTMENT B) LADIES DEPARTMENT

1. Mr.Nitin Started Business With Cash Rs.75,000/-Furniture Rs.50,000/-
2. Purchase Dress Material For Cash Rs 125000/- For Gents Dep Rs 85000/-& Ladies Dep 40000/-
3. Sold Dress Material In Cash Rs 50000/- Gents Dep 35000/- & Ladies Dep 15000/-
4. Paid Salary Wort Rs 35000/- For Gents Dep 19000/- & Ladies Dep 16000/-
5. Paid Shop Rent Cash Rs 18500 /-
6. Sold Dress Material In Cash Rs 78000/- Gents Dep 45000/- & Ladies Dep 33000/-
7. Paid Electricity Charges Wort Rs 18000/- For Gents Dep 10500/- & Ladies Dep 7500/-
8. Purchase Dress Material For Cash Rs 110000/- For Gents Dep Rs 60000/-& Ladies Dep 50000/-
9. Deposited Into The Bank Cash Rs 65000/-
- 10.Paid Telephone Bill Wort Rs 3500/- For Gents Dep 2500/- & Ladies Dep 1000/-

BALANCE SHEET

Balance Sheet		SCI COST CENTER 02		Ctrl + M
Liabilities	SCI COST CENTER 02 as at 1-Apr-2023	Assets	SCI COST CENTER 02 as at 1-Apr-2023	
Capital Account	1,25,000.00	Fixed Assets	50,000.00	
Loans (Liability)		Profit & Loss A/c	1,82,000.00	
Current Liabilities		Opening Balance		
Current Assets	1,07,000.00	Current Period	<u>1,82,000.00</u>	
Total	2,32,000.00	Total	2,32,000.00	

PROFIT & LOSS A/C

Profit & Loss A/c		SCI COST CENTER 02		Ctrl + M
Particulars	SCI COST CENTER 02 For 1-Apr-2023	Particulars	SCI COST CENTER 02 For 1-Apr-2023	
Purchase Accounts	2,35,000.00	Sales Accounts	1,28,000.00	
		Gross Loss c/o	1,07,000.00	
	<u>2,35,000.00</u>		<u>2,35,000.00</u>	
Gross Loss b/f	1,07,000.00	Nett Loss	1,82,000.00	
Indirect Expenses	75,000.00			
Total	1,82,000.00	Total	1,82,000.00	

TRIAL BALANCE

Trial Balance		SCI COST CENTER 02		Ctrl + M
Particulars	SCI COST CENTER 02			
	For 1-Apr-2023			
	Closing Balance			
	Debit	Credit		
Capital Account		1,25,000.00		
Fixed Assets	50,000.00			
Current Assets	65,000.00	1,72,000.00		
Sales Accounts		1,28,000.00		
Purchase Accounts	2,35,000.00			
Indirect Expenses	75,000.00			
Grand Total	4,25,000.00	4,25,000.00		



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ASSIGNMENT – 3

Nitin & Co. Pvt Ltd. They Have A 3 Different Branches

A) HANDEWADI BRANCH B) KONDHWA BRANCH C) HADAPSAR BRANCH

DEPARTMENT

A) **Handewadi Branch** :- 1) Ms Office Dep 2) Tally Dep

B) **Kondhwa Branch** :- 1) D C A A Dep 2) Dca Dep

C) **Hadapsar Branch** :- 1) Ms Word Dep 2) Ms Excel Dep

1. Mr. Nitin Started Business With Cash Rs.2, 10,000/- Furniture Rs.55,000/-
2. Purchase Computer For Handewadi Branch Or Cash Rs 26000/-For Ms Office Dep Rs 13000/- & Tally Dep Rs 13000/-
3. Paid Electricity Charges For Handewadi Branch Cash Rs14500/- Ms Office Dep 3500/- & Tally Dep 11000/-
4. Purchase Computer For Kondhwa Branch Cash Rs 16000/-For D C A A Dep Rs 10000/- & Dca Dep Rs 6000/-
5. Paid Electricity Charges For Kondhwa Branch Cash Rs 8500/- D C A A Dep 3500/- & Dca Dep 5000/-
6. Purchase Computer For Hadapsar Branch Cash Rs 17800/-For Ms Word Dep Rs 10000/- & Ms Excel Dep Rs 7800/-
7. Sold Computer Course To Cash Rs 180000/- Handewadi Branch Tally Dep 95000/- & Ms Office Dep 85000/-
8. Paid Salary Worth Rs 45000/- Handewadi Branch . Tally Dep 20000/- & Ms Office Dep 25000/-
9. Paid Printing Amount Cash Rs 16000/- Handewadi Branch Tally Dep 8000/- & Ms Office Dep 8000/-
10. Paid Pc Rent Cash Rs 8000/- Handewadi Branch. Tally Dep 3000/- & Ms Office Dep 5000/-

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11. Sold Computer Course To Cash Rs 325000/-Kondhwa Branch Dcaa Dep 197000/- & Dca Dep 128000/-

