

GOWTHAMAN TALLY

S.NO	DATE	TALLY SYLLABUS	STUDENT SIGNATURE	STAFF SIGNATURE
1		INTRODUCTION ACCOUNTS		
2		ACCOUNTS TYPES (GOLDEN RULES)		
3		TRANSACTION,JOURNAL		
4		COMPANY CREATION (SIMPLE)		
5		LEDGER CREATION & GROUPS		
6		VOUCHER (f4,f5,f6,f7,f8,f9)		
7		BANK RECONCILIATION STATEMENT		
8		INVENTORY <ul style="list-style-type: none"> INVOICE,INVOICE WITH OPENING BALANCE,PRICE LIST,GODOWN, STANDARD & SELLING COST 		
9		ADDITIONAL COST OF PURCHASE		
10		INTEREST CALCULATION		
11		BUDGET & MAINTANANCE		
12		MANUFACTURING & EXPIRE DATE		
13		COMPANY CREATION (ADVANCED) <ul style="list-style-type: none"> SELECT COMPANY,SHUT COMPANY, ALTER COMPANY,DELETE COMPANY, GROUP, BACKUP & RESTORE, SPILT COMPANY,SECURITY CONTROL, CHANGE PASSWORD. 		
14		ORDER PROCESSING		
15		DUTIES & TAXES <ul style="list-style-type: none"> VAT (VALUE ADDED TAX) 		
16		POINT OF SALES		
17		PAY ROLL		

TALLY ERP 9

ERP - ENTERPRISE RESOURCE PLANNING -NETWORK

in 1986 first introduced by bharat goenkar.

Tally Developed By Peutronious Pvt Ltd at Banglore in India.

Tally Programs are Written by TDL Language . Tally Developed Language.

Tally ERP 9 is already Defined set Program is called Package.

Tally is A Financial And Inventory Management System.

Tally is an Accounting Package.

Transfer of Money or Money's Worth from one place to another place is called accounts.

A Account having a Company or a Person is called Personal Account.

A Account Having Lot of Cash , Goods , Expenses , Income , Profit , Loss is called impersonal account.(real and nominal)

company : tally india pvt ltd, bangalore.

web: www.tallysolutions.com

journal: collection of ledger from transaction or trial balance

ledger: type of accounts(ex mani a/c, cash a/c, bank a/c)

types of accounts: or golden rules

1) personal account (ஆள்சார் கணக்கு) (கொடுக்கல் - வாங்கல்)

Debit the receiver - பெறுவோரை பற்று வை

Credit the giver - தருவோரை வரவு வை

E.g.: names, bank, name capital,

2) real account (சொத்து கணக்கு) (உள்ளே-வெளியே)

What comes in - debit (சொத்து உள்ளே வந்தால் பற்று)

What goes out - credit (சொத்து வெளியே போனால் வரவு)

E.g.:

Cash, furniture, computer, purchase goods, sales goods, land, ...

3) nominal account (பெயரளவு கணக்கு) (வரவு-செலவு)

All Expense & loses → debit

All Income, profit & gain → credit

Eg: eb-bill, stationary, phone bill, courier, rent paid, rent received,
salary paid, salary received, commission paid, commission received, wages..

Groups :

1. **Capital a/c** : capital, drawing.

2. **Direct expenses**: expenses in factory.

Eg: wages, carriage inward, maintenance charges (machine), manufacturing expenses, packing charges, fuel, trading expenses, freight charges, etc.,

3. **Indirect expenses**: expenses in office & selling distribution.

Eg: carriage outward, depreciation, eb, telephone, advertisement, salary paid, rent paid, Internet bill, travelling charges, petrol, office exp stationary, postage, courier, parcel, discount paid, commission paid, conveyance, staff welfare (tea), insurance premium, petty expense, bank charges (dd commission), bonus, incentive, bad debts, etc.,

4. **Indirect income**: income

Eg: rent received, salary received, commission received, interest received, etc.,

5. **Asset**:

- i. Current asset – eg: cash, debtors, stock in hand, etc.,
- ii. Fixed asset – eg: - land, furniture, building, computer, ups, investment, fixed deposit.
- iii. Intangible asset: eg: copy rights, good will, trade mark.

