

CASE STUDY – V

Mr. Vikas Mathur, Mr. Anurag Sharma and Mr. Satish Chandra started a business in partnership under name & style "AVELON COMPUTERS". The board of director's has to decide to maintain their accounts on Tally.ERP9 Software from 1st July, 2017. Trial balance of the company on June 30, 2017 is as per given below:

TRIAL BALANCE		
Particulars	Group	Amount Dr/Cr
Assembling Table	Fixed Assets	15,000 Dr
Cash	Cash in Hand	5,20,075 Dr
Computer	Fixed Assets	25,000 Dr
Conveyance Expenses	Indirect Expenses	400 Dr
Electrical Equipment	Fixed Assets	12,000 Dr
Electrical Fittings	Fixed Assets	15,000 Dr
Electricity Expenses	Indirect Expenses	700 Dr
Furniture & Fixture	Fixed Assets	25,000 Dr
ICICI Bank	Bank Account	13,03,125 Dr
Mr. Anurag Sharma's Capital	Capital Account	7,00,000 Cr
Mr. Satish Chandra's Capital	Capital Account	5,00,000 Cr
Mr. Vikas Mathur's Capital	Capital Account	8,00,000 Cr
Office Expenses	Indirect Expenses	650 Dr
Reimbursement	Indirect Expenses	10,000 Dr
Rent Expenses	Indirect Expenses	5,000 Dr
Salary Expenses	Indirect Expenses	10,000 Dr
Security Deposits	Deposits (Assets)	45,000 Dr
Stationery Expenses	Indirect Expenses	2,000 Dr
Sundry Expenses	Indirect Expenses	600 Dr
Telephone Expenses	Indirect Expenses	450 Dr
Voltage Meter	Fixed Assets	10,000 Dr

Company's PAN is **ARCPS7755L** and GST No. : **07ARCPS7755L1ZR**



You are required to complete the following task.

- ❖ Create Company.
- ❖ Record Transactions.
- ❖ Prepare Financial Statements.

Create Company

Create a new company and fill the following fields as per given particulars:

- Directory: **Default Directory**
- Name: **Avelon Computers**

☐ Primary Mailing Details

- Mailing Name: **Avelon Computers**
- Address: **#125, Shanti Plaza, Nehru Place, New Delhi**
- Statutory compliance for: **India**
- State: **Delhi**
- Pin Code: **110019**

☐ Contact Details

- Telephone No.: **011-24488505**
- Mobile No.: **9888774554**
- Fax No.: **011-24488505**
- E-mail: **aveloncomputers@gmail.com**
- Website: **www. aveloncomputers.in**

☐ Books and Financial Year Details

- Financial Year From: **Enter 1-4-2017**
- Books Beginning From: **Enter 1-7-2017**

☐ Security Control

- TallyVault Password (if any): **Skip**
- Use Security Control: **Yes**
 - Name of Administrator: **admin**
 - Password: **123456**
 - Repeat Password: **123456**



☐ **Base Currency Information**

- ❖ Base currency Symbol: ₹
- ❖ Formal Name: **INR**
- ❖ Suffix symbol to amount: **No**
- ❖ Add a Space between amount and symbol: **Yes**
- ❖ Show Amount in Millions: **No**
- ❖ Number of Decimal Place: **0**
- ❖ No. of decimal places for amounts in Words: **0**

Press Enter or Y key to save the company information

F11 Features

Press **F11** key, select **Accounting Features** and set the following features

- ❖ Integrate accounts and Inventory: **Yes**
- ❖ Maintain bill-wise details: **No**
- ❖ Enable Invoicing: **Yes**

F12: Configuration

Press **F12** key and select **Voucher Entry**. Now Voucher configuration screen will be displays. Set the following options in the screen as per given below:

- ☐ Skip date field during creation for faster entry: **Yes**
- ☐ Use single entry mode for Payment/receipt/Contra vouchers: **No**
- ☐ Use Payment/Receipt as Contra voucher: **No**
- ☐ Use Cr/Dr instead of To/By during the entry: **No**
- ☐ Enable Cheque Printing for Contra voucher: **No**
- ☐ Warn on Negative Cash Balance: **Yes**
- ☐ Pre-Allocate Bills for Payment/Receipt/Journal voucher: **No**
- ☐ Allow Cash Account in Journals voucher: **No**
- ☐ Allow Expenses/Fixed Assets in purchase voucher: **No**
- ☐ Allow Income Accounts in Sales Voucher: **No**
- ☐ Show Inventory Details to **Yes**
- ☐ Show Table of Bills for Selection: **No**
- ☐ Show Bill-wise Details: **No**
- ☐ Show current balance for ledger: **Yes**

Set the other options as default setting



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Enter the opening balances of ledgers as per given below:

1. Go to Gateway of Tally>Accounts Info.>Ledgers>Create (Multiple Ledgers)
2. Select **All Items** at Under Group filed.
3. Create ledger, select appropriate group in under option and enter the amount in Opening Balance field as per given table:

Ledger Name	Under	Opening Balance Dr/Cr
Assembling Table	Fixed Assets	15,000 Dr
Computer	Fixed Assets	25,000 Dr
Conveyance Expenses	Indirect Expenses	400 Dr
Electrical Equipment	Fixed Assets	12,000 Dr
Electrical Fittings	Fixed Assets	15,000 Dr
Electricity Expenses	Indirect Expenses	700 Dr
Furniture & Fixture	Fixed Assets	25,000 Dr
ICICI Bank	Bank Account	13,03,125 Dr
Mr. Anurag Sharma's Capital	Capital Account	7,00,000 Cr
Mr. Satish Chandra's Capital	Capital Account	5,00,000 Cr
Mr. Vikas Mathur's Capital	Capital Account	8,00,000 Cr
Office Expenses	Indirect Expenses	650 Dr
Reimbursement	Indirect Expenses	10,000 Dr
Rent Expenses	Indirect Expenses	5,000 Dr
Salary Expenses	Indirect Expenses	10,000 Dr
Security Deposits	Deposits (Assets)	45,000 Dr
Stationery Expenses	Indirect Expenses	2,000 Dr
Sundry Expenses	Indirect Expenses	600 Dr
Telephone Expenses	Indirect Expenses	450 Dr
Voltage Meter	Fixed Assets	10,000 Dr

Note: Cash Ledger has been created automatically. So to enter the amount, open cash ledger into alter mode and enter the opening balance of ₹ 5,20,075 as per given below:

- ☐ Go to Gateway of Tally>Accounts Info>ledgers>Alter (Single Ledger)
- ☐ Select **Cash** ledger and enter
- ☐ Opening Balance (on 1-Oct-2014): **5,20,075 Dr**
- ☐ Press Y or Enter key to accepts



JULY 2017														
Sr.	Date	Transaction												
1.	1-7-2017	Company alter bank ledger and set banking details as per given below <table><tr><td>Name</td><td>Avelon Computers</td></tr><tr><td>A/c No.</td><td>315100502445</td></tr><tr><td>IFSC Code</td><td>ICIC0003151</td></tr><tr><td>Bank Name</td><td>ICICI Bank</td></tr><tr><td>Branch</td><td>Nehru Place</td></tr><tr><td>Cheque No.</td><td>125051 – 125100</td></tr></table>	Name	Avelon Computers	A/c No.	315100502445	IFSC Code	ICIC0003151	Bank Name	ICICI Bank	Branch	Nehru Place	Cheque No.	125051 – 125100
Name	Avelon Computers													
A/c No.	315100502445													
IFSC Code	ICIC0003151													
Bank Name	ICICI Bank													
Branch	Nehru Place													
Cheque No.	125051 – 125100													

1. Alter Ledger – ICICI Bank

Go to Gateway of Tally>Accounts Info.>Ledgers>Alter (Single Ledger)

- **Name:** ICICI Bank
- **Under:** Bank Accounts
- **Effective Date for Reconciliation:** 1-Apr-2017
- **Bank Account Details:**
 - **A/c holder's Name:** Avelon Computers
 - **A/c No.:** 50200001217730
 - **IFSC Code:** HDFC0000502
 - **Branch:** Nehru Place
 - **Set cheque books:** Yes
 - From Number: **125051**
 - To Number: **125100**
 - Number of Cheques: **50**
 - Cheque Book Name: **Main Branch**
 - **Set Cheque printing configuration:** No
 - **Mailing Details:** Enter the address as per given below:
 - Name: ICICI Bank
 - Address: #220, Mudrika Road, Nehru Place, New Delhi
 - Country : India
 - State : Delhi
 - Pincode: 110019
- **Opening balance (on 1-Apr-2017):** 13,03,125 Dr.



2. 2-7-2017 Company purchased following items from **Neha Computers, New Delhi** (Registered Dealer) on credit. Party's PAN is CKSPK5050M and GST No.: 07CKSPK5050M1ZU

Name of Items	HSN Code	Qty	Rate	Amount	GST Rate	Total Value
Cabinet	84732900	100	650	65,000	18%	76,700
Mouse	84733010	100	175	17,500	18%	20,650
Keyboard	84733010	100	200	20,000	18%	23,600
RAM	84733030	100	750	75,000	18%	88,500
HDD	84733030	100	3,500	3,50,000	18%	4,13,000
DVD ROM	84733030	100	800	80,000	18%	94,400
Monitors	85283020	50	4,000	2,00,000	18%	2,36,000
Total				8,07,500		9,52,850

Note: Company maintain all Stock items in different godown. All Raw Materials are managed in **Raw Materials** Godown, Processing Goods are managed in **Job Work Godown** and finished goods are managed in **Finished Goods** Godown.

1. Press **F11** Key, Select "**Statutory & Taxation**" and set the following options

- Enable Goods and Service Tax (GST) to **Yes**
- Set/Alter GST Details to **Yes**
- Enter the GST Details as per given below:
 - State: **Delhi**
 - Registration Type: **Regular**
 - GSTIN/UIN: **07ARCPS7755L1ZR**
 - Applicable From: **01-Jul-2017**
 - Set/Alter GST rate details: **No**
 - Enable GST Classifications: **No**
 - Provide LUT/Bond details: **No**

2. Create Ledge – Neha Computers, New Delhi (Under Sundry Creditors)
 Purchase (Under Purchase Account)
 IGST, CGST, SGST (Under Duties & Taxes)



☐ **Create Ledger – Neha Computers, New Delhi**

- Name: **Neha Computers, New Delhi**
- Under: **Sundry Creditors**
- Enter the Mailing Details as per given below
 - Address: **#123, Karol Bag, New Delhi**
 - Country: **India** State: **Delhi** Pin code: **110025**
- PAN/IT No.: **CKSPK5050M**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Regular**
 - Is a e-commerce operator: **No**
 - GSTIN/UIN: **07CKSPK5050M1ZU**
 - Party Type: **Not Applicable**

☐ **Create Ledger - Purchase**

- Name: **Purchase**
- Under: **Purchase Accounts**
- Inventory values are affected: **Yes**
- Is GST Applicable: **Applicable**
- Set/Alter GST Details: **No**
- Type of Supply: **Goods**

☐ **Create Ledger - IGST**

- Name: **IGST**
- Under: **Duties & Taxes**
- Type of Duty: **GST**
- Tax Type: **Integrated Tax**
- Percentage of Calculation: **0**
- Rounding Method: **Normal Rounding** Rounding Limit: **1**

☐ **Create Ledger - CGST**

- Name: **CGST**
- Under: **Duties & Taxes**
- Type of Duty: **GST**
- Tax Type: **Central Tax**
- Percentage of Calculation: **0**
- Rounding Method: **Normal Rounding** Rounding Limit: **1**



☐ **Create Ledger - SGST**

- Name: **SGST**
- Under: **Duties & Taxes**
- Type of Duty: **GST**
- Tax Type: **State Tax**
- Percentage of Calculation: **0**
- Rounding Method: **Normal Rounding** Rounding Limit : **1**

☐ **Create Unit – Nos.**

- Type: **Simple**
- Symbol: **Nos.**
- Formal Name: **Numbers**
- Unit Quantity Code (UQC): **NOS-NUMBERS**
- Number of Decimal Places: **0**

☐ **Create Godowns– Raw Materials, Finished Materials, Job Work Materials**

Press **F11** Key, Select “**Inventory Features**” and set “**Maintain Multiple Godowns**” option to **Yes**.

- Name: **Raw Materials**
- Under: **Primary**
- Our Stock with third Party: **No**
- Third Party stock with us: **No**

Create other godwn (**Finished Materials, Job Work Materials**) as per above

☐ **Create Stock Group – Raw Material, Finished Goods, Assembling Goods**

- Name: **Raw Materials**
- Under: **Primary**
- Should quantity of items be added: **Yes**
- Set/Alter GST Details: **No**

Create **Finished Goods** and **Assembling Goods** as per given above procedure

☐ **Create Stock Items - Cabinet**

- Name: **Cabinet**
- Under: **Raw Materials**
- Units: **Nos.**
- GST Applicable: **Applicable**
- Set/Alter GST details: **Yes**
- Enter or Select the GST Details as per given below:



Press F12 key and set "Allow HSN/SAN details" options to **Yes**

- Description: **Computer Case**
- HSN/SAN: **84732900**
- Calculation Type: **On Value**
- Taxability: **Taxable**
 - Tax Type: **Integrated Tax: 18% and Cess: 0%**

Create othrs stock items as per above Procedure

3. Voucher – Purchase (F9)
4. Press F2 and Enter Date – 2/7/2017

Press F12 key and set the following options:

- Use common ledger A/c for items allocation to **Yes**
- Allow modification of tax details for GST to **Yes**

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Neha Computers, New Delhi**
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Purchase Taxable**" in "**Tax Classification details**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
Cabinet	100	650	Nos.	65,000
Mouse	100	175	Nos.	17,500
Keyboard	100	200	Nos.	20,000
RAM	100	750	Nos.	75,000
HDD	100	3,500	Nos.	3,50,000
DVD ROM	100	800	Nos.	80,000
Monitors	50	4,000	Nos.	2,00,000
CGST				72,675
SGST				72,675
Total				9,52,850

Note: As you select stock item, an item allocation screen will be displays. In this screen first select godown (**Raw Materials**) and then enter quantity and rate.

To display the Tax details during voucher entry, click on "**Tax Analysis**" button which is display on the button bar.