12. Paid Salary Worth Rs 30000/- Kondhwa Branch.Dcaa Dep 20000/- & Dca Dep 10000/-

13. Paid Printing Amount Cash Rs 11000/- Kondhwa Branch . Dcaa Dep 8500/- & Dca Dep 2500/-

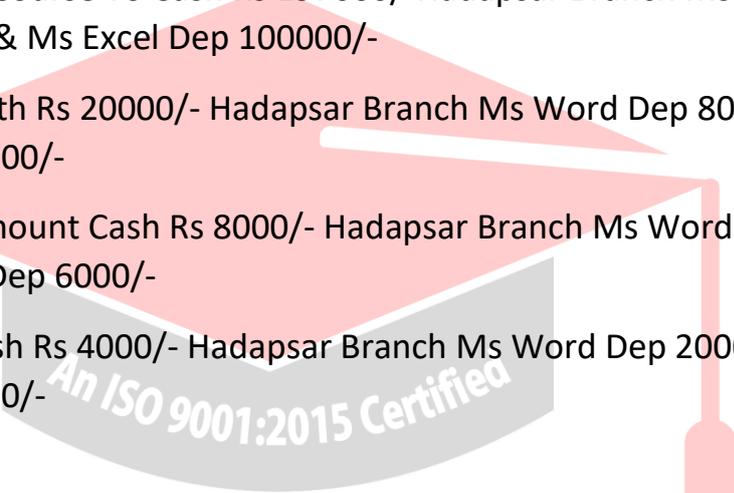
14. Paid Pc Rent Cash Rs 24000/- Kondhwa Branch.Dcaa Dep 13500/- & Dca Dep 10500/-

15. Sold Computer Course To Cash Rs 197000/-Hadapsar Branch Ms Word Dep 97000/- & Ms Excel Dep 100000/-

16. Paid Salary Worth Rs 20000/- Hadapsar Branch Ms Word Dep 8000/- & Ms Excel Dep 12000/-

17. Paid Printing Amount Cash Rs 8000/- Hadapsar Branch Ms Word Dep 2000/- & Ms Excel Dep 6000/-

18. Paid Pc Rent Cash Rs 4000/- Hadapsar Branch Ms Word Dep 2000/- & Ms Excel Dep 2000/-



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BALANCE SHEET

Balance Sheet		SCI COST CENTER 03		Ctrl + M
Liabilities	SCI COST CENTER 03 as at 1-Apr-2023	Assets	SCI COST CENTER 03 as at 1-Apr-2023	
Capital Account	2,65,000.00	Fixed Assets	55,000.00	
Loans (Liability)		Current Assets	6,63,200.00	
Current Liabilities				
Profit & Loss A/c	4,53,200.00			
Opening Balance				
Current Period	<u>4,53,200.00</u>			
Total	7,18,200.00	Total	7,18,200.00	

PROFIT & LOSS A/C

Profit & Loss A/c		SCI COST CENTER 03		Ctrl + M
Particulars	SCI COST CENTER 03 For 1-Apr-2023	Particulars	SCI COST CENTER 03 For 1-Apr-2023	
Purchase Accounts	59,800.00	Sales Accounts	7,02,000.00	
Gross Profit c/o	6,42,200.00			
	<u>7,02,000.00</u>		<u>7,02,000.00</u>	
Indirect Expenses	1,89,000.00	Gross Profit b/f	6,42,200.00	
Nett Profit	4,53,200.00			
Total	6,42,200.00	Total	6,42,200.00	

TRIAL BALANCE

Trial Balance		SCI COST CENTER 03		Ctrl + M
Particulars	SCI COST CENTER 03			
	For 1-Apr-2023			
	Closing Balance			
	Debit	Credit		
Capital Account		2,65,000.00		
Fixed Assets	55,000.00			
Current Assets	6,63,200.00			
Sales Accounts		7,02,000.00		
Purchase Accounts	59,800.00			
Indirect Expenses	1,89,000.00			
Grand Total	9,67,000.00	9,67,000.00		

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INVENTORY

ASSIGNMENT - 1

1. Mr. Rathod Started Business With Cash Rs. 5, 00,000/- Furniture Rs.20, 000/-
2. Purchased 100 Kg Rice From Mr. Aryan On Credit. Per KG 26.
3. Purchased 50 Kg Wheat From Mr. Vibhor On Credit. Per KG 30.
4. Purchased 20 Kg Sugar From Mr. Aayush On Credit. Per KG 30.
5. Purchased 50 Kg Rice From Mr. Vibhor On Credit. Per KG 26.
6. Purchased 20 Kg Wheat From Mr. Aayush On Credit. Per KG 20.
7. Purchased 5 Kg Sugar From Mr. Aryan On Credit. Per KG 30.
8. Returned To Mr. Vibhor 5 KG Rice.
9. Returned To Mr. Aryan 2 KG Sugar.
10. Returned To Mr. Aayush 5 KG Wheat.



BALANCE SHEET

Balance Sheet		SCI INVENTORY 01		Ctrl + M
Liabilities		SCI INVENTORY 01 as at 1-Apr-2023	Assets	
			SCI INVENTORY 01 as at 1-Apr-2023	
Capital Account		5,20,000.00	Fixed Assets	20,000.00
Loans (Liability)			Current Assets	5,11,540.00
Current Liabilities		6,260.00		
Profit & Loss A/c		580.00		
Opening Balance				
Current Period		580.00		
Difference in opening balances		4,700.00		
Total		5,31,540.00	Total	5,31,540.00

PROFIT & LOSS A/C

Profit & Loss A/c		SCI INVENTORY 01		Ctrl + M
Particulars		SCI INVENTORY 01 For 1-Apr-2023	Particulars	
			SCI INVENTORY 01 For 1-Apr-2023	
Opening Stock		4,700.00	Closing Stock	11,540.00
Purchase Accounts		6,260.00		
Gross Profit c/o		580.00		
		11,540.00		11,540.00
Nett Profit		580.00	Gross Profit b/f	580.00
Total		580.00	Total	580.00

TRIAL BALANCE

Trial Balance		SCI INVENTORY 01		Ctrl + M
Particulars	SCI INVENTORY 01			
	For 1-Apr-2023			
	Closing Balance			
	Debit	Credit		
Capital Account		5,20,000.00		
Current Liabilities		6,260.00		
Fixed Assets	20,000.00			
Current Assets	5,04,700.00			
Purchase Accounts	6,550.00	290.00		
Difference in opening balances		4,700.00		
Grand Total		5,31,250.00	5,31,250.00	