6. **Liability**

Eg: loan, bank loan, debenture, bank over draft, provision

7. **Purchase a/c**: Credit purchase, cash purchase, purchase return

8. **Sales a/c** : Credit sales, cash sales, sales return

9. **Sundry creditors** : suppliers.

10. **Sundry debtors** : receivers.

11. **Duties & taxes** : Sales Tax, VAT, Service Tax.

12. **Bank a/c** : Name of bank.

13. **Cash**: cash in hand (default)

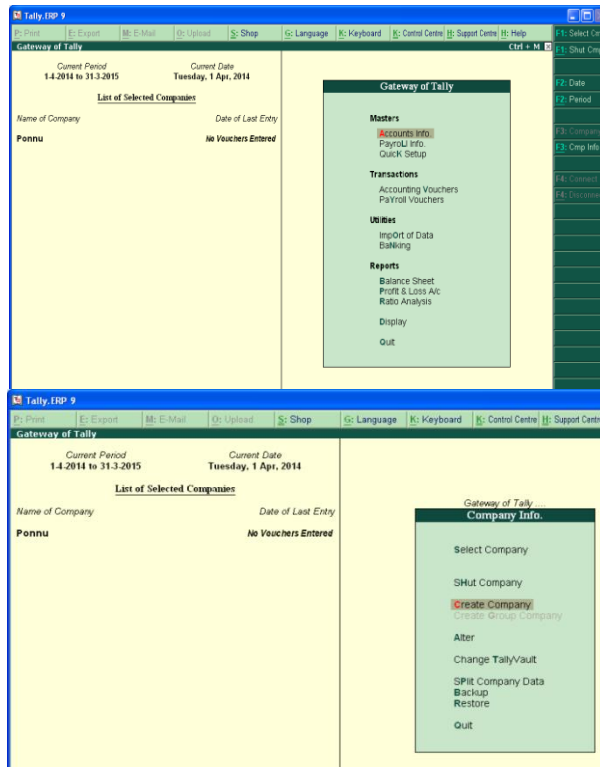
Eg: cash, petty cash

14. **Profit and loss**: primary (default)

Company creation:

➔ Press **ALT+ F3** from gateway of tally

➔ Enter create company



Tally.ERP 9

P: Print E: Export M: E-Mail O: Upload S: Shop G: Language K: Keyboard K: Control Centre H: Support Centre H: Help

Company Creation Ctrl + M

Directory : C:\Tally.ERP9\Data

Name : **Abc & Co Pvt Ltd**

Mailing & Contact Details

Mailing Name : **Abc & Co Pvt Ltd**

Address : **No.6 West Street
Karur**

Statutory compliance for : **India**

State : **Tamil Nadu**

PIN Code : **639001**

Telephone No. : **04324-XXXXX**

Mobile No. : **98940-XXXXX**

E-Mail : **csscomputer@gmail.com**

Auto Backup Details

Enable Auto Backup : **No**

Company Details

Currency Symbol : **₹**

Maintain : **Accounts Only**

Financial Year from : **1-4-2014**

Books beginning from : **1-4-2014**

Security Control

TallyVault Password (if any) :

Repeat Password :

(WARNING: forgetting your TallyVault password will render your data unusable!!)

Use Security Control ? **No**

(Enable Security to avail Tally.NET Features)

Base Currency Information

Base Currency Symbol : **₹**

Formal Name : **INR**

Number of Decimal Places : **2**

Is Symbol SUFFIXED to Amounts ? **No**

Symbol for Decimal Portion : **paise**

Show Amounts in Millions ? **No**

Put a SPACE between Amount and Symbol ? **Yes**

Decimal Places for Printing Amounts in V :

Accept ?