3.	7-7-2017	Company deposited cash of ₹ 2,00,000 into ICICI Bank.															
1. Voucher – Contra (F4) 2. Press F2 and Enter Date - 7																	
Cr: Cash		2,00,000															
Dr: ICICI Bank		2,00,000															
As you press ENTER key, Bank allocations screen will be display. In this screen select cash option in "Transaction Type" field and press ENTER key. Now Denomination screen will be display. Enter the quantity of currency as per your requirement (2000 X 100). Now select Specify Bank Name option and enter the bank name.																	
4.	10-7-2017	Company hired the following employee.															
<table border="1"> <thead> <tr> <th>Name</th> <th>Designation</th> <th>Monthly Salary</th> </tr> </thead> <tbody> <tr> <td>Ganesh Rathore</td> <td>Hardware Engineer</td> <td>₹ 4,000</td> </tr> <tr> <td>Bhawani Singh</td> <td>Salesman</td> <td>₹ 3,000</td> </tr> <tr> <td>Imran Khan</td> <td>Accountant</td> <td>₹ 3,000</td> </tr> <tr> <td>Kamlesh Raj</td> <td>Peon</td> <td>₹ 2,500</td> </tr> </tbody> </table>			Name	Designation	Monthly Salary	Ganesh Rathore	Hardware Engineer	₹ 4,000	Bhawani Singh	Salesman	₹ 3,000	Imran Khan	Accountant	₹ 3,000	Kamlesh Raj	Peon	₹ 2,500
Name	Designation	Monthly Salary															
Ganesh Rathore	Hardware Engineer	₹ 4,000															
Bhawani Singh	Salesman	₹ 3,000															
Imran Khan	Accountant	₹ 3,000															
Kamlesh Raj	Peon	₹ 2,500															
salary will be started from 10 th July 217																	
No entry is required for this transaction because it is not an accounting transaction																	
5.	18-7-2017	Company hired two building for office and Godown. The rent of Office and Godown is ₹ 3,000 and ₹ 2,000 per month. Company issued a cheque of ₹ 25,000 to Radhey Shyam Gupta towards security of buildings.															
1. Create Voucher Class – Bank Payment and Cash Payment Go to Gateway of Tally>Accounts Info>Voucher Types>Alter (Select Payment) ❖ Name of Class: Bank Payment - Exclude these Groups: Cash in Hand - Include these Groups: Bank Account - Ledger Name : ICICI Bank ❖ Name of Class: Cash Payment - Exclude these Groups: Bank Account and Bank OD A/c - Include these Groups: Cash in Hand - Ledger Name : Cash Now Save the voucher type screen																	



1. Voucher - Payment (F5)
2. Class - **Bank Payment**
3. Press F2 and Enter Date - 18

Select Security Deposits 25,000

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 25,000
- **Cross Using:** A/c Payee **Inst. No.:** 125051
- **Inst. Date:** 18-Jul-2017 **Favouring Name:** Radhey Shyam Gupta

6. 21-7-2017 Company purchased following items from **Vintron Systems, Bangalore** (Registered Dealer) on credit. Party's PAN is BAOPK0366L and GST No.: 29BAOPK0366L1ZU

Name of Items	HSN Code	Qty	Rate	Amount	GST Rate	Total Value
Motherboard (Intel)	84733020	50	3,200	1,60,000	18%	1,88,800
Motherboard (AMD)	84733020	50	2,500	1,25,000	18%	1,47,500
Motherboard (VIA)	84733020	50	2,200	1,10,000	18%	1,29,800
Processor (Intel)	84733020	50	3,500	1,75,000	18%	2,06,500
Processor (AMD)	84733020	50	3,000	1,50,000	18%	1,77,000
Processor (VIA)	84733020	50	2,500	1,25,000	18%	1,47,500

Materials are managed in **Raw Materials** Godown,

1. Create Ledger – Vintron Systems, Bangalore (Under Sundry Creditors)

- Name: **Vintron Systems, Bangalore**
- Under: **Sundry Creditors**
- Enter the Mailing Details as per given below
 - Address: **HN121, Kachipuram, Bangalore**
 - Country: **India** State: **Karnataka**
- PAN/IT No.: **BAOPK0366L**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Regular**
 - Is a e-commerce operator: **No**
 - GSTIN/UIN: **29BAOPK0366L1ZU**
 - Party Type: **Not Applicable**



2. Create Stock Item– Motherboard (Intel), Motherboard (AMD), Motherboard (VIA), Processor (Intel), Processor (AMD), Processor (VIA)
(Under **Raw Materials** Group)

❑ **Create Stock Items - Motherboard (Intel)**

- Name: **Motherboard (Intel)**
- Under: **Raw Materials**
- Units: **Nos.**
- GST Applicable: **Applicable**
- Set/Alter GST details: **Yes**
- Enter or Select the GST Details as per given below:
 - Description: **Computer Parts**
 - HSN/SAN: **84733020**
 - Calculation Type: **On Value**
 - Taxability: **Taxable**
 - Tax Type: Integrated Tax: **18%** Cess: **0%**

Create othrs stock items as per above

3. Voucher – Purchase (F9)
4. Press F2 and Enter Date – 21

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Vintron Systems, Bangalore**
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Interstate Purchase Taxable**" in "**Tax Classification**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
Motherboard (Intel)	50	3,200	Nos.	1,60,000
Motherboard (AMD)	50	2,500	Nos.	1,25,000
Motherboard (VIA)	50	2,200	Nos.	1,10,000
Processor (Intel)	50	3,500	Nos.	1,75,000
Processor (AMD)	50	3,000	Nos.	1,50,000
Processor (VIA)	50	2,500	Nos.	1,25,000
IGST				1,52,100
Total				9,97,100



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7.	25-7-2017	Company issue a cheque of ₹ 5,00,000 to Neha Computers, New Delhi.																					
1. Enter the details in Payment voucher as per given below: ▪ Press F5 ket to display the payment Voucher ▪ Select Bank Payment as a voucher Class ▪ Press F2 and Enter Date – 25 ▪ Select Neha computers, New Delhi in particular filed ▪ Enter the amount 5,00,000 in amount filed Ensure that Bank allocations details are as follow: ▪ Transaction Type: Cheque Amount: 5,00,000 ▪ Cross Using: A/c Payee Inst. No.: 125052 ▪ Inst. Date: 25-Jul-2017 Favouring Name: Neha Computers																							
8.	28-7-2017	Company purchase following items form Surya Hardware, New Delhi. Party's PAN is AKQPR0650M and GST No.: 07AKQPR0650M1ZR <table><tr><th>Name of Items</th><th>HSN Code</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr><tr><td>Screw</td><td>73181500</td><td>5 Kg</td><td>600</td><td>3,000</td><td>18%</td><td>3,540</td></tr><tr><td>Packing Materials</td><td>42029100</td><td>100 Kg</td><td>50</td><td>5,000</td><td>28%</td><td>6,400</td></tr></table> Materials are managed in Job Work Godown.	Name of Items	HSN Code	Qty	Rate	Amount	GST Rate	Total Value	Screw	73181500	5 Kg	600	3,000	18%	3,540	Packing Materials	42029100	100 Kg	50	5,000	28%	6,400
Name of Items	HSN Code	Qty	Rate	Amount	GST Rate	Total Value																	
Screw	73181500	5 Kg	600	3,000	18%	3,540																	
Packing Materials	42029100	100 Kg	50	5,000	28%	6,400																	
1. Create Unit of measure – Kg. and Gm ☐ Create Unit – Gm. ▪ Type: Simple ▪ Symbol: Gm. ▪ Formal Name: Grams ▪ Unit Quantity Code (UQC): GMS-GRAMMES ▪ Number of Decimal Places: 0 ☐ Create Unit – Kg. ▪ Type: Simple ▪ Symbol: Kg. ▪ Formal Name: Kilograms ▪ Unit Quantity Code (UQC): KGS-KILOGRAMS ▪ Number of Decimal Places: 3																							



2. Create Ledger - Surya Hardware, New Delhi (Under Sundry Creditors)

- Name: **Surya Hardware, New Delhi**
- Under: **Sundry Creditors**
- Enter the Mailing Details as per given below
 - Country: **India** State: **Delhi**
- PAN/IT No.: **AKQPR0650M**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Regular**
 - Is a e-commerce Operator: **No**
 - GSTIN/UIN: **07AKQPR0650M1ZR**
 - Party Type: **Not Applicable**

3. Create Stock Items – Screw, Packing Materials

Press **F12** key, select **Accts/Inventory Info.** and set “**Use Alternet Units for Stock Items**” to **Yes**

☐ **Create Stock Items - Screw**

- Name: **Screw**
- Under: **Assembling Goods**
- Units: **Gm.**
- Alternet Units: **Kg.**
 - Where 1 Kg. = **1000 Gm**
- GST Applicable : **Applicable**
- Set/Alter GST details : **Yes**
- Enter or Select the GST Details as per given below:
 - Description: **Iron goods**
 - HSN/SAN: **73181500**
 - Calculation Type: **On Value**
 - Taxability : **Taxable**
 - Tax Type: Integrated Tax: **18%** Cess: **0%**
- Type of Supply : **Goods**
- Reporting UQC: **GMS-GRAMMES**

Create othrs stock item (**Packing Materials**) as per given above procedure but in GST details screen enter the HSN code is **42029100** and set **Integrated Tax** is **28%**



4. Voucher – Purchase (F9)
5. Press F2 and Enter Date – 28

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Surya Hardware, New Delhi**
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Purchase Taxable**" in "**Tax Classification Details**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
Screw	5,000 Gm (5 Kg)	600	Kg.	3,000
Packing Materials	1,00,000 Gm (100 Kg)	50	Kg.	5,000
CGST				970
SGST				970
Total				9,940

Note: As you select stock item, an item allocation screen will be displays. In this screen first select godown (**Job Work Materials**) and then enter quantity and rate.

In Item Allocations screen enter the quantity in **Gm. (Grams)** and enter the rate per **Kg. (Kilograms)**

9.	31-7-2017	Company paid cash of ₹ 9,940 to Surya Hardware, New Delhi towards bill dated 28-07-2017
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1. Enter the details in Payment voucher as per given below:

- Press F5 ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Press F2 and Enter Date – 31
- Select **Surya Hardware, New Delhi** in particular filed
- Enter the amount **9,940** in amount filed



TRIAL BALANCE		
Particulars	Closing Balance 1-Apr-2017 To 31-Jul-2017	
	Debit	Credit
Assembling Table	15,000	
Cash	3,10,135	
CGST	73,645	
Computer	25,000	
Conveyance Expenses	400	
Electrical Equipment	12,000	
Electrical Fittings	15,000	
Electricity Expenses	700	
Furniture & Fixture	25,000	
ICICI Bank	9,78,125	
IGST	1,52,100	
Mr. Anurag Sharma's Capital		7,00,000
Mr. Satish Chandra's Capital		5,00,000
Mr. Vikas Mathur's Capital		8,00,000
Neha Computers, New Delhi		4,52,850
Office Expenses	650	
Purchase	16,60,500	
Reimbursement	10,000	
Rent Expenses	5,000	
Salary Expenses	10,000	
Security Deposits	70,000	
SGST	73,645	
Stationery Expenses	2,000	
Sundry Expenses	600	
Telephone Expenses	450	
Vintron System, Bangalore		9,97,100
Voltage Meter	10,000	
Grand Total	34,49,950	34,49,950



AUGUST 2017

10. 2-8-2017 Company issued a cheque of ₹ 5,000 towards rent of Godown and Office for the month of July. (Cheque No. 125053)

Location	Rent
Office	₹ 3,000
Godown	₹ 2,000

Rent of Godown & Office are maintain using predefine cost centre.

1. Press F11 Key, select Accounting Features and set the following options:

- ❖ Maintain Cost Centre to **Yes**
- ❖ Maintain more than one payroll or cost category to **Yes**

2. Create Cost Category - Rent

- Name: **Rent**
- Allocate revenue items?: **Yes**
- Allocate non-revenue items?: **No**

3. Create Cost Centre – Office, Godown - (Under Rent Category)

- Category: **Rent**
- Name: **Office**
- Under: **Primary**

Create **Godown** Cost Centre as per given the above procedure.

4. Press F11 Key, select Accounting Features and set the following options

- Use Pre-define Cost Centre Allocations during Entry to **Yes**
- Class Name: Type **Location**
- Cost Category: Select **Rent**
- Cost Centre: Select **Office** and set percentage **60%**
- Cost Centre: Select **Godown** and set percentage **40%**
- Press **Enter** or **Ctrl+A** triple time to save settings.

5. Alter Ledger – Rent Expenses (Under Indirect Expenses)

- Inventory Values are affected: **No**
- Cost Centres are applicable: **Yes**
- Is GST Applicable: **Not Applicable**
- Include in assessable value calculation for: **Not Applicable**



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6. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Bank Payment** as a voucher Class
- Select **Location** as a Cost center/classes
- Press **F2** and Enter Date – 2/8/2017
- Select **Rent Expenses** in particular filed
- Enter the amount **5,000** in amount filed

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 5,000
- **Cross Using:** A/c Payee **Inst. No.:** 125053
- **Inst. Date:** 2-Aug-2017 **Favouring Name:** Rajendra Goswami

As you Select **Location** as a Cost center/classes, cost center details are allocated automatically as per details of **Pre-define Cost Centre Allocations during Entry**. You can display cost center details, by pressing **PageUp** key. If you want maintain the cost center details manually, select **Not Applicable** as a Cost center/classes.

11. 5-8-2017 Company paid cash of ₹ 8,300 towards salary for the month of July. Details of salary is given below:

Name	No. of Days	Salary
Ganesh Rathore	20	₹ 2,600
Bhawani Singh	20	₹ 2,000
Imran Khan	20	₹ 2,000
Kamlesh Raj	20	₹ 1,700

Salary of employees maintain in cost centre

1. Create Cost Category - Salary

- Name: **Salary**
- Allocate revenue items?: **Yes**
- Allocate non-Revenue items?: **No**

2. Create Cost Centre – Ganesh Rathore, Bhawani Singh, Imran Khan, Kamlesh Raj

- Category: **Salary**
- Name: **Ganesh Rathore**
- Under: **Primary**

Create other Cost Centre as per given the above procedure.



3. Alter Ledger – Salary Expenses (Under Indirect Expenses)

- Inventory Values are affected: **No**
- Cost Centres are applicable: **Yes**
- Is GST Applicable: **Not Applicable**
- Include in assessable value calculation for: **Not Applicable**

4. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Not Applicable** as a Cost center/classes
- Press **F2** and Enter Date – 5
- Select **Salary Expenses** in particular filed
- Enter the amount **8,300** in amount filed
- Select **Salary** as a Cost Category

Ensure the cost allocation details are as follow:

Cost Centres Details	
Name of Cost Centre	Amount (₹)
Ganesh Rathore	2,600
Bhawani Singh	2,000
Imran Khan	2,000
Kamlesh Raj	1,700

12. 7-8-2017 Company has to set the details of components for assembling a computer as brand **COMPUTER-INTEL**. (HSN Code: 85283030). Details for assembling a computer is given below:

Name of Components	Qty
Cabinet	1 Nos.
Motherboard (Intel)	1 Nos.
Processor (Intel)	1 Nos.
RAM	1 Nos.
HDD	1 Nos.
DVD ROM	1 Nos.
Keyboard	1 Nos.
Mouse	1 Nos.
Monitor	1 Nos.