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ASSIGNMENT - 2

Opening Stocks	Quantity	Rates (Per Unit)
1.Cotton Dress	50 Mtrs	300
2. Silk Dress	80 Mtrs	325
3. Punjabi Suits	400 Mtrs	375
4.Khadi Dress	80 Mtrs	400
5.Bandhani Dress	50 Mtrs	325
6.Kosa Dress	80 Mtrs	300

1. Mr. Sani Started Business with Cash Rs. 75,000/- Furniture Rs.15, 000/-
2. Sold 30 Mts. Cotton Dress Materials to Mr. Sayon. on credit 300 Per Mtr.
3. Sold 50 Mts. Silk Dress Materials to Mr. Krish. on credit 325 Per Mtr.
4. Sold 200 Nos. Punjabi Suits to Mr. Sujay. on credit 375 Per Mtr.
5. Sold 50 Mts. Khadi Dress Materials to Mr. Sujay on credit. 400 Per Mtr.
6. Sold 20 Mts. Bandhani Dress Materials to Mr. Krish on credit.325 Per Mtr.
7. Sold 50 Mts. Kosa Dress Materials Mr. Sayon on credit. 300 Per Mtr.
8. Returned from Mr. Sayon 5 Mtr. Kosa Dress Materials.
9. Returned from Mr. Krish 10 Mtr. Bandhani Dress Materials.
10. Returned from Mr. Sujay 12 Mtr. Khadi Dress Materials.

BALANCE SHEET

Balance Sheet		SCI INVENTORY 02		Ctrl + M
Liabilities		SCI INVENTORY 02 as at 1-Apr-2023	Assets	
			SCI INVENTORY 02 as at 1-Apr-2023	
Capital Account		90,000.00	Fixed Assets	
Loans (Liability)			Current Assets	3,53,250.00
Current Liabilities				
Profit & Loss A/c				
Opening Balance				
Current Period				
Difference in opening balances		2,63,250.00		
Total		3,53,250.00	Total	3,53,250.00

PROFIT & LOSS A/C

Profit & Loss A/c		SCI INVENTORY 02		Ctrl + M
Particulars		SCI INVENTORY 02 For 1-Apr-2023	SCI INVENTORY 02 For 1-Apr-2023	
Opening Stock		2,63,250.00	Sales Accounts	1,32,200.00
Gross Profit c/o			Closing Stock	1,31,050.00
		2,63,250.00		2,63,250.00
Nett Profit			Gross Profit b/f	
Total			Total	

TRIAL BALANCE

Trial Balance		SCI INVENTORY 02		Ctrl + M
Particulars	SCI INVENTORY 02			
	For 1-Apr-2023			
	Closing Balance			
	Debit	Credit		
Capital Account			90,000.00	
Current Assets	4,85,450.00			
Sales Accounts		9,550.00	1,41,750.00	
Difference in opening balances			2,63,250.00	
Grand Total	4,95,000.00	4,95,000.00		



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ASSIGNMENT - 3

Opening Stock	Quantity	Rate (Per Unit)
1. Bru Coffee	150 Boxes	150 RS.
2. Amul Dahi	100 Nos	50 RS.
3. Britannia Born Biscuits	100 Boxes	200 RS.
4. Red Label Tea	60 Boxes	100 RS.
5. Amul Butter	240 Boxes	250 RS.
6. Milk	75 Ltr	30 RS.

1. Mr. Thakur Started the Business with Cash Rs.2,00,000/- Furniture Rs. 30,000/-.
2. Purchased 30 Boxes of Red Label Tea from Mr. Desai. On Credit
3. Sold 50 Boxes of Bru Coffee to Mr. Saini. On Credit
4. Purchased 100 Boxes of Amul Butter From Mr. Alam. On Credit
5. Sold 50 Nos. Amul Dahi to Mr. Shah on credit.
6. Purchased 25 Lit Milk from Mr. Alam on Credit.
7. Sold 50 Boxes of Britannia Born Biscuits to Mr. Saini on credit.
8. Returned from Mr. Shah 5 Nos. Amul Dahi.
9. Returned to Mr. Alam 5 Lit Milk.
10. Returned from Mr. Saini 10 Boxes of Britannia Born Biscuits.

BALANCE SHEET

Balance Sheet		SCI INVENTORY 03		Ctrl + M
Liabilities		SCI INVENTORY 03 as at 1-Apr-2023	Assets	
			SCI INVENTORY 03 as at 1-Apr-2023	
Capital Account	2,30,000.00	Fixed Assets	30,000.00	
Loans (Liability)		Current Assets	3,44,650.00	
Current Liabilities	28,600.00			
Profit & Loss A/c	300.00			
Opening Balance				
Current Period	300.00			
Difference in opening balances	1,15,750.00			
Total	3,74,650.00	Total	3,74,650.00	

PROFIT & LOSS A/C

Profit & Loss A/c		SCI INVENTORY 03		Ctrl + M
Particulars		SCI INVENTORY 03 For 1-Apr-2023	Particulars	
			SCI INVENTORY 03 For 1-Apr-2023	
Opening Stock	1,15,750.00	Sales Accounts	17,750.00	
Purchase Accounts	28,600.00	Closing Stock	1,26,900.00	
Gross Profit c/o	300.00			
	1,44,650.00			
Nett Profit	300.00	Gross Profit b/f	300.00	
Total	300.00	Total	300.00	

TRIAL BALANCE

Trial Balance		SCI INVENTORY 03		Ctrl + M
Particulars	SCI INVENTORY 03			
	For 1-Apr-2023			
	Closing Balance			
	Debit	Credit		
Capital Account		2,30,000.00		
Current Liabilities		28,600.00		
Fixed Assets	30,000.00			
Current Assets	3,33,500.00			
Sales Accounts	2,250.00	20,000.00		
Purchase Accounts	28,750.00	150.00		
Difference in opening balances		1,15,750.00		
Grand Total	3,94,500.00	3,94,500.00		