Yes or No

Problems 1. Prepare Final A\C From Following Trial Balance:

Particulars	Debit (Rs)	Credit (Rs)
Capital		50000
Sales		25000
Creditors		5000
Loan From Uco Bank		10000
Commission Received		2000
Rent Received		4000
Purchase	10000	
Wages	1500	
Carriage Inward	200	
Salary	2500	
Telephone Charges	1000	
Electricity Charges	850	
Advertisement Charges	1250	
Land & Building	40000	
Furniture	5000	
Debtors	20300	
Cash	13400	
TOTAL	96000	96000

REPORT: BALANCE SHEET, PROFIT & LOSS A\C, DISPLAY—TRIAL BALANCE.

2. Prepare Final A\C From Final Following Trial Balance:

Particulars	Debit(Rs)	Credit(Rs)
Capital		100000
Sales		75000
Creditors		35000
Loan From Uco Bank		10000
Commission Received		4000
Rent Received		2000
Purchase	50000	
Wages	1500	
Carriage Inward	200	
Salary	1000	
Telephone Charges	2500	
Electricity Charges	850	
Advertisement Charges	1250	
Land & Building	90000	
Furniture	20000	
Computer	25000	
Debtors	13400	
Cash	20300	
Total	226000	226000

REPORT: BALANCE SHEET, PROFIT & LOSS A\C, DISPLAY—TRIAL BALANCE.

3. Prepare Final A\C From The Following Trial Balance:

Debit Balance	Rs	Credit Balance	Rs
Cash Purchase	100000	Capital	200000
Credit Purchase	5000	Cash Sales	7500
Wages	300	Credit Sales	35000
Carriage In Ward	200	Return Outward	500
Manufacturing Exp	500	Commission Received	1500
Rent Paid	1000	Interest on Investment	2500
Salaries	2000	Loan From IOB	120000
Insurance	500	Siva &co	62560
Advertisement charges	560		
Ram & co	30000		
Indian Bank	50000		
Building	100000		
Furniture	45000		
Sri Ram Funds (Investments)	15000		
Postage	2000		
Telephone Charges	1800		
Return Inward	700		
Cash	75000		
Total	429560	Total	429560

4. Prepare Final A\C From The Final Balance:

Debit Balance	Rs	Credit Balance	Rs
Stock In Hand	25000	Capital	400000
Purchase	50000	Loans	150000
Freight	500	SS & co	75000
Wages	1000	Profit & Loss A\C	25000
Building	450000	Debenture	50000
Cash	56000	Sales	75000
IOB A\C	100000	Commission	2000
Salary	5000		
E.B Bill	2000		
Advertisement Charges	1400		
Insurance	2100		
Furniture	84000		
Total	777000	Total	777000

5. From the Following Trial Balance To prepare The Final A\C

Debit Balance	Rs	Credit Balance	Rs
Cash Purchase	50000	Capital	150000
Credit Purchase	75000	Cash Sales	45000
Wages	5000	Credit Sales	75000
Carriage In Ward	2000	Return Outward	5000
Manufacturing Exp	4500	Commission Received	6000
Rent Paid	5000	Discount	1000
Salaries	10000	Loan From IOB	46750
Advertisement charges	7000	Debenture	75000
Cash	50000	Arun & co	75000
Vimal & Co	75000		
State Bank of India	65000		
Furniture	25000		
Building	80000		
Gm Fund (Investments)	10000		
Telephone Charges	2500		
Return Inward	7000		
Petty	1250		
Postage	500		
Insurance	4000		
Total	478750	Total	478750

Introduction for Vouchers

Main Vouchers (6)

1. Contra (F₄)

- Bank transaction (Deposit , Withdraw)

2. Payment (F₅)

- Paid to Sundry creditors (Cash or Cheque)
- Paid to Petty expenses
- Paid to any Other expenses (Direct or Indirect expenses)
- Payment made by purchase of Fixed Asset
(Cash or Cheque).

3. Receipt (F₆)

- Received from Sundry debtors (Cash or Cheque)
- Received as Capital
- Received from any Other incomes
- Received from sale of Fixed Asset (Cash or Cheque).

4. Journal (F₇)

- Sales return & Purchase return.
- All Adjustment (Depreciation , Advanced , Prepaid , Accured, Incurred , Outstanding , Bad debt ...)