1. Press **F11** key, select **Inventory Features** and set "**Maintain Batch-wise details**" to **Yes**.
2. Press **F12** key, select **Accts/Inventory Info.** option and set "**Enable component list details (Bill of Materials)**" to **Yes**
3. Create Stock Item: **COMPUTER-INTEL** as per given below:
 - Name: **COMPUTER- INTEL**
 - Under: **Finished Goods**
 - Units: **Nos.**
 - Alternate Units: **Not Applicable**
 - Maintain in Batches?: **Yes**
 - Track Date of Manufacturing?: **Yes**
 - Set Components (BoM)? : **Yes**
 - Name of BOM: **CI-01**

Set the details of the components as per given below:

BOM Name : CI-01		
Components of : COMPUTER-INTEL		
Unit of Manufacture : 1 Nos.		
Item	Godown	Quantity
Cabinet	Job Work Material	1 Nos.
Motherboard (Intel)	Job Work Material	1 Nos.
Processor (Intel)	Job Work Material	1 Nos.
RAM	Job Work Material	1 Nos.
HDD	Job Work Material	1 Nos.
DVD ROM	Job Work Material	1 Nos.
Keyboard	Job Work Material	1 Nos.
Mouse	Job Work Material	1 Nos.
Monitor	Job Work Material	1 Nos.

- GST Applicable : **Applicable**
- Set/Alter GST details : **Yes**



■ Enter or Select the GST Details as per given below: ○ Description: Computer ○ HSN/SAN: 85283030 ○ Calculation Type: On Value ○ Taxability : Taxable • Tax Type: Integrated Tax: 18% Cess: 0%		
13.	8-8-2017	Company issue a cheque of ₹ 4,52,850 to Neha Computers, New Delhi towards due amount of bill on dated 02-07-2017
1. Enter the details in Payment voucher as per given below: ■ Press F5 ket to display the payment Voucher ■ Select Bank Payment as a voucher Class ■ Select Not Applicable as a cost centre/class ■ Press F2 and Enter Date – 8 ■ Select Neha computers, New Delhi in particular filed ■ Enter the amount 4,52,850 in amount filed Ensure that Bank allocations details are as follow: ■ Transaction Type: Cheque Amount: 4,52,850 ■ Cross Using: A/c Payee Inst. No.: 125054 ■ Inst. Date: 8-Aug-2017 Favouring Name: Neha Computers		
14.	10-8-2017	Company issue a cheque of ₹ 5,00,000 to Vintron System, Bangalore towards bill dated 21-07-2017
1. Enter the details in Payment voucher as per given below: ■ Press F5 key to display the payment Voucher ■ Select Bank Payment as a voucher Class ■ Select Not Applicable as a cost centre/class ■ Press F2 and Enter Date – 10 ■ Select Vintron System, Bangalore in particular filed ■ Enter the amount 5,00,000 in amount filed Ensure that Bank allocations details are as follow: ■ Transaction Type: Cheque Amount: 5,00,000 ■ Cross Using: A/c Payee Inst. No.: 125055 ■ Inst. Date: 10-Aug-2017 Favouring Name: Vintron Systems		



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15.	12-8-2017	Company transfer following materials from Raw Materials Godown to Job Work Materials:																											
		<table><tr><th>Item</th><th>Quantity</th><th>Item</th><th>Quantity</th></tr><tr><td>Cabinet</td><td>20 Nos.</td><td>DVD ROM</td><td>20 Nos.</td></tr><tr><td>Motherboard (Intel)</td><td>20 Nos.</td><td>Keyboard</td><td>20 Nos.</td></tr><tr><td>Processor (Intel)</td><td>20 Nos.</td><td>Mouse</td><td>20 Nos.</td></tr><tr><td>RAM</td><td>20 Nos.</td><td>Monitor</td><td>20 Nos.</td></tr><tr><td>HDD</td><td>20 Nos.</td><td></td><td></td></tr></table>				Item	Quantity	Item	Quantity	Cabinet	20 Nos.	DVD ROM	20 Nos.	Motherboard (Intel)	20 Nos.	Keyboard	20 Nos.	Processor (Intel)	20 Nos.	Mouse	20 Nos.	RAM	20 Nos.	Monitor	20 Nos.	HDD	20 Nos.		
Item	Quantity	Item	Quantity																										
Cabinet	20 Nos.	DVD ROM	20 Nos.																										
Motherboard (Intel)	20 Nos.	Keyboard	20 Nos.																										
Processor (Intel)	20 Nos.	Mouse	20 Nos.																										
RAM	20 Nos.	Monitor	20 Nos.																										
HDD	20 Nos.																												

1. Create Voucher Class – Inter Godown Transfer (Under Stock Journal Voucher)

Go to **Gateways of Tally>Accounts Info.>Voucher Types>Alter**

- Select **Stock Journal** voucher
- No Changes in next filed and goes to **Name of Class** filed
- Enter **Inter Godown Transfer** in Name of Class field.
- Set **Use Class for Inter-Godown Transfers** to **Yes**.
- Press **Ctrl+A** keys for save the voucher types.

2. Enter the details in Stock Journal Voucher as per given below:

- Press **Alt+F7** key to display the Stock Journal Voucher
- Select **Stock Journal Voucher** as a voucher Name
- Select **Inter Godown Transfer** as a voucher class
- Press F2 and Enter Date – 12

Destination Godown: **Job Work Material**

Name of Item	Godown	Quantity	Rate	Amount
Cabinet	Raw Material	20 Nos.	650/Nos.	13,000
Motherboard (Intel)	Raw Material	20 Nos.	3,200/Nos.	64,000
Processor (Intel)	Raw Material	20 Nos.	3,500/Nos.	70,000
RAM	Raw Material	20 Nos.	750/Nos.	15,000
HDD	Raw Material	20 Nos.	3,500/Nos.	70,000
DVD ROM	Raw Material	20 Nos.	800/Nos.	16,000
Keyboard	Raw Material	20 Nos.	200/Nos.	4,000
Mouse	Raw Material	20 Nos.	175/Nos.	3,500
Monitor	Raw Material	20 Nos.	4,000/Nos.	80,000
		180 Nos.		3,35,500



16.	14-8-2017	Company assembled 20 computers (COMPUTER-INTEL) and incurred the wages of ₹ 20,000 and overheads of ₹ 1,000.
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1. Create Ledger – Wages (Under Direct Expenses),
Overheads (Under Indirect Expenses) – set all option to **No**.
2. Create Voucher Type – Manufacturing Voucher (Under Stock Journal Voucher)
 - Go to Gateways of Tally>Accounts Info.>Voucher Types>Create
 - Type **Manufacturing Voucher** in Name filed.
 - Select **Stock Journal** in **Type of Voucher** Field.
 - Set **Use as a Manufacturing Journal** option to **Yes**.
 - Press **Ctrl+A** keys for save the voucher types.
3. Voucher – Stock Journal (Alt +F7)
4. Select **Manufacturing Voucher**
5. Press F2 and Enter Date - 14

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: **COMPUTER-INTEL**
- BoM Name: **CI-01**
- Godown: **Finished Materials**
- Qty: **20**
- Batch Name: Select **New Batch** and Enter Batch Name (**010817**)
- Mfg Date: **14-Aug-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- Press **Enter** key or select **End of List** in this field.
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **20,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **3,56,500** and effective rate for Primary Item is ₹ **17,825**.

During the Manufacturing Voucher for assembling computers, Job worker uses the screw, Packing Materials and other items. These items do not add in the list of manufacturing. Value of these items added in overheads.



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17.	17-8-2017	Company paid reimbursement to partners for the month of July in cash. Details of the reimbursement is given below:										
		<table><tr><th>Name of Person</th><th>Reimbursement</th></tr><tr><td>Vikas Mathur</td><td>₹ 4,000</td></tr><tr><td>Anurag Sharma</td><td>₹ 3,500</td></tr><tr><td>Satish Chandra</td><td>₹ 2,500</td></tr><tr><td>Total</td><td>₹ 10,000</td></tr></table>	Name of Person	Reimbursement	Vikas Mathur	₹ 4,000	Anurag Sharma	₹ 3,500	Satish Chandra	₹ 2,500	Total	₹ 10,000
Name of Person	Reimbursement											
Vikas Mathur	₹ 4,000											
Anurag Sharma	₹ 3,500											
Satish Chandra	₹ 2,500											
Total	₹ 10,000											

1. Create Cost Category - Reimbursement

- Name: **Reimbursement**
- Allocate revenue items?: **Yes**
- Allocate non-Revenue items?: **No**

2. Create Cost Centre – Vikas Mathur, Anurag Sharma, Satish Chandra

- Category: **Reimbursement**
- Name: **Vikas Mathur**
- Under: **Primary**

Create **Anurag Sharma & Satish Chandra** cost Centre as per given the above procedure.

3. Alter Ledger – Reimbursement (Under Indirect Expenses)

- Inventory Values are affected : **No**
- Cost Centres are applicable : **Yes**
- Is GST Applicable : **Not Applicable**
- Include in assessable value calculation for : **Not Applicable**

5. Press F11 Key, select Accounting Features and set the options

- Use Pre-define Cost Centre Allocations during Entry to **Yes**
- Press **Enter – Enter** key and select **End of List** option after **Godown** filed
- Class Name: Type **Reimbursement**
- Select Cost Category: **Reimbursement**
- Select Cost Centre: **Vikas Mathur** and set percentage with **40%**
- Select Cost Centre: **Anurag Sharma** and set percentage with **35%**
- Select Cost Centre: **Satish Chander** and set percentage with **25%**
- Select **End of List** option.
- Press **Enter** or **Ctrl+A** key twice time to save settings.



1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Reimbursement** as a Cost center/classes
- Press **F2** and Enter Date – 17
- Select **Reimbursement** in particular filed
- Enter the amount **10,000** in amount filed

Note: As you select **Reimbursement** Cost Center Class, amount of Reimbursement ledger contributes automatically into cost centre. You can see the details by pressing **PAGE UP** key

18. 18-8-2017 Company has to set the details of components for assembling a computer as brand **COMPUTER-AMD**. Details of the peripherals are as follows. (HSN Code: 85283030)

Name of Components	Qty
Cabinet	1 Nos.
Motherboard (AMD)	1 Nos.
Processor (AMD)	1 Nos.
RAM	1 Nos.
HDD	1 Nos.
DVD ROM	1 Nos.
Keyboard	1 Nos.
Mouse	1 Nos.
Monitor	1 Nos.

1. Create Stock Item: **COMPUTER-AMD** as per given below:

- Name : **COMPUTER-AMD**
- Under : **Finished Goods**
- Units: **Nos.**
- Alternate Units: **Not Applicable**
- Maintain in Batches?: **Yes**
- Track Date of Manufacturing?: **Yes**
- Set Components (BoM)?: **Yes**
- Name of BOM: **CA-01**



2. Set the details of the components as per given below:

BOM Name	: CA-01	
Components of	: COMPUTER - AMD	
Unit of Manufacture	: 1 Nos.	
Item	Godown	Quantity
Cabinet	Job Work Material	1 Nos.
Motherboard (AMD)	Job Work Material	1 Nos.
Processor (AMD)	Job Work Material	1 Nos.
RAM	Job Work Material	1 Nos.
HDD	Job Work Material	1 Nos.
DVD ROM	Job Work Material	1 Nos.
Keyboard	Job Work Material	1 Nos.
Mouse	Job Work Material	1 Nos.
Monitor	Job Work Material	1 Nos.

- GST Applicable : **Applicable**
- Set/Alter GST details : **Yes**
- Enter or Select the GST Details as per given below:
 - Description: **Computer**
 - HSN/SAN: **85283030**
 - Calculation Type: **On Value**
 - Taxability : **Taxable**
 - Tax Type:
 - Integrated Tax: **18%**
 - Cess: **0%**

19. 18-8-2017

Company has to set the details of components for assembling a computer as brand **COMPUTER-VIA**.

Component's Name	Qty	Component's Name	Qty
Cabinet	1 Nos.	DVD ROM	1 Nos.
Motherboard (VIA)	1 Nos.	Keyboard	1 Nos.
Processor (VIA)	1 Nos.	Mouse	1 Nos.
RAM	1 Nos.	Monitor	1 Nos.
HDD	1 Nos.		



1. Create Stock Item: **COMPUTER-VIA** as per given below:

- Name : **COMPUTER-VIA**
- Under : **Finished Goods**
- Units: **Nos.**
- Alternate Units: **Not Applicable**
- Maintain in Batches?: **Yes**
- Track Date of Manufacturing?: **Yes**
- Set Components (BoM)?: **Yes**
- Name of BOM: **CV-01**

2. Set the details of the components as per given below:

BOM Name	: CA-01
Components of	: COMPUTER - VIA
Unit of Manufacture	: 1 Nos.

Item	Godown	Quantity
Cabinet	Job Work Material	1 Nos.
Motherboard (VIA)	Job Work Material	1 Nos.
Processor (VIA)	Job Work Material	1 Nos.
RAM	Job Work Material	1 Nos.
HDD	Job Work Material	1 Nos.
DVD ROM	Job Work Material	1 Nos.
Keyboard	Job Work Material	1 Nos.
Mouse	Job Work Material	1 Nos.
Monitor	Job Work Material	1 Nos.

- GST Applicable: **Applicable**
- Set/Alter GST details: **Yes**
- Enter or Select the GST Details as per given below:
 - Description: **Computer**
 - HSN/SAN: **85283030**
 - Calculation Type: **On Value**
 - Taxability: **Taxable**
 - Tax Type:
 - Integrated Tax: **18%**
 - Cess: **0%**



20.	19-8-2017	Company transfer following materials from Raw Materials Godown to Job Work Materials for assembling computers																															
		<table><tr><th>Item</th><th>Quantity</th><th>Item</th><th>Quantity</th></tr><tr><td>Cabinet</td><td>30 Nos.</td><td>HDD</td><td>30 Nos.</td></tr><tr><td>Motherboard (AMD)</td><td>15 Nos.</td><td>DVD ROM</td><td>30 Nos.</td></tr><tr><td>Motherboard (VIA)</td><td>15 Nos.</td><td>Keyboard</td><td>30 Nos.</td></tr><tr><td>Processor (AMD)</td><td>15 Nos.</td><td>Mouse</td><td>30 Nos.</td></tr><tr><td>Processor (VIA)</td><td>15 Nos.</td><td>Monitor</td><td>30 Nos.</td></tr><tr><td>RAM</td><td>30 Nos.</td><td></td><td></td></tr></table>				Item	Quantity	Item	Quantity	Cabinet	30 Nos.	HDD	30 Nos.	Motherboard (AMD)	15 Nos.	DVD ROM	30 Nos.	Motherboard (VIA)	15 Nos.	Keyboard	30 Nos.	Processor (AMD)	15 Nos.	Mouse	30 Nos.	Processor (VIA)	15 Nos.	Monitor	30 Nos.	RAM	30 Nos.		
Item	Quantity	Item	Quantity																														
Cabinet	30 Nos.	HDD	30 Nos.																														
Motherboard (AMD)	15 Nos.	DVD ROM	30 Nos.																														
Motherboard (VIA)	15 Nos.	Keyboard	30 Nos.																														
Processor (AMD)	15 Nos.	Mouse	30 Nos.																														
Processor (VIA)	15 Nos.	Monitor	30 Nos.																														
RAM	30 Nos.																																