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ASSIGNMENT - 4

OPENING STOCK

STOCK	QUANTITY	RATE (PER UNIT)
Electric Bulbs	2000 Nos.	Rs. 8/-
Wall Clocks	100 Nos.	Rs.250/-
Wires	2000 Mtr.	Rs. 10/-
Screws	50 Dz.	Rs. 5/-
Monitors	15 Nos.	Rs. 900/-
Box Strips	1000 Mtr.	Rs. 20/-
Switches	500 Nos.	Rs. 10/-
Apples	200 Kg.	Rs. 60/-
Mangoes	200 Dz.	Rs. 250/-
Grapes	200 Kg.	Rs. 40/-
Water Melon	50 Nos.	Rs. 25/-
Oranges	100 Nos.	Rs. 10/-
Strawberries	200 Kg.	Rs. 300/-
Potatoes	200 Kg.	Rs. 20/-
Onions	200 Kg.	Rs. 18/-
Sweet Potatoes	200 Kg.	Rs. 25/-
Leady Fin Gars	200 Kg.	Rs. 30/-
Cabbages	200 Kg.	Rs. 18/-
Bringles	200 Kg.	Rs. 22/-

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1. **Ms. Priya Started Business with Cash Rs. 50,000/- Furniture Rs. 25,000/- Building Rs. 1, 00,000/-**
2. **Purchase 20 Dz Screws, 5 Nos. Monitors & 10 Nos Wall Clocks.From Mr.Yogesh On Credit.**
3. **Sold 500 Nos. Electric Bulbs, 100 Mts Wires & 200 Mts Box Strips.To Amrish On Credit.**
4. **Purchase 20 Nos. Switches & 10 Nos. Electric Bulbs from Mr. Satyam on credit.**
5. **Sold 5 Nos. Monitors & 10 Dz Screws to Mr. Bhavan On credit.**
6. **Returned 2 Nos. Monitors from Mr. Bhavan.**
7. **Returned to Mr. Satyam 5 Nos. Switches & 3 Nos. Electric Bulbs.**
8. **Purchased 20 Dz Mangoes, 5 kg Apples & 10 kg Grapes From Mr.Nitin On Credit**
9. **Sold 10 Nos. Water Melon, 10 Nos. Oranges & 20 kg Strawberries To Mr.Sunil On Credit**
10. **Purchased 20 Nos. Water Melon & 10 Nos.Oranges from Mr. Satyam on credit.**
11. **Sold 5 Dz Mangoes & 10 kg Grapes to Mr. Bhavan on credit.**
12. **Returned 2 Dz Mangoes from Mr. Bhavan.**
13. **Returned to Mr. Satyam 5 Nos. Water Melon & 5 Nos.Oranges.**
14. **Purchase 20 kg Sweet Potatoes & 5 kg Cabbages From Mr.Satyam On Credit.**
15. **Sold 25 kg Cabbages & 25 kg Potatoes To Mr.Bhavan On Credit**

ASSIGNMENT - 4

v

BALANCE SHEET

Balance Sheet		SCI INVENTORY 04		Ctrl + M
Liabilities		SCI INVENTORY 04 as at 1-Apr-2023	Assets	
			SCI INVENTORY 04 as at 1-Apr-2023	
Capital Account		1,75,000.00	Fixed Assets	1,25,000.00
Loans (Liability)			Current Assets	3,23,119.00
Current Liabilities		14,021.00		
Profit & Loss A/c		498.00		
Opening Balance				
Current Period		498.00		
Difference in opening balances		2,58,600.00		
Total		4,48,119.00	Total	4,48,119.00

PROFIT & LOSS A/C

Profit & Loss A/c		SCI INVENTORY 04		Ctrl + M
Particulars		SCI INVENTORY 04 For 1-Apr-2023	SCI INVENTORY 04 For 1-Apr-2023	
Opening Stock		2,58,600.00	Sales Accounts	20,200.00
Purchase Accounts		14,021.00	Closing Stock	2,52,919.00
Gross Profit c/o		498.00		
		2,73,119.00		2,73,119.00
Nett Profit		498.00	Gross Profit b/f	498.00
Total		498.00	Total	498.00

TRIAL BALANCE

Trial Balance		SCI INVENTORY 04		Ctrl + M
Particulars	SCI INVENTORY 04		For 1-Apr-2023	
	Closing Balance			
	Debit	Credit		
Capital Account		1,75,000.00		
Current Liabilities		14,021.00		
Fixed Assets	1,25,000.00			
Current Assets	3,28,800.00			
Sales Accounts	2,300.00	22,500.00		
Purchase Accounts	14,270.00	249.00		
<i>Difference in opening balances</i>			2,58,600.00	
Grand Total	4,70,370.00	4,70,370.00		



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PAYROLL

Enable Payroll

Go To Gateway Of Tally>Press **F11**:Company Features >Press **F1**:Accounting Features In The **F11**: Accounting Features Screen

- Set Maintain Payroll To “Yes”
- Set More Than One Payroll /Cost Category To “Yes”
- Set /Alter Payroll Statutory Details To “Yes”
- Go To Gateway Of Tally >Payroll Info >Employees >Create In The Employee Creation Screen
Create The Following Employee

Employee Name	Department	Date Of Joining
Vijay	Account	01-04-2023
Rahul Varma	Sales	01-04-2023
Mahesh Surve	Purchase	01-04-2023
Ajay Shinde	Marketing	01-04-2023