5. Sales (F₈)

- Cash Sales.
- Credit Sales.

6. Purchase (F₉)

- Cash Purchase
- Credit Purchase

Vouchers

1. Prepare The Final A\C From The Following Entries:

- * Mani Has Started a Business with Capital of Rs.500000
- * Deposited Into Sbi Bank Rs. 100000
- * Purchase Goods from MRS&Co Rs.150000 on Credit
- * Bought a Furniture Rs.25000
- * Cash Sales made during the month Rs.50000
- * Sales to MM&Co Rs. 25000
- * Goods returned to MRS&Co Rs. 6000
- * Wages paid by cash Rs.500
- * Salaries paid by cheque Rs.2500 (Cheque No: 854500)
- * Goods return from MM&Co Rs.2000
- * Paid to MRS&Co by cheque Rs. 75000(Cheque No: 74542)
- * Received from MM&Co by cash Rs. 20000
- * Telephone Charges Paid Rs.1500
- * Petty expenses Rs. 500

answer: 6,50,000

2. Prepare The Final A\C From The Following Entries:

- * Arun Has Started a Business with a capital Rs. 700000
- * Deposited into KVB bank Rs. 200000
- * Purchase Goods from GV&Co Rs.195000 on Credit
- * Bought a furniture Rs. 60000
- * Cash Sales made during the month Rs.175000
- * Sales to JKR & Co Rs.45000
- * Goods return to GV&Co Rs.10000
- * Wages paid by cash Rs.500
- * Salaries Paid by cheque Rs. 2500
- * Goods Return from JKR&Co Rs. 5000
- * Paid to GV&Co Cheque 70000
- * Received from JKR&Co by cash Rs.2000 0
- * Telephone Charges Paid Rs. 1500
- * Petty Expenses Paid Rs. 500
- * Advertisement Charges Paid Rs. 5000
- * Electricity Charges Paid Rs. 1800

- * Cash Withdrawn from bank Rs.50000
ans:10,45,000

3. Journalize the following transactions:

- * Rama commenced business with Capital of Rs. 100000
- * Opened Current Account in the Indian Bank Rs. 60000
- * Purchase goods from Lakshman Rs. 40000
- * Sold Goods to Bharathan Rs. 55000
- * Bought □ 2 tables and three Chairs Rs. 25000
- * Returned Goods to Lakshman Rs.5000
- * Purchased Paper, ink and pencil Rs.250
- * Paid to Lakshman Rs. 35000 by cheque
- * Bharathan paid us Rs. 52800
- * Cash sales Rs. 50000
- * Bought goods from Gopal Rs. 30000
- * Sales to Liberty Emporium Rs.60000
- * Cash Purchase Rs.20000
- * Returned goods to Gopal Rs. 2000
- * Paid to Gopal by cheque Rs. 20000
- * Received cheque from Liberty Emporium Rs. 57500
- * Drawings Rs .25000
- * Sold goods to Anand as well as Cash received Rs.65000
- * Paid to rent Rs. 15000 by cheque
- * Paid for Salary RS. 20000

ans: 3,45,0000

4. Journalize the following transactions:

- * Arul Commenced business with Capital of Rs.210000.
- * Deposited in to Bank Of Baroda Rs. 100000
- * Bought goods for cash Rs. 92000.
- * Sold goods to kannan on credit Rs. 56000
- * Purchase goods from Mani Rs. 33000
- * Received Cash from Kannan Rs. 36000
- * Paid to Mani on account Rs. 21000
- * Sold goods to Manohar Rs. 35000
- * Cash Sales Rs.75000
- * Paid to Mani Rs. 12000
- * Received cash from Manohar Rs. 35000
- * Paid Rent Rs. 4500
- * Paid Salaries to office staff Rs. 17000

ans: 3,76,000

5. Journalize the following transactions:

- Madhu commenced business with Capital of Rs.1000000.
- Deposited in to Bank of India Rs.50000
- Bought a Computer for Rs.20000
- Purchase goods from ABC & Co for Rs.100000
- Purchase goods from Akshaya & Co for Rs.5000 on cash
- Sales goods to Vaisali & Co for Rs.200000
- Cash sales for Rs.100000
- Goods return to ABC & Co for Rs.5000
- Telephone charges for Rs.2000