1. Enter the details in Stock Journal Voucher as per given below:

- Press **Alt+F7** key to display the Stock Journal Voucher
- Select **Stock Journal Voucher** as a voucher Name
- Select **Inter Godown Transfer** as a voucher class
- Press F2 and Enter Date – 19

Destination Godown: Job Work Material				
Name of Item	Godown	Quantity	Rate	Amount
Cabinet	Raw Material	30 Nos.	650/Nos.	19,500
Motherboard (AMD)	Raw Material	15 Nos.	2,500/Nos.	37,500
Motherboard (VIA)	Raw Material	15 Nos.	2,200/Nos.	33,000
Processor (AMD)	Raw Material	15 Nos.	3,000/Nos.	45,000
Processor (VIA)	Raw Material	15 Nos.	2,500/Nos.	37,500
RAM	Raw Material	30 Nos.	750/Nos.	22,500
HDD	Raw Material	30 Nos.	3,500/Nos.	1,05,000
DVD ROM	Raw Material	30 Nos.	800/Nos.	24,000
Keyboard	Raw Material	30 Nos.	200/Nos.	6,000
Mouse	Raw Material	30 Nos.	175/Nos.	5,250
Monitor	Raw Material	30 Nos.	4,000/Nos.	1,20,000
		270 Nos.		4,55,250

21.	20-8-2018	Company assembled 15 computers (COMPUTER-AMD) and incurred the wages of ₹ 15,000 and overheads of ₹ 1,000.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 20

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: **COMPUTER-AMD**
- BoM Name: **CA-01**
- Godown: **Finished Materials** Qty: **15**
- Batch Name: Select **New Batch** and Enter Batch Name (**020817**)
- Mfg Date: **20-Aug-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- Press **Enter** key or select **End of List** in this field.
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **15,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **2,49,625** and effective rate for Primary Item is ₹ **16,642**.

22.	22-8-2017	Company assembled 15 computers (COMPUTER-VIA) and incurred the wages of ₹ 15,000 and overheads of ₹ 1,000.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 22

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: **COMPUTER-VIA**
- BoM Name: **CV-01**
- Godown: **Finished Materials** Qty: **15**
- Batch Name: Select **New Batch** and Enter Batch Name (**030817**)
- Mfg Date: **22-Aug-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- Press **Enter** key or select **End of List** in this field.
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **15,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **2,37,625** and effective rate for Primary Item is ₹ **15,842**.



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23. 25-8-2017 Company sold following computers to **Shree Shyam Computers, New Delhi** (Registered Dealer) on credit. Party's PAN is ACCPL5252M and GST No.: 07ACCPL5252M1ZU

Name of Items	Qty	Rate	Amount	GST Rate	Total Value
COMPUTER-INTEL	10	22,500	2,25,000	18%	2,65,500
COMPUTER-AMD	10	19,500	1,95,000	18%	2,30,100
COMPUTER-VIA	10	19,000	1,90,000	18%	2,24,200
Total			6,10,000		7,19,800

1. Create Ledger – Shree Shyam Computers, New Delhi (Under Sundry Debtors)
Sales (Under Sales Accounts)

❑ **Create Ledger - Sales**

- Name: **Sales**
- Under: **Sales Accounts**
- Inventory Values are affected: **Yes**
- Cost Centres are applicable: **No**
- Is GST Applicable: **Applicable**
- Set/Alter GST Details: **No**
- Type of Supply: **Goods**

❑ **Create Ledger - Shree Shyam Computers, New Delhi**

- Name: **Shree Shyam Computers, New Delhi**
- Under: **Sundry Debtors**
- Inventory values are affected: **No**
- Cost Centres are applicable: **No**
- Enter the Mailing Details as per given below
 - Address: **#123, Punjabi Bag, New Delhi**
 - Country: **India** State: **Delhi** Pin code: **110018**
- PAN/IT No.: **ACCPL5252M**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Regular**
 - Is a e-commerce operator: **No**
 - GSTIN/UIN: **07ACCPL5252M1ZU**
 - Party Type: **Not Applicable**



2. Voucher – **Sales (F8)**
3. Press F2 and Enter Date – **25**
4. Cost Centre/classes: **Not Applicable**

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Shree Shyam Computers, New Delhi**
- ❖ Sales Ledger: **Sales**
- ❖ Select "**Sales Taxable**" in "**Tax Classification details**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
COMPUTER-INTEL	10	22,500	Nos.	2,25,000
COMPUTER-AMD	10	19,500	Nos.	1,95,000
COMPUTER-VIA	10	19,000	Nos.	1,90,000
CGST				54,900
SGST				54,900
Total				7,19,800

Note:

- ❖ As you select stock item, an item allocation screen will be displays. In this screen first select godown (**Finished Materials**) and then enter quantity and rate.
- ❖ As you select an item, item allocation screen will be display. Here you may select batch number for item, then enter quantity and rate of a particular item.
- ❖ Select batch number during the selection of stock items as per given below:
Computer-Intel (010817), Computer-AMD (020817) and Computer-VIA (030817)

24. 27-8-2017 Company sold following computers to **Joy Computers, New Delhi** (Consumer) on cash.

Name of Items	Qty	Rate	Amount	GST Rate	Total Value
COMPUTER-INTEL	5	23,000	1,15,000	18%	1,35,700
COMPUTER-AMD	5	20,000	1,00,000	18%	1,18,000
COMPUTER-VIA	5	19,000	95,000	18%	1,12,100
Total			3,10,000		3,65,800



1. Voucher – Sales (F8)
2. Press F2 and Enter Date – 27
3. Cost Centre/classes: Not Applicable
4. Press F12 key and set **"Enable supplementary details"** option to **Yes**

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Cash**
- ❖ Enter the buyer's details in the screen as per given below:
 - Buyers: **Joy Computers**
 - Address: **#85/2, Near PNB Bank, Shastri Nagar, New Delhi**
 - State: **Delhi**
 - Place of Supply: **Delhi**
 - GST Registration Type: **Consumer**
 - GSTIN/UIN: **Leave blank**
- ❖ Sales Ledger: **Sales**
- ❖ Select **"Sales Taxable"** in **"Tax Classification details"** screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
COMPUTER-INTEL	5	23,000	Nos.	1,15,000
COMPUTER-AMD	5	20,000	Nos.	1,00,000
COMPUTER-VIA	5	19,000	Nos.	95,000
CGST				27,900
SGST				27,900
Total				3,65,800

Note:

- ❖ As you select stock item, an item allocation screen will be displays. In this screen first select godown (**Finished Materials**) and then enter quantity and rate.
- ❖ As you select an item, Item allocation screen will be display. Here you may select batch number for item, then enter quantity and rate of a particular item.
- ❖ Select batch number during the selection of stock items as per given below:
Computer-Intel (010817), Computer-AMD (020817) and Computer-VIA (030817)

25.	29-8-2017	Company received a cheque of ₹ 7,19,800 from Shree Shyam Computers, New Delhi in full settlement of the bill dated as on 25-8-2017
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1. Create Voucher Class – Bank Receipt and Cash Receipt

Go to Gateway of Tally>Accounts Info.>Voucher Types>Alter (Select Receipt)

❖ Name of Class: **Bank Receipt**

- Exclude these Groups: **Cash in Hand**
- Include these Groups: **Bank Account**
- Ledger Name: **ICICI Bank**

❖ Name of Class: **Cash Receipt**

- Exclude these Groups: **Bank Account** and **Bank OD A/c**
- Include these Groups: **Cash in Hand**
- Ledger Name: **Cash**

Now Save the voucher type screen

2. Voucher - Receipt (F6)
3. Class - **Bank Receipt**
4. Cost centre/class: **Not Applicable**
5. Press F2 and Enter Date - 29

Select **Shree Shyam Computers, New Delhi**

7,19,800

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque/DD **Amount:** 7,19,800
- **Inst. No.:** 501125 **Inst. Date:** 29-Aug-2017
- **Bank:** HDFC Bank **Received From:** Shree Shyam Computers

26.	31-8-2017	Company deposited cash of ₹ 5,00,000 into ICICI Bank.
-----	-----------	---

1. Voucher – Contra (F4)
2. Press F2 and Enter Date - 31

Cr: Cash	5,00,000
Dr: ICICI Bank	5,00,000

As you press ENTER key, Bank allocations screen will be display. In this screen select **cash** option in "**Transaction Type**" field and press ENTER key. Now Denomination screen will be display. Enter the quantity of currency as per your requirement (2000 X 250). Now select **Specify Bank Name** option and enter the bank name.



TRIAL BALANCE		
Particulars	Closing Balance 1-Apr-2017 To 31-Aug-2017	
	Debit	Credit
Assembling Table	15,000	
Cash	1,57,635	
CGST		9,155
Computer	25,000	
Conveyance Expenses	400	
Electrical Equipment	12,000	
Electrical Fittings	15,000	
Electricity Expenses	700	
Furniture & Fixture	25,000	
ICICI Bank	12,40,075	
IGST	1,52,100	
Mr. Anurag Sharma's Capital		7,00,000
Mr. Satish Chandra's Capital		5,00,000
Mr. Vikas Mathur's Capital		8,00,000
Office Expenses	650	
Purchase	16,60,500	
Reimbursement	20,000	
Rent Expenses	10,000	
Salary Expenses	18,300	
Sales		9,20,000
Security Deposits	70,000	
SGST		9,155
Stationery Expenses	2,000	
Sundry Expenses	600	
Telephone Expenses	450	
Vintron System, Bangalore		4,97,100
Voltage Meter	10,000	
Grand Total	34,35,410	34,35,410



SEPTEMBER 2017

27. 1-9-2017 Mr. Joshi Paid Tax (GST) of ₹ 18,310 upto August 31, 2017

1. Voucher – Payment (F5)
2. Select **Bank Payment** in Class
3. Select **Not Applicable** in Cost Centre/Class
4. Press F2 and Enter Date – 1/9/2017

Enter or select details in payment voucher as per given below:

- Click **S: Stat Payment** button and enter the required details.
 - Select **GST** as Tax Type
 - Enter **1-Jul-2017** in from filed and enter **31-Aug-2017** in To filed
 - Select **Regular** as Payment Type
- In Particular field select the ledgers as per given below:

Particulars	Amount
CGST	9,155
SGST	9,155
Total	18,310

- **Provide GST details:** Yes and enter the bank details as per given below:
 - Mode of Payment: **Cheque – (Over the Counter)**
 - Name of Bank: **ICICI Bank**
 - Common Portal identification number (CPIN): **12547896547485**
 - Challan Identification number (CIN): **74859542**
 - BRN/UTR: **ICI885211**
 - Payment Date: **1-Sep-2017**
 - Instrument number: **125056**
 - Instrument date: **1-Sep-2017**

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 18,310
- **Cross Using:** A/c Payee **Inst. No.:** 125056
- **Inst. Date:** 1-Sep-2017 **Favouring Name:** Self

28. 3-9-2017 Company issued a cheque of ₹ 5,000 towards rent for the month of August 2017. (Cheque No.125057)



1. Enter the details in Payment voucher as per given below:

- Press F5 key to display the payment Voucher
- Select **Bank Payment** as a voucher Class
- Select **Location** as a cost centre/class
- Press F2 and Enter Date – 3
- Select **Rent Expenses** in particular filed
- Enter the amount **5,000** in amount filed

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 5,000
- **Cross Using:** A/c Payee **Inst. No.:** 125057
- **Inst. Date:** 3-Sep-2017 **Favouring Name:** Radhey Shyam Gupta

29.	5-9-2017	Company purchase Monitors from Neha Computers, Delhi on credit.												
<table><tr><th>Items Name</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST</th><th>Total Value</th></tr><tr><td>Monitors</td><td>50</td><td>4,000</td><td>2,00,000</td><td>18%</td><td>2,36,000</td></tr></table>			Items Name	Qty	Rate	Amount	GST	Total Value	Monitors	50	4,000	2,00,000	18%	2,36,000
Items Name	Qty	Rate	Amount	GST	Total Value									
Monitors	50	4,000	2,00,000	18%	2,36,000									
All Stocks are managed in Raw Materials Godown,														

1. Voucher – Purchase (F9)
2. Press F2 and Enter Date – 5

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Neha Computers, New Delhi**
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Purchase Taxable**" in "**Tax Classification details**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
Monitors	50	4,000	Nos.	2,00,000
CGST				18,000
SGST				18,000
Total				2,36,000

Note: As you select stock item, an item allocation screen will be displays. In this screen first select godown (**Raw Materials**) and then enter quantity and rate..



30.	7-9-2017	Company transfer following materials from Raw Materials Godown to Job Work Materials for assembling computers																																			
		<table><tr><th>Item</th><th>Quantity</th><th>Item</th><th>Quantity</th></tr><tr><td>Cabinet</td><td>30 Nos.</td><td>RAM</td><td>30 Nos.</td></tr><tr><td>Motherboard (AMD)</td><td>10 Nos.</td><td>HDD</td><td>30 Nos.</td></tr><tr><td>Motherboard (VIA)</td><td>10 Nos.</td><td>DVD ROM</td><td>30 Nos.</td></tr><tr><td>Motherboard (INTEL)</td><td>10 Nos.</td><td>Keyboard</td><td>30 Nos.</td></tr><tr><td>Processor (AMD)</td><td>10 Nos.</td><td>Mouse</td><td>30 Nos.</td></tr><tr><td>Processor (VIA)</td><td>10 Nos.</td><td>Monitor</td><td>30 Nos.</td></tr><tr><td>Processor (INTEL)</td><td>10 Nos.</td><td></td><td></td></tr></table>				Item	Quantity	Item	Quantity	Cabinet	30 Nos.	RAM	30 Nos.	Motherboard (AMD)	10 Nos.	HDD	30 Nos.	Motherboard (VIA)	10 Nos.	DVD ROM	30 Nos.	Motherboard (INTEL)	10 Nos.	Keyboard	30 Nos.	Processor (AMD)	10 Nos.	Mouse	30 Nos.	Processor (VIA)	10 Nos.	Monitor	30 Nos.	Processor (INTEL)	10 Nos.		
Item	Quantity	Item	Quantity																																		
Cabinet	30 Nos.	RAM	30 Nos.																																		
Motherboard (AMD)	10 Nos.	HDD	30 Nos.																																		
Motherboard (VIA)	10 Nos.	DVD ROM	30 Nos.																																		
Motherboard (INTEL)	10 Nos.	Keyboard	30 Nos.																																		
Processor (AMD)	10 Nos.	Mouse	30 Nos.																																		
Processor (VIA)	10 Nos.	Monitor	30 Nos.																																		
Processor (INTEL)	10 Nos.																																				