Tally >Payroll Info >Units (Work)> Create In The Unit Creation

Name	Type	Symbol
Hours	Simple	Hrs
Minute	Simple	Min
Day	Simple	Day
Month	Simple	Month
Hours Of 60 Min	Compound	-
Day Of 8 Hrs	Compound	-
Month Of 30 Days	Compound	-

Gateway Of Tally >Payroll Info >Attendance /Production Types >Create In The Attendance Type Creation

Name	Production Type
Present	Attendance /Live With Pay
Absent	Leave Without Pay
Overtime	Production

Go To Gateway Of Tally >Payroll Info >Pay Heads >Create In The Pay Heads Creation Screen

Pay Head Name	Pay Head Type	Under
Basic Salary	Earnings For Employee	Indirect Expences
House Rent Allowance	Earnings Employee	Indirect Expences
Travelling Allowance	Earnings Employee	Indirect Expences
Dearness Allowance	Earnings Employee	Indirect Expences
Professional Tax	Employees Statutory Deduction	Duties &Liabilities
Provident Fund	Deductions From Employee	Current Liabilities
Overtime	Earnings For Employee	Indirect Expences

Salary Details For Employees, Go To Gateway Of Tally >Payroll Info >Salary Details >Create

- 1) Select **Vijay Kumar** From The List Of Employees &Press Entre
- 2) Select Hra As The Second Pay Head &Press Entre
- 3) Select Ta As The Third Pay Head &Press Entre
- 4) Select Da As The Fourth Pay Head &Press Entre
- 5) Select Pt As The Fifth Pay Head &Press Entre
- 6) Select Pf As The Sixth Pay Head &Press Entre

Select Overtime As The Second Pay Head &Press Entre

Payroll Report

On 31st May 2009 M/S Spectrum Solutions Paid The Salaries Due For The Month Of May 2009

- 1) Press Ctrl+F5 For Payroll Voucher
 - 2) Press F2 To Specify The Date As 31-05-2009 & Press Enter
 - 3) Press Alt+A (Payroll Autofill) To Prefill Employee Payroll Details In The Payment Autofill Screen
-
- Select Salary Payment In The Process For Filed
 - Specify 01-05-2009 As From Period
 - Specify 31-05-2009
 - Select Primary Cost Category In The Employee Category Field
 - Select All Items In The Employee/ Group Field
 - Select Hdfc Bank In The Bank/Cash Ledger Field
 - Select Salary Payable In The Payroll Ledger Field Before Passing The Payment Voucher, Necessary Bank Accounts Should Be Created. To Make Salary Payment

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TDS (TAX DEDUCTED AT SOURCE)

ASSIGNMENT 1 - 4

Sundry Creditors	Roy Service
Indirect Expenses	Technical Services
Duties & Taxation	TDS on Technical Services
Total Expenses	60,000/

Sundry Creditors	Nitin Waghmare
Indirect Expenses	Rent
Duties & Taxation	TDS on Rent
Total Expenses	2,50,000/

Sundry Creditors	Bank Publishing LTD.
Indirect Expenses	Advertisement Contracts
Duties & Taxation	TDS on Advertisement Contracts.
Total Expenses	50,000/-.

Sundry Creditors	Sumit Advertisement Agency
Indirect Expenses	LOTTERY
Duties & Taxation	TDS on TDS ON LOTTERY
Total Expenses	30,000/

Goods & Services Tax

- **Following Existing Taxes To Be Subsumed In Gst Regime;**

- Vat
- Cst
- Service Tax
- Luxury Tax
- Octroi
- Entry Tax
- Central Excise
- Customs Duty
- Entertainment Tax

- **Following New Taxes Will Come Into Force;**

- Cgst – Central Goods & Services Tax
- Sgst – State Goods & Services Tax
- Igst – Integrated Goods & Services Tax

- Gst Is System Of Indirect Taxation Which Has Been Levied On Supply Of Goods Or Services. It Is Tax Paid By The Producers, Manufactures Retailers Or Any Other Dealer As Well As Service Provider Who Supply Of Goods Or Services That Is Ultimately Passed On To The Consumer.
- The Gst Is A Value Added Tax (Vat) Proposed To Indirect Tax Levy On Manufacture, Sale And Consumption Of Goods As Well As Services At The National Level
- Goods And Services Tax (Gst) Is An Indirect Tax Throughout India To Replace Taxes Levied By The Central And State Governments.

Goods And Services Will Be Taxed At The Following Rates, 0%, 5%, 12%, 18%, 28%. There Is A Special Rate Of 0.25% On Rough Precious And Semi-Precious Stones And 3% On Gold. There Will Be Additional Cess On Sin Goods Like Cigarettes

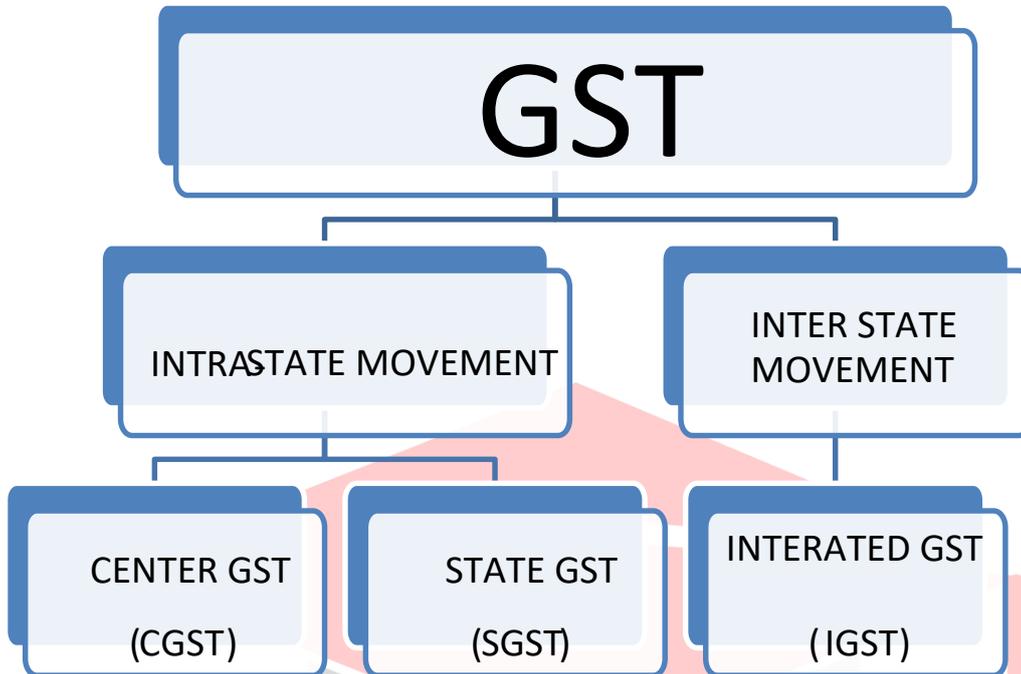
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Who are the persons liable to take a Registration under the Model GST Law?