- E B bill for Rs.3000
- Goods return from Vaisali & Co Rs.3000
- Salary paid for Rs.10000 as cheque
- Wages paid for Rs.3000 as cash
- Paid Rs.50000 to ABC & Co as cheque
- Received Rs.150000 as cash from Vaisali & Co
- Commission received for Rs.8000
- Rent received from Rs.6000 as cheque
- Discount received for Rs.7000
- Bad debts arise from Vaisali & Co Rs.2000
- Outstanding salary for Rs.1000

ans: 13,76,000

BRS - BANK RECONCILIATION STATEMENT

MEANING: Bank Passbook Deposit/Withdraw/Balance Information.

Question:

capital received by cash Rs. 100000

cash deposited in SBI Rs. 50000

deposit slip: (sundry debtors)

sanjay & co Rs. 25000 (cheque no. : 52368)

kiran & co Rs. 45000 (cheque no. : 52345)

asha & co Rs. 20000 (cheque no. : 72354)

kiran & co Rs. 20000 (cheque no. : 95845)

asha & co Rs. 15000 (cheque no. : 40050)

counter foils: (sundry creditors)

geetha & co Rs. 15000 (ch no: 79877)

sachin & co Rs. 5000 (ch no: 54523)

arthi & co Rs. 7500 (ch.no : 41224)

sachin & co Rs. 10000 (ch.no: 85522)

Geetha & co Rs. 12000 (ch.no: 45521)

bank charges paid Rs. 250.

Inventory (stock maintenance)

Purchase items

Sales items

Balance items

Standard cost and selling cost

Meaning: it is used to fix rate purchase items and selling items.

Question:

Inventory:

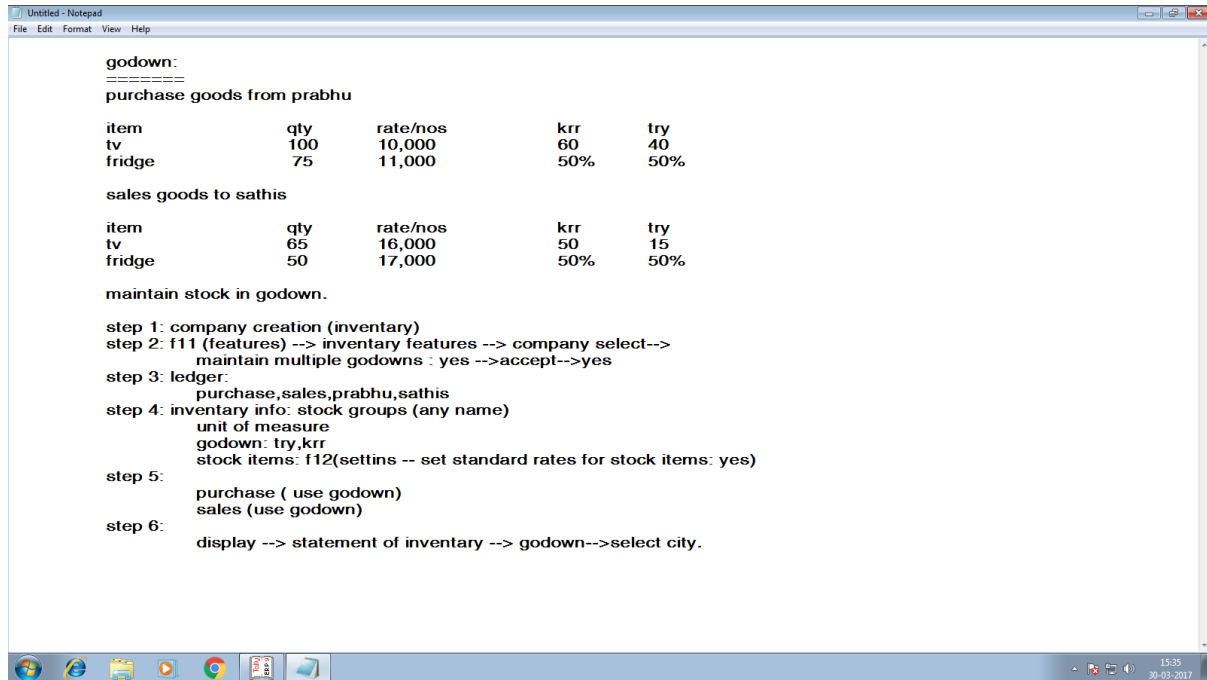
Purchase from raman

Fridge	75 no's	Rs. 11,000/nos
--------	---------	----------------

Tv	100 nos's	Rs. 12,000/nos
----	-----------	----------------

Sales to kumaran

Fridge 10 no's Rs.15000/nos
Tv 25 nos's Rs. 14,500/nos



expiry date: or batchwise

=====

question:

=====

batchwise details

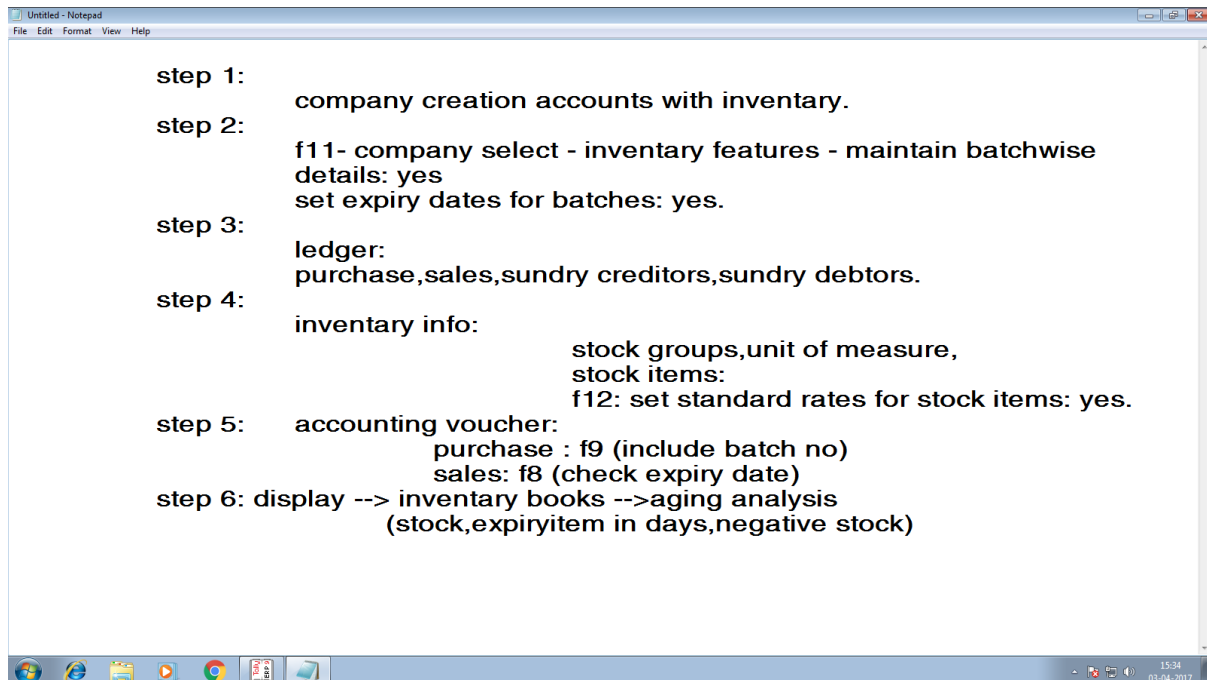
purchase from bhava medicals

item	nos	price	MED	exp.d
kalpal	50	2.00	1/7/2014	1/12/14
Vicks action	500 35	1.50	1/4/14	1/11/14
digene	40	0.50	1/2/14	1/10/14
paracitamol	45	2	1/5/14	1/11/14

sales to sena medicals

item nos price batchno

kalpal	35	3	kpo11
vicks action			
500	25	2.50	vk412
digene	34	1	dd675
paracitamol	40	3	pc345



KISHORE ELECTRICALS Started a Business of Electrical Items And Home appliances

1. Received Capital By Cash Rs.20, 00,000.
2. Cash deposited into SBI Rs. 2, 00,000.
3. Credit Purchase from Vasanth Electrical (Bill No: 456).