1. Enter the details in Stock Journal Voucher as per given below:

- Press **Alt+F7** key to display the Stock Journal Voucher
- Select **Stock Journal Voucher** as a voucher Name
- Select **Inter Godown Transfer** as a voucher class
- Press F2 and Enter Date – 7

Destination Godown: **Job Work Material**

Name of Item	Godown	Quantity	Rate	Amount
Cabinet	Raw Material	30 Nos.	650/Nos.	19,500
Motherboard (AMD)	Raw Material	10 Nos.	2,500/Nos.	25,000
Motherboard (VIA)	Raw Material	10 Nos.	2,200/Nos.	22,000
Motherboard (INTEL)	Raw Material	10 Nos.	3,200/Nos.	32,000
Processor (AMD)	Raw Material	10 Nos.	3,000/Nos.	30,000
Processor (VIA)	Raw Material	10 Nos.	2,500/Nos.	25,000
Processor (INTEL)	Raw Material	10 Nos.	2,500/Nos.	25,000
RAM	Raw Material	30 Nos.	750/Nos.	22,500
HDD	Raw Material	30 Nos.	3,500/Nos.	1,05,000
DVD ROM	Raw Material	30 Nos.	800/Nos.	24,000
Keyboard	Raw Material	30 Nos.	200/Nos.	6,000
Mouse	Raw Material	30 Nos.	175/Nos.	5,250
Monitor	Raw Material	30 Nos.	4,000/Nos.	1,20,000
		270 Nos.		4,71,250



31.	10-9-2017	Company assembled 10 computers (COMPUTER-INTEL) and incurred wages of ₹ 10,000 & overheads of ₹ 1,000 for assembling expenses.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date – 10

Enter the information into Manufacturing Voucher as given below:

- Name of Product: Select **COMPUTER-INTEL**
- BoM Name: **CI-01**
- Qty: Enter **10**
- Batch Name: Select **New Batch** and Enter Batch Name (**040917**)
- Mfg Date: **10-Sep-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **10,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **1,78,750** and effective rate for Primary item is ₹ **17,875**

32.	12-9-2017	Company assembled 10 computers (COMPUTER-AMD) and incurred wages of ₹ 10,000 & overheads of ₹ 1,000 for assembling expenses.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 12

Enter the information into Manufacturing Voucher as given below:

- Name of Product: Select **COMPUTER-AMD**
- BoM Name: **CA-01**
- Qty: Enter **10**
- Batch Name: Select **New Batch** and Enter Batch Name (**050917**)
- Mfg Date: **12-Sep-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- Press **Enter** key or select **End of List** in this field.



- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ 10,000
- Select **Overheads** and enter amount of ₹ 1,000
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ 1,66,750 and effective rate for Primary Item is ₹ 16,675

33.	15-9-2017	Company assembled 10 computers (COMPUTER-VIA) and incurred wages of ₹ 10,000 and overheads of ₹ 1,000 towards the assembling.
-----	-----------	--

1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 15

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: Select **COMPUTER-VIA**
- BoM Name: **CV-01**
- Qty: Enter **10**
- Batch Name : Select **New Batch** and Enter Batch Name (**060917**)
- Mfg Date : **15-Sep-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product /Scrap** side by pressing **TAB** or **Enter** key
- Press **Enter** key or select **End of List** in this field.
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ 10,000
- Select **Overheads** and enter amount of ₹ 1,000
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ 1,58,750 and effective rate for Primary Item is ₹ 15,875

34.	16-9-2017	Company paid cash ₹ 12,500 towards salary for the month of May. The details of employees and salary is given below:
-----	-----------	---

Name	Monthly Salary
Ganesh Rathore	₹ 4,000
Bhawani Singh	₹ 3,000
Imran Khan	₹ 3,000
Kamlesh Raj	₹ 2,500

Salary maintain using pre-define Cost Centre Allocations option



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1. Press **F11** Key, select **Accounting Features** and set the options

- Use Pre-define Cost Centre Allocations during Entry to **Yes**
- Press **Enter** keys until the selection of **End of List** option after **Satish Chander** cost center
- Class Name: Type **Salary**
- Select Cost Category: **Salary**
- Select Cost Centre: **Ganesh Rathore** and set percentage with **32%**
- Select Cost Centre: **Bhawani Singh** and set percentage with **24%**
- Select Cost Centre: **Imran Khan** and set percentage with **24%**
- Select Cost Centre: **Kamlesh Raj** and set percentage with **20%**
- Select **End of List** option.
- Press **Enter** or **Ctrl+A** key twice time to save settings.

2. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Salary** as a Cost center/classes
- Press **F2** and Enter Date – 16
- Select **Salary Expenses** in particular filed
- Enter the amount **12,500** in amount filed

As you Select **Salary** as a Cost center/classes, cost center details are allocated automatically as per details of **Pre-define Cost Centre Allocations during Entry**. You can display cost center details by pressing **PageUp** key. If you want maintain the cost center details manually, select **Not Applicable** as a Cost center/classes.

35. 18-9-2017 Company paid reimbursement to partners for the month of July in cash. Details of the reimbursement is given below:

Name of Person	Reimbursement
Vikas Mathur	₹ 4,000
Anurag Sharma	₹ 3,500
Satish Chandra	₹ 2,500
Total	₹ 10,000



1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Reimbursement** as a Cost center/classes
- Press F2 and Enter Date – 18
- Select **Reimbursement** in particular filed
- Enter the amount **10,000** in amount filed

36. 20-9-2017

Company purchase Monitors from **Neha Computers, Delhi** on credit.

Items Name	Qty	Rate	Amount	GST	Total Value
LCD Monitor	50	7,000	3,50,000	18%	4,13,000

All Stocks are managed in **Raw Materials** Godown,

1. Create Stock Items – LCD Monitor

- Name: **LCD Monitor**
- Under: **Raw Materials**
- Units: **Nos.**
- Alternet Units: **Not Applicable**
- Maintain in batches: **No**
- Set Components (BOM): **No**
- GST Applicable: **Applicable**
- Set/Alter GST details: **Yes**
- Enter or Select the GST Details as per given below:
 - Description: **Computer Display**
 - HSN/SAN: **85283020**
 - Calculation Type: **On Value**
 - Taxability: **Taxable**
 - Tax Type: Integrated Tax: **18%**
 - Cess: **0%**
- Type of supply: **Goods**

2. Voucher – Purchase (F9)

3. Press F2 and Enter Date – 20



Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Neha Computers, New Delhi**
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Purchase Taxable**" in "**Tax Classification details**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
LCD Monitor	50	7,000	Nos.	3,50,000
CGST				31,500
SGST				31,500
Total				4,13,000

Note: In item allocation screen select **Raw Materials** godown and enter quantity and rate..

37. 21-9-2017 Company has to set the details of components for assembling a computer as brand **LCD COMPUTER-AMD**. Details are as follows.

Name of Components	Qty
Cabinet	1 Nos.
Motherboard (AMD)	1 Nos.
Processor (AMD)	1 Nos.
RAM	1 Nos.
HDD	1 Nos.
DVD ROM	1 Nos.
Keyboard	1 Nos.
Mouse	1 Nos.
LCD Monitor	1 Nos.

1. Create Stock Item: **LCD COMPUTER-AMD** as per given below:

- Name: **COMPUTER-AMD**
- Under: **Finished Goods**
- Units: **Nos.**
- Alternate Units: **Not Applicable**
- Maintain in Batches?: **Yes**
- Track Date of Manufacturing?: **Yes**
- Set Components (BoM)?: **Yes**
- Name of BOM: **CA-02**



2. Set the details of the components as per given below:

BOM Name	: CA-02	
Components of	: LCD COMPUTER - AMD	
Unit of Manufacture	: 1 Nos.	
Item	Godown	Quantity
Cabinet	Job Work Material	1 Nos.
Motherboard (AMD)	Job Work Material	1 Nos.
Processor (AMD)	Job Work Material	1 Nos.
RAM	Job Work Material	1 Nos.
HDD	Job Work Material	1 Nos.
DVD ROM	Job Work Material	1 Nos.
Keyboard	Job Work Material	1 Nos.
Mouse	Job Work Material	1 Nos.
LCD Monitor	Job Work Material	1 Nos.

- GST Applicable: **Applicable**
- Set/Alter GST details: **Yes**
- Enter or Select the GST Details as per given below:
 - Description: **Computer**
 - HSN/SAN: **85283030**
 - Calculation Type: **On Value**
 - Taxability: **Taxable**
 - Tax Type:
 - Integrated Tax: **18%** Cess: **0%**

38.	24-9-2017	Company issue a cheque of ₹ 6,49,000 to Neha Computers, New Delhi towards bill dated 05-09-2017 and bill dated 20-09-2017
-----	-----------	---

1. Enter the details in Payment voucher as per given below:

- Press F5 ket to display the payment Voucher
- Select **Bank Payment** as a voucher Class
- Select **Not Applicable** as a cost centre/class
- Press F2 and Enter Date -24
- Select **Neha computers, New Delhi** in particular filed
- Enter the amount **6,49,000** in amount filed



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Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 6,49,000
- **Cross Using:** A/c Payee **Inst. No.:** 125058
- **Inst. Date:** 24-Sep-2017 **Favouring Name:** Neha computers

39. 27-9-2017 Company sold following items to **Raj Computers, Jaipur** (Unregistered Dealer) on cash. Payment received by cheque.

Name of Items	Qty	Rate	Amount	GST	Value
COMPUTER-VIA	10	20,000	2,00,000	18%	2,36,000
COMPUTER-AMD	10	21,000	2,10,000	18%	2,47,800

1. Voucher – Sales (F8)
2. Press F2 and Enter Date – 27
3. Cost Centre/classes: **Not Applicable**

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **ICICI Bank**
- ❖ Enter the buyer's details in the screen as per given below:
 - Buyers: **Raj Computers**
 - Address: **#45/2, Near Rambag, Tonk Road, Jaipur**
 - State: **Rajasthan**
 - Place of Supply: **Rajasthan**
 - GST Registration Type: **Unregistered**
- ❖ Sales Ledger: **Sales**
- ❖ Select "**Interstate Sales Taxable**" in "**Tax Classification**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
COMPUTER-VIA	10	20,000	Nos.	2,00,000
COMPUTER-AMD	10	21,000	Nos.	2,10,000
SGST				73,800
Total				4,83,800

- ❖ Select batch number during the selection of stock items as per given below:
Computer-AMD (050917) and Computer-VIA (060917)
- ❖ Enter the Bank allocations details as per you



40.	28-9-2017	Company paid cash of ₹ 5,000 towards electricity expenses and ₹ 3,000 towards telephone expenses for the month of July and August month.
-----	-----------	--

1. Enter the details in Payment voucher as per given below:

- Press F5 ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Not Applicable** as a cost centre/class
- Press F2 and Enter Date – 28
- Select **Electricity Expenses** in particular field and enter **5, 000** in amount filed
- Select **Telephone Expenses** in particular filed and enter **3, 000** in amount filed

Before this entry open the **Electricity Expenses** and **Telephone Expenses** ledger in alter mode and “**Set cost centers are applicable**” option to **No**. Although set “**Is GST Applicable**” and “**Include in assessable value calculation for**” option to **Not Applicable**.

41.	30-9-2017	Company paid cash of ₹ 2,000 towards Office expenses and ₹ 1,000 towards conveyance expenses for the month of september 2017.
-----	-----------	---

1. Enter the details in Payment voucher as per given below:

- Press F5 ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Not Applicable** as a cost centre/class
- Press F2 and Enter Date – 30
- Select **Office Expenses** in particular field and enter **2,000** in amount filed
- Select **Conveyance Expenses** in particular filed and enter **1,000** in amount filed

Before this entry open the **Office Expenses** and **Conveyance Expenses** ledger in alter mode and “**Set cost centers are applicable**” option to **No**. Although set “**Is GST Applicable**” and “**Include in assessable value calculation for**” option to **Not Applicable**.



TRIAL BALANCE		
Particulars	Closing Balance 1-Apr-2017 To 30-Sep-2017	
	Debit	Credit
Assembling Table	15,000	
Cash	1,24,135	
CGST	49,500	
Computer	25,000	
Conveyance Expenses	1,400	
Electrical Equipment	12,000	
Electrical Fittings	15,000	
Electricity Expenses	5,700	
Furniture & Fixture	25,000	
ICICI Bank	10,51,565	
IGST	78,300	
Mr. Anurag Sharma's Capital		7,00,000
Mr. Satish Chandra's Capital		5,00,000
Mr. Vikas Mathur's Capital		8,00,000
Office Expenses	2,650	
Purchase	22,10,500	
Reimbursement	30,000	
Rent Expenses	15,000	
Salary Expenses	30,800	
Sales		13,30,000
Security Deposits	70,000	
SGST	49,500	
Stationery Expenses	2,000	
Sundry Expenses	600	
Telephone Expenses	3,450	
Vintron System, Bangalore		4,97,100
Voltage Meter	10,000	
Grand Total	38,27,100	38,27,100



OCTOBER 2017

42. 1-10-2017 Company received a Job Work statement of ₹ 42,000 from **Sharma Job Worker, New Delhi**. Details of Job Work is given below:

Particulars	Amount
Job Work (Wages)	₹ 40,000
GST@5%	₹ 2,000
Total	₹ 42,000

Note: Total Job work for the month of July to September is ₹ 80,000 but company pays the half amount to Job worker and half amount adjust the company main power's expenses.