Region	Aggregate Turnover	
	Liability to Register	Liability for Payment of Tax
North East India	Rs 9 Lakhs	Rs 10 Lakhs
Rest of India	Rs 19 Lakhs	Rs 20 Lakhs

- Any supplier who carries on any business at any place in India and whose aggregate turnover exceeds threshold limit as prescribed above in a year is liable to get himself registered. However, certain categories of persons mentioned in Schedule III of MGL are liable to be registered irrespective of this threshold.
- An agriculturist shall not be considered as a taxable person and shall not be liable to take registration.

Taxes under GST



How to charge the tax under GST

EVENT	CGST	SGST	IGST
Goods sold from Delhi to Pune	NO	NO	YES
(i.e. within the state – inter-state)			
Goods sold within Pune	YES	YES	NO
(i.e. within the state – intra-state)			
Goods sold from Pune to Mumbai	YES	YES	NO
(i.e. within the state – intra-state)			

Classification

Input	CGST	2.5%
Input	CGST	6%
Input	CGST	9%
Input	CGST	14%

Input	SGST	2.5%
Input	SGST	6%
Input	SGST	9%
Input	SGST	14%

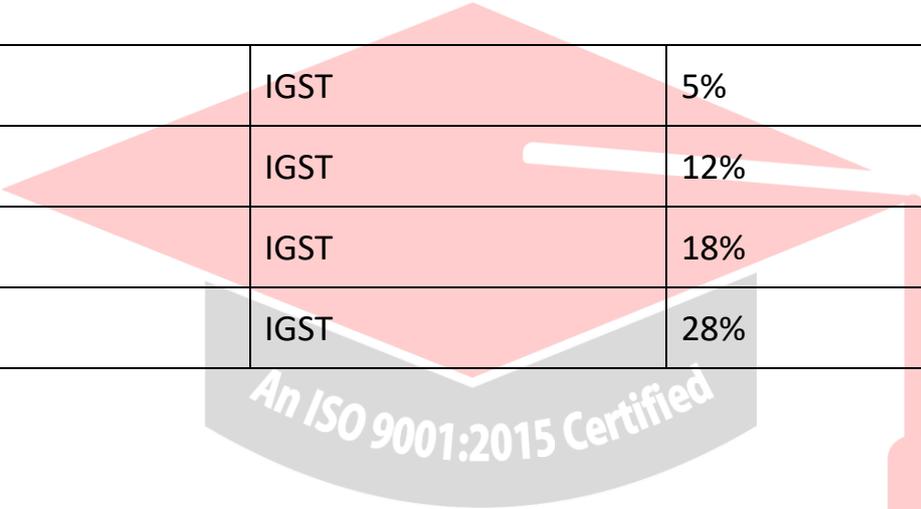
OUTPUT	CGST	2.5%
OUTPUT	CGST	6%
OUTPUT	CGST	9%
OUTPUT	CGST	14%

OUTPUT	SGST	2.5%
OUTPUT	SGST	6%
OUTPUT	SGST	9%
OUTPUT	SGST	14%

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INPUT	IGST	5%
INPUT	IGST	12%
INPUT	IGST	18%
INPUT	IGST	28%

OUTPUT	IGST	5%
OUTPUT	IGST	12%
OUTPUT	IGST	18%
OUTPUT	IGST	28%



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ASSIGNMENT 1

(GOODS) TRANSACTION BETWEEN STATES (MULTITAX)

INTRA STATE: - PURCHASE & SALE (CGST &SGST)

1. PURCHASE FOLLOWING ITEMS FROM RAM & CO TRADERS

GOODS	QUANTITY	TAX RATE	RATE PER
HAIR OIL	10 NOS	18%	200
PERFUMES	20 NOS	28%	500

2. SALES FOLLOWING ITEMS TO GREEN MART TARDERS

GOODS	QUANTITY	TAX RATE	RATE PER
HAIR OIL	5 NOS	18%	450
PERFUMES	12 NOS	28%	700

PALEC OF DESTINATION MAHARASHTRA

CGST 9% & 14%

SGST 9% & 14%

PASS GST PAYMENT.