LG Colour TV	– 100 Nos	@ Rs. 7000.
Washing Machine	– 100 Nos	@ Rs. 6500.
Sony Radio	– 100 Nos	@ Rs. 1500.
4. Credit Sales to Kumar Traders (Bill No: 859):

LG Colour TV	– 70 Nos	@ Rs. 7750.
Washing Machine	– 50 Nos	@ Rs. 7000.
Sony Radio	– 70 Nos	@ Rs.2500.
5. Cash Sales - (Bill No: 786):

Each Item – 15 Nos.

(-) Cash discount 5%.
6. Paid Cheque to Vasanth Electrical Rs. 8, 00,000.
7. Received Cheque from Kumar Traders Rs. 7, 50,000.
8. Paid petty Cash Rs. 2000.
9. Payment made by Cash:

Furniture	Rs. 15000
Salaries	Rs. 10000

- | | |
|------------------|----------|
| Wages | Rs. 7000 |
| Carriage Inwards | Rs. 1500 |
10. Payment made by petty cash:
- | | |
|---------------|---------|
| Postage | Rs. 250 |
| Stationeries | Rs. 200 |
| Staff Welfare | Rs. 150 |
11. Provide 10% depreciation on furniture.

Report: (1.) Display—Statement of Inventory, Inventory Book. (2.) Stock summary.

answer : trial balance: 40,26,250/-

ADDITIONAL COST OF PURCHASE

NOTE:

- Model -1 Inventory Affected
- Model -2 Groups Affected
- Model - 3 Features Affected

PROBLEM:

1. Capital Received By Cash Rs.500000
2. Cash deposited in ICICI bank Rs.200000
3. Purchase from JOHNSON & JOHNSON

500 Nos of <u>Baby oil</u> @ Rs.50	
Octori duty	4%
Packing	Rs.500
Carriage	Rs.700
4. Purchase from JOHNSON & JOHNSON

500 Nos of <u>Baby Soaps</u> @ Rs.20	
Octori duty	4%
Packing	Rs.700
Carriage	Rs.1000
5. Purchase from JOHNSON & JOHNSON

200 NOS of <u>Baby powder</u> @ Rs.50	
Octori duty	4%
Packing	Rs.750
Carriage	Rs.1250

Report: Groups Alteration and Stock Summary

Payroll (salary bill)

Employee - worker
Employer - owner

Basic salary –
Hra
Ma
Ta

Da – dearness allowance (incentive)
Esi – employee service insurance
Pf – provident fund
Bonus
OT – Over Time

VAT- VALUE ADDED TAXES

Published by manmohan singh 1998

Pay the VAT to Govt. Purchase goods or sales goods .

5 parts of vat %

0 % = food items (1 - day)

1% = gold, silver

4% =dress, rice

12.5% = electrical items

14.5% = petrol , diesel

Input vat: purchase

Output vat: sales

Question:

1.4.2014 on sales to mani

Computer 100 nos Rs. 15,000(12.5%)

Rice 50 nos Rs. 150 (4%)

Tv 100 nos Rs. 10000(12.5%)

Discount on sales 5% on total sales value.

Purchase from akber

Computer 150nos Rs. 10,000 (12.5%)

Rice 100 nos Rs. 120 (4%)

Tv 120 nos Rs. 7000(12.5%)
Calculate the VAT Details.

Point Of Sales(POS)

Meaing: bill book

Question:

Purchase from sakthi

Cpu	100 no's	7500
Monitor	150 no's	3000
Mouse	200 no's	300

Sales to nisha

Cpu	75 no's	10000
Monitor	100 no's	4000
Mouse	50 no's	500

Discount some -10%

Cash / cheque accepted on sales.

-