Party's PAN is **CVPPV7755M** and GST No.: **07CVPPV7755M1ZR**

1. Create Ledger – Sharma Job Worker, New Delhi (under Sundry Creditors)

- Name: **Sharma Job Worker, New Delhi**
- Under: **Sundry Creditors**
- Inventory values are affected: **No**
- Cost Centres are applicable: **No**
- Enter the Mailing Details as per given below
 - Address: **#23/2, Nehru Place, New Delhi**
 - Country: **India** State: **Delhi** Pin code: **110025**
- PAN/IT No.: **CVPPV7755M**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Regular**
 - Is a e-commerce operator: **No**
 - GSTIN/UIN: **07CVPPV7755M1ZR**
 - Party Type: **Not Applicable**

2. Alter Ledger – Wages (under Direct Expenses)

- Inventory values are affected: **No**
- Cost Centres are applicable: **No**
- GST Applicable: **Applicable**
- Set/Alter GST details: **Yes**
 - Nature of Transaction: **Purchase Taxable**
 - Taxability: **Taxable**
 - Integrated Tax: **5%**
- Type of Supply: **Services**



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1. Voucher – Purchase (F9)
2. Press F2 and Enter Date – 1/10/2017
3. Click on **I:Accounting Invoice** button to convert invoice into Accounting Invoice
4. Cost Center/Class: **Not Applicable**

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Sharma Job Worker, New Delhi**
- ❖ Press **Ctrl+A** keys to accepts the details in supplementary screen
- ❖ Fill the ledger details as per given below:

Particulars	Amount
Wages	40,000
CGST	1,000
SGST	1,000
Total	42,000

- ❖ As you enter the amount of **Wages** ledger in particular filed, "*Tax Classification details*" screen will be display. In this screen select **Purchase Taxable** option.

43. 2-10-2017 Company transfer following materials from Raw Materials Godown to Job Work Materials:

Item	Quantity	Item	Quantity
Cabinet	20 Nos.	HDD	20 Nos.
Motherboard (AMD)	10 Nos.	DVD ROM	20 Nos.
Motherboard (VIA)	10 Nos.	Keyboard	20 Nos.
Processor (AMD)	10 Nos.	Mouse	20 Nos.
Processor (VIA)	10 Nos.	Monitor	10 Nos.
RAM	20 Nos.	LCD Monitor	10 Nos.

1. Enter the details in Stock Journal Voucher as per given below:
 - Press **Alt+F7** key to display the Stock Journal Voucher
 - Select **Stock Journal Voucher** as a voucher Name
 - Select **Inter Godown Transfer** as a voucher class
 - Press F2 and Enter Date – 19



Destination Godown: **Job Work Material**

Name of Item	Godown	Quantity	Rate	Amount
Cabinet	Raw Material	20 Nos.	650/Nos.	13,000
Motherboard (AMD)	Raw Material	10 Nos.	2,500/Nos.	25,000
Motherboard (VIA)	Raw Material	10 Nos.	2,200/Nos.	22,000
Processor (AMD)	Raw Material	10 Nos.	3,000/Nos.	30,000
Processor (VIA)	Raw Material	10 Nos.	2,500/Nos.	25,000
RAM	Raw Material	20 Nos.	750/Nos.	15,000
HDD	Raw Material	20 Nos.	3,500/Nos.	70,000
DVD ROM	Raw Material	20 Nos.	800/Nos.	16,000
Keyboard	Raw Material	20 Nos.	200/Nos.	4,000
Mouse	Raw Material	20 Nos.	175/Nos.	3,500
Monitor	Raw Material	10 Nos.	4,000/Nos.	40,000
LCD Monitor	Raw Material	10 Nos.	7,000/Nos.	70,000
		180 Nos.		3,33,500

44. 5-10-2017 Company issued a cheque of ₹ 5,000 towards rent for the month of September. (Cheque No.125059)

1. Enter the details in Payment voucher as per given below:

- Press F5 key to display the payment Voucher
- Select **Bank Payment** as a voucher Class
- Select **Location** as a cost centre/class
- Press F2 and Enter Date – 5
- Select **Rent Expenses** in particular filed
- Enter the amount **5,000** in amount filed

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 5,000
- **Cross Using:** A/c Payee **Inst. No.:** 125059
- **Inst. Date:** 5-Oct-2017 **Favouring Name:** Radhey Shyam Gupta

45. 7-10-2017 Company assembled 10 computers (**LCD COMPUTER-AMD**) and incurred wages of ₹ 10,000 and overheads of ₹ 1,000.



1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 7

Enter the information into Manufacturing Voucher as given below:

- Name of Product: Select **LCD COMPUTER-AMD**
- BoM Name: **CA-02** Qty: Enter **10**
- Batch Name: Select **New Batch** and Enter Batch Name (**071017**)
- Mfg Date: **7-Oct-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- Press **Enter** key or select **End of List** in this field.
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **10,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **1,96,750** and effective rate for Primary Item is ₹ **19,675**

46.	10-10-2017	Company assembled 10 computers (COMPUTER-VIA) and incurred wages of ₹ 10,000 and overheads of ₹ 1,000.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 10

Enter the information into Manufacturing Voucher as given below:

- Name of Product: Select **LCD COMPUTER-AMD**
- BoM Name: **CI-01** Qty: Enter **10**
- Batch Name: Select **New Batch** and Enter Batch Name (**081017**)
- Mfg Date: **10-Oct-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- Press **Enter** key or select **End of List** in this field.
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **10,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **1,58,750** and effective rate for Primary Item is ₹ **15,875**



47. 12-10-2017 Company has to set the details of components for assembling a computer as brand **LCD COMPUTER-INTEL**. Details are as follows.

Name of Components	Qty		
Cabinet	1 Nos.	DVD ROM	1 Nos.
Motherboard (INTEL)	1 Nos.	Keyboard	1 Nos.
Processor (INTEL)	1 Nos.	Mouse	1 Nos.
RAM	1 Nos.	LCD Monitor	1 Nos.
HDD	1 Nos.		

1. Create Stock Item: **LCD COMPUTER-INTEL** as per given below:

- Name: **LCD COMPUTER-INTEL**
- Under: **Finished Goods**
- Units: **Nos.**
- Alternate Units: **Not Applicable**
- Maintain in Batches?: **Yes**
- Track Date of Manufacturing?: **Yes**
- Set Components (BoM)?: **Yes**
- Name of BOM: **CI-02**

2. Set the details of the components as per given below:

BOM Name : **CI-02**
 Components of : **LCD COMPUTER-INTEL**
 Unit of Manufacture : **1 Nos.**

Item	Godown	Quantity
Cabinet	Job Work Material	1 Nos.
Motherboard (INTEL)	Job Work Material	1 Nos.
Processor (INTEL)	Job Work Material	1 Nos.
RAM	Job Work Material	1 Nos.
HDD	Job Work Material	1 Nos.
DVD ROM	Job Work Material	1 Nos.
Keyboard	Job Work Material	1 Nos.
Mouse	Job Work Material	1 Nos.
LCD Monitor	Job Work Material	1 Nos.



- GST Applicable: **Applicable**
- Set/Alter GST details: **Yes**
- Enter or Select the GST Details as per given below:
 - Description: **Computer**
 - HSN/SAN: **85283030**
 - Calculation Type: **On Value**
 - Taxability: **Taxable**
 - Tax Type:
 - Integrated Tax: **18%** Cess: **0%**
- Type of Supply: **Goods**

48.	14-10-2017	Company issue a cheque of ₹ 4,97,100 to Vintron System, Bangalore towards bill dated 21-07-2017.
-----	------------	--

1. Enter the details in Payment voucher as per given below:

- Press F5 ket to display the payment Voucher
- Select **Bank Payment** as a voucher Class
- Select **Not Applicable** as a cost centre/class
- Press F2 and Enter Date – 14
- Select **Vintron System, Bangalore** in particular filed
- Enter the amount **4,97,100** in amount filed

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 4,97,100
- **Cross Using:** A/c Payee **Inst. No.:** 125060
- **Inst. Date:** 14-Oct-2017 **Favouring Name:** Vintron System

49.	15-10-2017	Company paid cash ₹ 12,500 towards salary for the month of September.
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1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Salary** as a Cost center/classes
- Press F2 and Enter Date – 15
- Select **Salary Expenses** in particular filed
- Enter the amount **12,500** in amount filed



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50. 18-10-2017 Company purchased following items from **Neha Computers, New Delhi** on credit.

Name of Items	Qty	Rate	Amount	GST Rate	Total Value
Cabinet	100	650	65,000	18%	76,700
Mouse	100	175	17,500	18%	20,650
Keyboard	100	200	20,000	18%	23,600
RAM	100	750	75,000	18%	88,500
HDD	100	3,500	3,50,000	18%	4,13,000
DVD ROM	100	800	80,000	18%	94,4002

All stocks are managed in **Raw Materials** Godown

1. Voucher – Purchase (F9)
2. Press F2 and Enter Date – 18

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Neha Computers, New Delhi**
- ❖ Press **Ctrl+A** keys to accepts the supplementary details screen
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Purchase Taxable**" in "**Tax Classification details**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
Cabinet	100	650	Nos.	65,000
Mouse	100	175	Nos.	17,500
Keyboard	100	200	Nos.	20,000
RAM	100	750	Nos.	75,000
HDD	100	3,500	Nos.	3,50,000
DVD ROM	100	800	Nos.	80,000
CGST				54,675
SGST				54,675
Total				7,16,850

Note: As you select stock item, an item allocation screen will be displays. In this screen first select godown (**Raw Materials**) and then enter quantity and rate.



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51.	20-10-2017	Company transfer following materials to Job Work Materials godown:			
		Item	Quantity	Item	Quantity
		Cabinet	40 Nos.	RAM	40 Nos.
		Motherboard (Intel)	10 Nos.	HDD	40 Nos.
		Motherboard (AMD)	15 Nos.	DVD ROM	40 Nos.
		Motherboard (VIA)	15 Nos.	Keyboard	40 Nos.
		Processor (Intel)	10 Nos.	Mouse	40 Nos.
		Processor (AMD)	15 Nos.	LCD Monitor	40 Nos.
		Processor (VIA)	15 Nos.		

1. Enter the details in Stock Journal Voucher as per given below:

- Press **Alt+F7** key to display the Stock Journal Voucher
- Select **Stock Journal Voucher** as a voucher Name
- Select **Inter Godown Transfer** as a voucher class
- Press F2 and Enter Date – 20

Destination Godown: Job Work Material				
Name of Item	Godown	Quantity	Rate	Amount
Cabinet	Raw Material	40 Nos.	650/Nos.	26,000
Motherboard (Intel)	Raw Material	10 Nos.	3,200/Nos.	32,000
Motherboard (AMD)	Raw Material	15 Nos.	2,500/Nos.	37,500
Motherboard (VIA)	Raw Material	15 Nos.	2,200/Nos.	33,000
Processor (Intel)	Raw Material	10 Nos.	3,500/Nos.	35,000
Processor (AMD)	Raw Material	15 Nos.	3,000/Nos.	45,000
Processor (VIA)	Raw Material	15 Nos.	2,500/Nos.	37,500
RAM	Raw Material	40 Nos.	750/Nos.	30,000
HDD	Raw Material	40 Nos.	3,500/Nos.	1,40,000
DVD ROM	Raw Material	40 Nos.	800/Nos.	32,000
Keyboard	Raw Material	40 Nos.	200/Nos.	8,000
Mouse	Raw Material	40 Nos.	175/Nos.	7,000
LCD Monitor	Raw Material	40 Nos.	7,000/Nos.	2,80,000
		360 Nos.		7,43,000



52. 21-10-2017

Company has to set the details of components for assembling a computer as brand **LCD COMPUTER-VIA**. Details are as follows.

Name of Components	Qty		
Cabinet	1 Nos.	DVD ROM	1 Nos.
Motherboard (VIA)	1 Nos.	Keyboard	1 Nos.
Processor (VIA)	1 Nos.	Mouse	1 Nos.
RAM	1 Nos.	LCD Monitor	1 Nos.
HDD	1 Nos.		

1. Create Stock Item: **LCD COMPUTER-VIA** as per given below:

- Name : **LCD COMPUTER-VIA**
- Under : **Finished Goods**
- Units: **Nos.**
- Alternate Units: **Not Applicable**
- Maintain in Batches?: **Yes**
- Track Date of Manufacturing?: **Yes**
- Set Components (BoM)? : **Yes**
- Name of BOM: **CV-02**

2. Set the details of the components as per given below:

BOM Name	: CV-02
Components of	: LCD COMPUTER-VIA
Unit of Manufacture	: 1 Nos.

Item	Godown	Quantity
Cabinet	Job Work Material	1 Nos.
Motherboard (VIA)	Job Work Material	1 Nos.
Processor (VIA)	Job Work Material	1 Nos.
RAM	Job Work Material	1 Nos.
HDD	Job Work Material	1 Nos.
DVD ROM	Job Work Material	1 Nos.
Keyboard	Job Work Material	1 Nos.
Mouse	Job Work Material	1 Nos.
LCD Monitor	Job Work Material	1 Nos.



- GST Applicable : **Applicable**
- Set/Alter GST details : **Yes**
- Enter or Select the GST Details as per given below:
 - Description: **Computer**
 - HSN/SAN: **85283030**
 - Calculation Type: **On Value**
 - Taxability : **Taxable**
 - Tax Type:
 - Integrated Tax: **18%**
 - Cess: **0%**
- Type of Supply: **Goods**

53.	22-10-2017	Company assembled 10 computers (LCD COMPUTER-INTEL) and incurred wages of ₹ 10,000 and overheads of ₹ 1,000 towards the computer assembling charges.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 22

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: Select **LCD COMPUTER-INTEL**
- BoM Name: **CI-02**
- Qty: Enter **10**
- Batch Name: Select **New Batch** and Enter Batch Name (**091017**)
- Mfg Date: **22-Oct-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- Press **Enter** key or select **End of List** in this field.
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **10,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **2,08,750** and effective rate for Primary Item is ₹ **20,875**



54.

23-10-2017

Company sold following computers to **Bhardwaj Computers, Jaipur** (Consumer) on cash. Supply of goods is Delhi

Name of Items	Qty	Rate	Amount	GST Rate	Total Value
COMPUTER-INTEL	5	23,000	1,15,000	18%	1,35,700
COMPUTER-VIA	10	20,000	2,00,000	18%	1,12,100
Total			3,15,000		3,71,700

1. Voucher – Sales (F8)
2. Press F2 and Enter Date – 23
3. Cost Centre/classes: **Not Applicable**

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Cash**
- ❖ Enter the buyer's details in the screen as per given below:
 - Buyers: **Bhardwaj Computers, Jaipur**
 - Address: **#125/2, Near Raj Mandir Cinema, MI Raod Jaipur**
 - State: **Rajasthan**
 - Place of Supply: **Delhi**
 - GST Registration Type: **Consumer**
- ❖ Sales Ledger: **Sales**
- ❖ Select "**Sales Taxable**" in "**Tax Classification details**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
COMPUTER-INTEL	5	23,000	Nos.	1,15,000
COMPUTER-VIA	10	20,000	Nos.	2,00,000
CGST				28,350
CGST				28,350
Total				3,71,700

Note: As you select stock item, an item allocation screen will be displays. In this screen first select godown (**Finished Materials**) and then enter quantity and rate.