ASSIGNMENT 2

(GOODS) TRANSACTION BETWEEN 2 DIFFERENT STATES

INTER STATE: - PURCHASE & SALE (IGST)

1. PURCHASE FOLLOWING ITEMS FROM DEF PVT LTD KARNATAKA.

GOODS	QUANTITY	TAX RATE	RATE PER
32"LCD TV	10 NOS	18%	15000
MONITERS	10 NOS	12%	10000

2. SALE FOLLOWING ITEMS FROM LMN PVT LTD HARYANA

GOODS	QUANTITY	TAX RATE	RATE PER
32"LCD TV	5 NOS	18%	25000
MONITERS	16 NOS	12%	20000

3. PURCHASE FOLLOWING ITEMS FROM UMESH PVT LTD PUNJAB

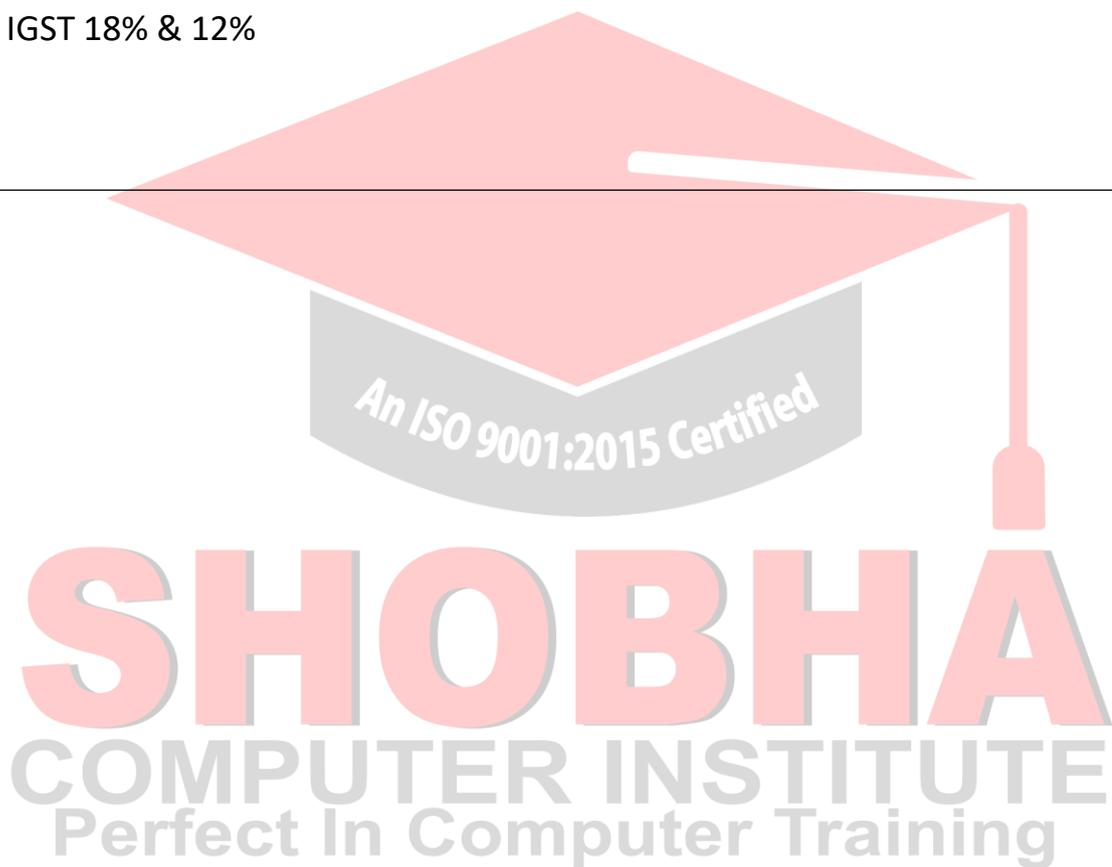
GOODS	QUANTITY	TAX RATE	RATE PER
32"LCD TV	12 NOS	18%	9000
MONITERS	15 NOS	12%	12000

4. SALE FOLLOWING ITEMS FROM LMN PVT LTD HARYANA

GOODS	QUANTITY	TAX RATE	RATE PER
32"LCD TV	5 NOS	18%	25000
MONITERS	16 NOS	12%	20000

PASS GST PAYMENT ENTRY

IGST 18% & 12%



ASSIGNMENT 3

(GOODS) TRANSACTION BETWEEN STATES

INTRA STATE: - PURCHASE & SALE (CGST &SGST)

1. PURCHASE FOLLOWING ITEMS FROM MR RAM

GOODS	QUANTITY	TAX RATE	RATE PER
BUTTER	10 KGS	18%	250
TOOTH PASTE	10 NOS	18%	150
SMALL CARS	10 NOS	28%	15000

2. SALE FOLLOWING ITEMS FROM MR. ARYAN

GOODS	QUANTITY	TAX RATE	RATE PER
BUTTER	7 KG	18%	600
TOOTHPASTE	7 NOS	18%	300
SMALL CARS	5	28%	20000

3. PURCHASE FOLLOWING ITEMS FROM UMESH

GOODS	QUANTITY	TAX RATE	RATE PER
CASHEW NUTS	12 NOS	5%	1000
FRUIT JUICE	15 BOX	12%	150
PRINTERS	5	28%	5000

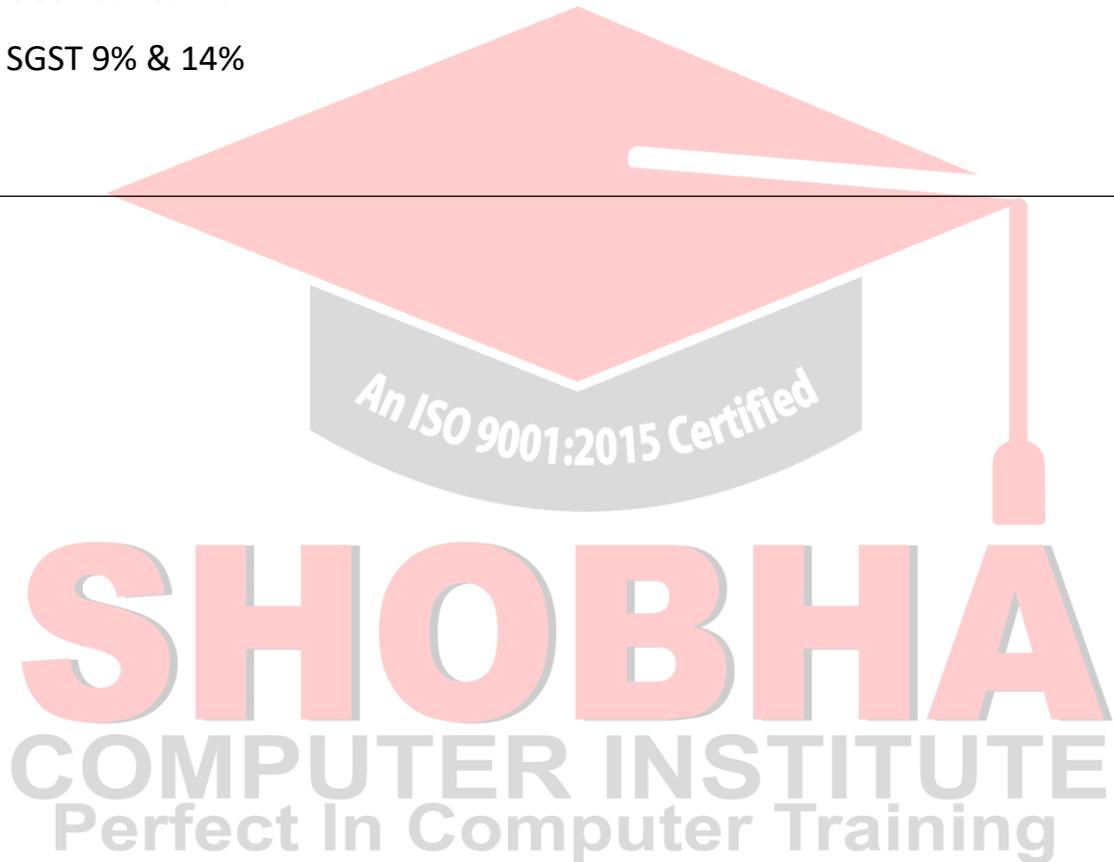
4. SALE FOLLOWING ITEMS FROM MR. AAYUSH

GOODS	QUANTITY	TAX RATE	RATE PER
CASHEW NUTS	8 NOS	5 %	1500
FRUIT JUICE	10 BOX	12 %	250
PRINTERS	3 NOS	28 %	8000

PASS GST PAYMENT ENTRY

CGST 9% & 14%

SGST 9% & 14%



(GOODS) TRANSACTION BETWEEN 2 DIFFERENT STATES

INTER STATE: - PURCHASE & SALE (IGST) WITH MULTI TAXES

1. Purchase followings goods from Mr Kumar for followings goods TO DELHI

GOODS	QUANTITY	RATE PER	TAX RATE
GHEE	10 KG	500	12%
CONDENSED MILK	100 LTR	100	18%
MINERAL WATER	50 BOTTELS	25	18%
PANEER	20 KG	400	18%
Sugar	100	80	5%
AC	10	20000	28%
CORN FALKES	20 BOX	150	18%

2. SALE FOLLOWING GOODS TO MR RAJESH FOR FOLLOWING GOODS TO MAHARASHTRA

GOODS	QUANTITY	RATE PER	TAX RATE
GHEE	6 KG	600	12%
CONDENSED MILK	60 LTR	150	18%
MINERAL WATER	25 BOTTELS	30	18%
PANEER	15 KG	550	18%
Sugar	70	100	5%
AC	6	30000	28%
CORN FALKES	15 BOX	200	18%

PASS GST PAYMENT ENTRY

❖ SERVICE BETWEEN STATES CGST & SGST (INTRA STATE TAX)

ASSIGNMENT - 1

IND. INCOME	TALLY	4500/-
SUNDRY DEBTOR	MR ABHI	
CGST 9% &SGST9%	DUTIES & TAXES	
IND. EXPENSES	TELEPHONE BILL	2000/-
SUNDRY CREDITORS	Mr. YASHRAJ	

ASSIGNMENT - 2

IND. INCOME	ADV AGENCY	7500/-
SUNDRY DEBTOR	KUMAR ADV AGNECY	
CGST 9% &SGST9%	DUTIES & TAXES	
IND. EXPENSES	CABLE SERVICE	1650/-
SUNDRY CREDITORS	Mr. AMRISH	

ASSIGNMENT - 3

IND. INCOME	COMPUTER COURSE	5000/-
SUNDRY DEBTOR	MR AKASH	
CGST 9% &SGST9%	DUTIES & TAXES	
IND. EXPENSES	INTERNET SER.	2500/-
SUNDRY CREDITORS	Mr . NIKHIL A/C	

ASSIGNMENT - 4

IND. INCOME	HOTEL SER.	1500/-
SUNDRY DEBTOR	MR. KARAN	
CGST 9% &SGST9%	DUTIES & TAXES	
IND. EXPENSES	TRAVELING	3500/-
SUNDRY CREDITORS	Mr . KAILASH A/C	

ASSIGNMENT - 5

IND. INCOME	COACHING CLASSES	15000/-
SUNDRY DEBTOR	MR. NILESH	
IGST 18 %	DUTIES & TAXES	
IND. EXPENSES	MOB BILL	1900/-
SUNDRY CREDITORS	Mr . JAGAN	

ASSIGNMENT - 6

IND. INCOME	SPOKEN ENGLISH CLASSES	6000/-
SUNDRY DEBTOR	Mr. SAMEER	
IGST 18 %	DUTIES & TAXES	
IND. EXPENSES	NET SER.	2400/-
SUNDRY CREDITORS	Mr . ANIL	