Select batch number during the selection of stock items as per given below:

Computer-Intel (010817) and Computer-VIA (081017)



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55.	25-10-2017	Company paid cash of ₹ 10,000 towards reimbursement to partners for the month of September 2017
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1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Reimbursement** as a Cost center/classes
- Press **F2** and Enter Date – 25
- Select **Reimbursement** in particular filed
- Enter the amount **10,000** in amount filed

56.	27-10-2017	Company paid cash of ₹ 2,500 towards electricity expenses and ₹1,500 towards telephone expenses for the month of September month.
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1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Not Applicable** as a cost centre/class
- Press **F2** and Enter Date – 27
- Select **Electricity Expenses** in particular and enter **2,500** in amount filed
- Select **Telephone Expenses** in particular and enter **1,500** in amount filed

57.	28-10-2017	Company issue a cheque of ₹ 42,000 to Sharma Job Worker towards bill dated 1-10-2017
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1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Bank Payment** as a voucher Class
- Select **Not Applicable** as a cost centre/class
- Press **F2** and Enter Date – 28
- Select **Sharma Job Worker, New Delhi** in particular filed
- Enter the amount **42,000** in amount filed

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 42,000
- **Cross Using:** A/c Payee **Inst. No.:** 125061
- **Inst. Date:** 28-Oct-2017 **Favouring Name:** Sharma Job Worker



58.	30-10-2017	Assembled 15 LCD COMPUTER-AMD and 15 LCD COMPUTER-VIA . For assembling these computers incurred the following expenses:						
		<table><tr><td>(I) LCD COMPUTER-AMD</td><td>(II) LCD COMPUTER-VIA</td></tr><tr><td>▪ Wages of ₹ 15,000.</td><td>▪ Wages of ₹ 15,000.</td></tr><tr><td>▪ Overheads of ₹ 1,000.</td><td>▪ Overheads of ₹ 1,000.</td></tr></table>	(I) LCD COMPUTER-AMD	(II) LCD COMPUTER-VIA	▪ Wages of ₹ 15,000.	▪ Wages of ₹ 15,000.	▪ Overheads of ₹ 1,000.	▪ Overheads of ₹ 1,000.
(I) LCD COMPUTER-AMD	(II) LCD COMPUTER-VIA							
▪ Wages of ₹ 15,000.	▪ Wages of ₹ 15,000.							
▪ Overheads of ₹ 1,000.	▪ Overheads of ₹ 1,000.							

1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 30

Enter the information into Manufacturing Voucher as given below:

- Name of Product: Select **LCD COMPUTER-AMD**
- BoM Name: **CA-02**
- Qty: Enter **15**
- Batch Name: Select **New Batch** and Enter Batch Name (**101017**)
- Mfg Date: **30-Oct-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **15,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **2,94,625** and effective rate for Primary Item is ₹ **19,642**

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: Select **LCD COMPUTER-VIA**
- BoM Name: **CV-02**
- Qty: Enter **15**
- Batch Name: Select **New Batch** and Enter Batch Name (**111017**)
- Mfg Date: **30-Oct-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **15,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **2,82,625** and effective rate for Primary Item is ₹ **18,842**



59.	31-10-2017	Company raised a purchase order for following items from HCL Technology, Mumbai (Registered Dealer). Party's PAN is BAOPK0366L and GST No.: 27BAOPK0366L1ZU <table border="1"> <thead> <tr> <th>Name of Items</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr> </thead> <tbody> <tr> <td>Motherboard (Intel)</td><td>50</td><td>3,200</td><td>1,60,000</td><td>18%</td><td>1,88,800</td></tr> <tr> <td>Motherboard (AMD)</td><td>50</td><td>2,500</td><td>1,25,000</td><td>18%</td><td>1,47,500</td></tr> <tr> <td>Motherboard (VIA)</td><td>50</td><td>2,200</td><td>1,10,000</td><td>18%</td><td>1,29,800</td></tr> <tr> <td>Processor (Intel)</td><td>50</td><td>3,500</td><td>1,75,000</td><td>18%</td><td>2,06,500</td></tr> <tr> <td>Processor (AMD)</td><td>50</td><td>3,000</td><td>1,50,000</td><td>18%</td><td>1,77,000</td></tr> <tr> <td>Processor (VIA)</td><td>50</td><td>2,500</td><td>1,25,000</td><td>18%</td><td>1,47,500</td></tr> </tbody> </table>				Name of Items	Qty	Rate	Amount	GST Rate	Total Value	Motherboard (Intel)	50	3,200	1,60,000	18%	1,88,800	Motherboard (AMD)	50	2,500	1,25,000	18%	1,47,500	Motherboard (VIA)	50	2,200	1,10,000	18%	1,29,800	Processor (Intel)	50	3,500	1,75,000	18%	2,06,500	Processor (AMD)	50	3,000	1,50,000	18%	1,77,000	Processor (VIA)	50	2,500	1,25,000	18%	1,47,500
Name of Items	Qty	Rate	Amount	GST Rate	Total Value																																										
Motherboard (Intel)	50	3,200	1,60,000	18%	1,88,800																																										
Motherboard (AMD)	50	2,500	1,25,000	18%	1,47,500																																										
Motherboard (VIA)	50	2,200	1,10,000	18%	1,29,800																																										
Processor (Intel)	50	3,500	1,75,000	18%	2,06,500																																										
Processor (AMD)	50	3,000	1,50,000	18%	1,77,000																																										
Processor (VIA)	50	2,500	1,25,000	18%	1,47,500																																										

1. Create Ledger – HCL Technology, Mumbai (Under Sundry Creditors)

- Name: **HCL Technology, Mumbai**
- Under: **Sundry Creditors**
- Cost centers are applicable: **No**
- Enter the Mailing Details as per given below
 - Address: **#132, Rajpura Market, Mumbai**
 - Country: **India** State: **Maharashtra**
- PAN/IT No.: **BAOPK0366L**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Regular**
 - Is a e-commerce operator: **No**
 - GSTIN/UIN: **27BAOPK0366L1ZU**
 - Party Type: **Not Applicable**

2. Press **F11** Key, select **Inventory Features** and set the following options :

- Allow Purchase Order Processing to **Yes**
- Allow Sales Order Processing to **Yes**

3. Voucher – Purchase Order (Alt+F4)

4. Press **F2** and Enter Date – 31

5. Cost Centre/Class - **Not Applicable**



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Enter the information into Purchase order as per given below:

- ❖ Party's A/c Name: **HCL Technology, Mumbai**
- ❖ Press **Ctrl+A** keys to accepts the supplementary details screen
- ❖ Order No.: **101**
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Interstate Purchase Taxable**" in "**Tax Classification**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
Motherboard (Intel)	50	3,200	Nos.	1,60,000
Motherboard (AMD)	50	2,500	Nos.	1,25,000
Motherboard (VIA)	50	2,200	Nos.	1,10,000
Processor (Intel)	50	3,500	Nos.	1,75,000
Processor (AMD)	50	3,000	Nos.	1,50,000
Processor (VIA)	50	2,500	Nos.	1,25,000
IGST				1,52,100
Total				9,97,100

Note: As you select stock item, an item allocation screen will be displays. In this screen first first enter **Due on** date (31-Oct-2017) then select godown (**Raw Materials**) and then enter quantity and rate.

60. 31-10-2017 Company raised a **purchase order** for the following items from **Neha Computers, Delhi**.

Items Name	Qty	Rate	Amount	GST	Total Value
Monitors	30	4,000	1,20,000	18%	1,41,600
LCD Monitors	70	7,000	4,90,000	18%	5,78,200

1. Voucher – Purchase Order (Alt+F4)
2. Cost Centre/Class - **Not Applicable**

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Neha Computers, New Delhi**
- ❖ Press **Ctrl+A** keys to accepts the supplementary details screen
- ❖ Order No.: **102**
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Purchase Taxable**" in "**Tax Classification details**" screen



❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
Monitors	30	4,000	Nos.	1,20,000
LCD Monitors	70	7,000	Nos.	4,90,000
CGST				54,900
SGST				54,900
Total				7,19,800

STOCK SUMMARY

Particulars	Closing Balance		
	1-Apr-2017 To 31-Oct-2017		
	Quantity	Rate	Value
Assembling Goods	1,05,000 Gm		8,000
Packing Materials	1,00,000 Gm		5,000
Screw	5,000 Gm	1	3,000
Finished Goods	60 Nos.	19,358	11,61,500
COMPUTER-INTEL	10 Nos.	17,875	1,78,750
LCD COMPUTER-AMD	25 Nos.	19,655	4,91,375
LCD COMPUTER-INTEL	10 Nos.	20,875	2,08,750
LCD COMPUTER-VIA	15 Nos.	18,842	2,82,625
Raw Materials	390 Nos.	1209	4,71,500
Cabinet	60 Nos.	650	39,000
DVD ROM	60 Nos.	800	48,000
HDD	60 Nos.	3,500	2,10,000
Keyboard	60 Nos.	200	12,000
Monitor	10 Nos.	4,000	40,000
Motherboard (Intel)	10 Nos.	3,200	32,000
Mouse	60 Nos.	175	10,500
Processor (Intel)	10 Nos.	3,500	35,000
RAM	60 Nos.	750	45,000
Grand Total			16,41,000



TRIAL BALANCE		
Particulars	Closing Balance 1-Apr-2017 To 31-Oct-2017	
	Debit	Credit
Assembling Table	15,000	
Cash	4,69,335	
CGST	76,825	
Computer	25,000	
Conveyance Expenses	1,400	
Electrical Equipment	12,000	
Electrical Fittings	15,000	
Electricity Expenses	8,200	
Furniture & Fixture	25,000	
ICICI Bank	5,07,465	
IGST	78,300	
Mr. Anurag Sharma's Capital		7,00,000
Mr. Satish Chandra's Capital		5,00,000
Mr. Vikas Mathur's Capital		8,00,000
Neha Computers, New Delhi		7,16,850
Office Expenses	2,650	
Purchase	28,18,000	
Reimbursement	40,000	
Rent Expenses	20,000	
Salary Expenses	43,300	
Sales		16,45,000
Security Deposits	70,000	
SGST	76,825	
Stationery Expenses	2,000	
Sundry Expenses	600	
Telephone Expenses	4,950	
Voltage Meter	10,000	
Wages	40,000	
Grand Total	43,61,850	43,61,850



NOVEMBER 2017

61. 1-11-2017 Company deposited cash of ₹ 4,00,000 into ICICI Bank.

1. Voucher – Contra (F4)
2. Press F2 and Enter Date - 7

Cr: Cash 4,00,000
Dr: ICICI Bank 4,00,000

62. 3-11-2017 Company issued a cheque of ₹ 5,000 towards rent for the month of October 2017. (Cheque No.125062)

1. Enter the details in Payment voucher as per given below:

- Press F5 key to display the payment Voucher
- Select **Bank Payment** as a voucher Class
- Select **Location** as a cost centre/class
- Press F2 and Enter Date – 3
- Select **Rent Expenses** in particular filed
- Enter the amount **5,000** in amount filed

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 5,000
- **Cross Using:** A/c Payee **Inst. No.:** 125062
- **Inst. Date:** 3-Nov-2017 **Favouring Name:** Radhey Shyam Gupta

63. 5-11-2017 Company sold following computers to **Future Technology, Bhopal** (Registered Dealer) on credit. Party's PAN is **AVVPP7072L** and GST No.: **23AVVPP7072L1ZU**

Name of Items	Qty	Rate	Amount	GST Rate	Total Value
COMPUTER-INTEL	10	23,000	2,30,000	18%	2,71,400
LCD COMPUTER-AMD	10	25,000	2,50,000	18%	2,95,000
LCD COMPUTER-INTEL	5	26,000	1,30,000	18%	1,53,400
LCD COMPUTER-VIA	5	24,000	1,20,000	18%	1,41,600
Total			7,30,000		8,61,400



1. Create Ledger - Future Technology, Bhopal (Under Sundry Debtors)

- Name: **Future Technology, Bhopal**
- Under: **Sundry Debtors**
- Inventory values are affected: **No**
- Cost Centres are applicable: **No**
- Enter the Mailing Details as per given below
 - Country: **India** State: **Madhya Pradesh**
- PAN/IT No.: **AVVPP7072L**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Regular**
 - Is a e-commerce operator: **No**
 - GSTIN/UIN: **23AVVPP7072L1ZU**
 - Party Type: **Not Applicable**

2. Voucher – **Sales (F8)**

3. Press F2 and Enter Date – 5

4. Cost Centre/classes: **Not Applicable**

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Future Technology, Bhopal**
- ❖ Sales Ledger: **Sales**
- ❖ Select "**Interstate sales Taxable**" in "**Tax Classification**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
COMPUTER-INTEL	10	23,000	Nos.	2,30,000
LCD COMPUTER-AMD	10	25,000	Nos.	2,50,000
LCD COMPUTER-INTEL	5	26,000	Nos.	1,30,000
LCD COMPUTER-VIA	5	24,000	Nos.	1,20,000
IGST				54,900
Total				8,61,400

- ❖ In Item Allocation Screen, select **Not Applicable** in **Order No.** filed
- ❖ Select batch number during the selection of stock items as per given below:

Computer-Intel (040917), LCD Computer-AMD (071017)

LCD Computer-Intel (091017) Computer-VIA (111017)

64.	7-11-2017	Company paid cash ₹ 12,500 towards staff salary of October month.
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1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Salary** as a Cost center/classes
- Press **F2** and Enter Date – 7
- Select **Salary Expenses** in particular filed
- Enter the amount **12,500** in amount filed

65.	8-11-2017	Company adjusts the physical stock verification for following stock item.									
<table border="1"> <thead> <tr> <th>Name of Items</th><th>Used Quantity</th><th>Balance Quantity</th></tr> </thead> <tbody> <tr> <td>Screw</td><td>500 Gm</td><td>4,500 Gm (4.5 Kg)</td></tr> <tr> <td>Packing Materials</td><td>10,000 Gm</td><td>90,000 Gm (90 Kg)</td></tr> </tbody> </table>			Name of Items	Used Quantity	Balance Quantity	Screw	500 Gm	4,500 Gm (4.5 Kg)	Packing Materials	10,000 Gm	90,000 Gm (90 Kg)
Name of Items	Used Quantity	Balance Quantity									
Screw	500 Gm	4,500 Gm (4.5 Kg)									
Packing Materials	10,000 Gm	90,000 Gm (90 Kg)									
Used quantity will be used during the assembling computer or packing computer. So you enter the balance quantity in the voucher											

1. Voucher - **Physical Stock (Alt+F10)**

2. Press **F2** and Enter Date – 8

Enter the details in physical stock verification Voucher as per given below:

Name of Item	Godown	Quantity
Screw	Job Work Material	4,500 Gm
Packing Materials	Job Work Material	90,000 Gm

66.	10-11-2017	Company raised a purchase invoice for HCL Technology, Mumbai under purchase order 101 on dated 31-Oct 2017 .
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1. Voucher – Purchase (F9)

2. Press **F2** and Enter Date – 10

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **HCL Technology, Mumbai**
- ❖ In Supplementary details screen, select **101** in Order No(s). filed
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Interstate Purchase Taxable**" in "**Tax Classification**" screen
- ❖ All detils which is entered in purchase order screen will be display in Purchase invoice automatically.
- ❖ Press **Ctrl+A** to save or accepts the entry



❖ Details in purchase invoice under purchase order as per given below:

Name of Item	Qty	Rate	Per	Amount
Motherboard (Intel)	50	3,200	Nos.	1,60,000
Motherboard (AMD)	50	2,500	Nos.	1,25,000
Motherboard (VIA)	50	2,200	Nos.	1,10,000
Processor (Intel)	50	3,500	Nos.	1,75,000
Processor (AMD)	50	3,000	Nos.	1,50,000
Processor (VIA)	50	2,500	Nos.	1,25,000
IGST				1,52,100
Total				9,97,100

Note: In Supplementary details screen, if you select an order number, the purchase invoice link with this order. You can attached one or multiple purchase order in a single Purchase Invoice

67.	12-11-2017	Company raised a purchase invoice for Neha Computers, Delhi under purchase order 102 on dated 31-Oct 2017.
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1. Voucher – Purchase (F9)
2. Press F2 and Enter Date – 12

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Neha Computers, New Delhi**
- ❖ In Supplementary details screen, select **102** in Order Details screen
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Interstate Purchase Taxable**" in "**Tax Classification**" screen
- ❖ All details which is entered in purchase order screen will be display in Purchase invoice automatically.
- ❖ Press **Ctrl+A** to save or accepts the entry.
- ❖ Details in purchase invoice under purchase order as per given below

Name of Item	Qty	Rate	Per	Amount
Monitors	30	4,000	Nos.	1,20,000
LCD Monitors	70	7,000	Nos.	4,90,000
CGST				54,900
SGST				54,900
Total				7,19,800



68.	15-11-2017	Company received a sold order (Order No. 201) for following items from Crystal Technojet, Patna (unregistered Dealer).					
		Name of Items	Qty	Rate	Amount	GST Rate	Total Value
		LCD COMPUTER-AMD	5	25,000	1,25,000	18%	2,71,400
		LCD COMPUTER-INTEL	5	26,000	1,30,000	18%	2,95,000
		LCD COMPUTER-VIA	10	24,000	2,40,000	18%	1,53,400

1. Create Ledger - Crystal Technojet, Patna (Under Sundry Debtors)

- Inventory values are affected: **No**
- Cost Centres are applicable: **No**
- Enter the Mailing Details as per given below
 - Country: **India** State: **Bihar**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Unregistered**

2. Voucher – Sales Order (Alt+F5)

3. Press F2 and Enter Date – 15

4. Cost Centre/classes: Not Applicable

Enter the information into Sales Order as per given below:

- ❖ Party's A/c Name: **Crystal Technojet, Patna**
- ❖ Press **Ctrl+A** keys to accepts the supplementary details screen
- ❖ Order No.: **201**
- ❖ Sales Ledger: **Sales**
- ❖ Select "**Interstate sales Taxable**" in "**Tax Classification**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
LCD COMPUTER-AMD	5	25,000	Nos.	1,25,000
LCD COMPUTER-INTEL	5	26,000	Nos.	1,30,000
LCD COMPUTER-VIA	10	24,000	Nos.	2,40,000
IGST				89,100
Total				5,84,100

Note: Select batch number during the selection of stock items as per given below:
LCD Computer-AMD (101017), LCD Computer-Intel (091017), LCD Computer-VIA (111017)



69.	17-11-2017	Company transfer following materials to Job Work Materials godown:			
		Item	Quantity	Item	Quantity
		Cabinet	30 Nos.	RAM	30 Nos.
		Motherboard (Intel)	10 Nos.	HDD	30 Nos.
		Motherboard (AMD)	10 Nos.	DVD ROM	30 Nos.
		Motherboard (VIA)	10 Nos.	Keyboard	30 Nos.
		Processor (Intel)	10 Nos.	Mouse	30 Nos.
		Processor (AMD)	10 Nos.	LCD Monitor	30 Nos.
		Processor (VIA)	10 Nos.		

1. Enter the details in Stock Journal Voucher as per given below:

- Press **Alt+F7** key to display the Stock Journal Voucher
- Select **Stock Journal** Voucher as a voucher Name
- Select **Inter Godown Transfer** as a voucher class
- Press F2 and Enter Date – 17

Destination Godown: **Job Work Material**

Name of Item	Godown	Quantity	Rate	Amount
Cabinet	Raw Material	30 Nos.	650/Nos.	19,500
Motherboard (Intel)	Raw Material	10 Nos.	3,200/Nos.	32,000
Motherboard (AMD)	Raw Material	10 Nos.	2,500/Nos.	25,000
Motherboard (VIA)	Raw Material	10 Nos.	2,200/Nos.	22,000
Processor (Intel)	Raw Material	10 Nos.	3,500/Nos.	35,000
Processor (AMD)	Raw Material	10 Nos.	3,000/Nos.	30,000
Processor (VIA)	Raw Material	10 Nos.	2,500/Nos.	25,000
RAM	Raw Material	30 Nos.	750/Nos.	22,500
HDD	Raw Material	30 Nos.	3,500/Nos.	1,05,000
DVD ROM	Raw Material	30 Nos.	800/Nos.	24,000
Keyboard	Raw Material	30 Nos.	200/Nos.	6,000
Mouse	Raw Material	30 Nos.	175/Nos.	5,250
LCD Monitor	Raw Material	30 Nos.	7,000/Nos.	2,10,000
		270 Nos.		5,61,250



70.	18-11-2017	Company assembled 10 computers (LCD COMPUTER-INTEL) and incurred wages of ₹ 10,000 and overheads of ₹ 1,000 towards the computer assembling expenses.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 18

Enter the information into Manufacturing Voucher as given below:

- Name of Product: Select **LCD COMPUTER-INTEL**
- BoM Name: **CI-02**
- Qty: Enter **10**
- Batch Name: Select **New Batch** and Enter Batch Name (**121117**)
- Mfg Date: **18-Nov-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **10,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **2,08,750** and effective rate for Primary Item is ₹ **20,875**

71.	19-11-2017	Company assembled 10 computers (LCD COMPUTER-AMD) and incurred wages of ₹ 10,000 and overheads of ₹ 1,000
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 19

Enter the information into Manufacturing Voucher as given below:

- Name of Product: Select **LCD COMPUTER-AMD**
- BoM Name: **CA-02**
- Qty : Enter **10**
- Batch Name: Select **New Batch** and Enter Batch Name (**131117**)
- Mfg Date: **19-Nov-2017**
- No changes in the list of **Components (Consumption)** Side



- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ 10,000
- Select **Overheads** and enter amount of ₹ 1,000
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ 1,96,750 and effective rate for Primary Item is ₹ 19,675

72.	20-11-2017	Company assembled 10 computers (LCD COMPUTER-VIA) and incurred wages of ₹ 10,000 and overheads of ₹ 1,000
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 20

Enter the information into Manufacturing Voucher as given below:

- Name of Product: Select **LCD COMPUTER-VIA**
- BoM Name: **CV-02**
- Qty: Enter **10**
- Batch Name: Select **New Batch** and Enter Batch Name (**141117**)
- Mfg Date: **20-Nov-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ 10,000
- Select **Overheads** and enter amount of ₹ 1,000
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ 1,88,750 and effective rate for Primary Item is ₹ 18,875

73.	22-11-2017	Company paid cash of ₹ 10,000 towards reimbursement to partners for the month of October 2017
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1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Reimbursement** as a Cost center/classes
- Press F2 and Enter Date – 22
- Select **Reimbursement** in particular filed
- Enter the amount **10,000** in amount filed



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74.	23-11-2017	Company raised a sales invoice for Crystal Technojet, Patna under purchase order 201 on dated 15-Nov-2017.
-----	------------	--

1. Voucher – Sales (F8)
2. Press F2 and Enter Date – 23
3. Cosr Center/Class: **Not Applicable**

Enter the information into Sales Invoice as per given below:

- ❖ Party's A/c Name: **Crystal Technojet, Patna**
- ❖ In Supplementary details screen, select **201** in Order No(s) field
- ❖ Sales Ledger: **Sales**
- ❖ Select "**Interstate Sales Taxable**" in "**Tax Classification**" screen
- ❖ All details of sales order will be display in sales invoice automatically.
- ❖ Press **Ctrl+A** to save or accepts the entry.
- ❖ Details in sales invoice under purchase order as per given below

Name of Item	Qty	Rate	Per	Amount
LCD COMPUTER-AMD	5	25,000	Nos.	1,25,000
LCD COMPUTER-INTEL	5	26,000	Nos.	1,30,000
LCD COMPUTER-VIA	10	24,000	Nos.	2,40,000
IGST				89,100
Total				5,84,100

75.	25-11-2017	Company raised a purchase order (Order No. 103) for following items from Vintron System, Bangalore
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Name of Items	Qty	Rate	Amount	GST Rate	Total Value
Cabinet	100	600	60,000	18%	70,800
Mouse	100	150	15,000	18%	17,700
Keyboard	100	200	20,000	18%	23,600
RAM	100	700	70,000	18%	82,600
HDD	100	3,000	3,00,000	18%	3,54,000
DVD ROM	100	700	70,000	18%	82,600
LCD Monitor	50	6,500	3,25,000	18%	3,83,500
Monitir	50	3,500	1,75,000	18%	2,06,500



1. Voucher – Purchase Order (Alt+F4)
2. Press F2 and Enter Date – 25
3. Cost Centre/Class - **Not Applicable**

Enter the information into Purchase order as per given below:

- ❖ Party's A/c Name: **Vintron System, Bangalore**
- ❖ Press **Ctrl+A** keys to accepts the supplementary details screen
- ❖ Order No.: **103**
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Interstate Purchase Taxable**" in "**Tax Classification**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
Cabinet	100	600	Nos.	60,000
Mouse	100	150	Nos.	15,000
Keyboard	100	200	Nos.	20,000
RAM	100	700	Nos.	70,000
HDD	100	3,000	Nos.	3,00,000
DVD ROM	100	700	Nos.	70,000
LCD Monitor	50	6,500	Nos.	3,25,000
Monitir	50	3,500	Nos.	1,75,000
IGST				1,86,300
Total				12,21,300

Note: As you select stock item, an item allocation screen will be displays. In this screen first first enter **Due on** date (25-Nov-2017) then select godown (**Raw Materials**) and then enter quantity and rate.

76.	27-11-2017	Company received a cheque of ₹ 5,84,100 from Crystal Technojet, Patna in the settlement of bill dated on 23-11-2017.
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1. Enter the details in Receipt voucher as per given below:

- Press F6 ket to display the Receipt Voucher
- Select **Bank Receipt** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 27
- Select **Crystal Technojet, Patna** in particular filed
- Enter the amount **5,84,100** in amount filed.



Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque/DD **Amount:** 5,84,100
- **Inst. No.:** 123007 **Inst. Date:** 27-Nov-2017
- **Bank:** Bank of Baroda **Received From:** Crystal Technojet

77.	29-11-2017	Company issue a cheque of ₹ 9,97,100 to HCL Technology, Mumbai towards bill on dated 10-11-2017.
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1. Enter the details in Payment voucher as per given below:

- Press F5 key to display the payment Voucher
- Select **Bank Payment** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 29
- Select **HCL Technology, Mumbai** in particular filed
- Enter the amount **9,97,100** in amount filed

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 9,97,100
- **Cross Using:** A/c Payee **Inst. No.:** 125063
- **Inst. Date:** 29-Nov-2017 **Favouring Name:** HCL Technology

78.	30-11-2017	Company paid cash of ₹ 3,000 towards electricity expenses and ₹ 1,500 towards telephone expenses for the month of October.
-----	------------	--

1. Enter the details in Payment voucher as per given below:

- Press F5 ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Not Applicable** as a cost centre/class
- Press F2 and Enter Date – 30
- Select **Electricity Expenses** in particular field and enter **3,000** in amount filed
- Select **Telephone Expenses** in particular filed and enter **1,500** in amount filed.



TRIAL BALANCE		
Particulars	Closing Balance 1-Apr-2017 To 30-Nov-2017	
	Debit	Credit
Assembling Table	15,000	
Cash	42,335	
CGST	1,31,725	
Computer	25,000	
Conveyance Expenses	1,400	
Electrical Equipment	12,000	
Electrical Fittings	15,000	
Electricity Expenses	11,200	
Furniture & Fixture	25,000	
Future Technology, Bhopal	8,61,400	
ICICI Bank	4,89,465	
IGST	9,900	
Mr. Anurag Sharma's Capital		7,00,000
Mr. Satish Chandra's Capital		5,00,000
Mr. Vikas Mathur's Capital		8,00,000
Neha Computers, New Delhi		14,36,650
Office Expenses	2,650	
Purchase	42,73,000	
Reimbursement	50,000	
Rent Expenses	25,000	
Salary Expenses	55,800	
Sales		28,70,000
Security Deposits	70,000	
SGST	1,31,725	
Stationery Expenses	2,000	
Sundry Expenses	600	
Telephone Expenses	6,450	
Voltage Meter	10,000	
Wages	40,000	
Grand Total	63,06,650	63,06,650



DECEMBER 2017

79	1-12-2017	Company raised a service bill of ₹ 25,000 for Maxon Technology, New Delhi (Registered Dealer) for one Year towards Maintenance and repair services of computers and peripheral equipment Party's PAN is AVVPM7474L and GST No.: 07AVVPM7474L1ZS
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1. Create Ledger – Maxon Technology, New Delhi (under Sundry Creditors)

- Name: **Maxon Technology, New Delhi**
- Under: **Sundry Debtors**
- Cost Centres are applicable: **No**
- Enter the Mailing Details as per given below
 - Address: **#23/2, Ambey Tower, Pitampura, New Delhi**
 - Country: **India** State: **Delhi** Pin code: **110013**
- PAN/IT No.: **AVVPM7474L**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Regular**
 - Is a e-commerce operator: **No**
 - GSTIN/UIN: **07AVVPM7474L1ZS**
 - Party Type: **Not Applicable**

2. Create Ledger – Repair and Maintenance Services (under Direct Income)

- Name: **Repair and Maintenance Services**
- Under: **Direct Income**
- Inventory values are affected: **No**
- Cost Centres are applicable: **No**
- GST Applicable: **Applicable**
- Set/Alter GST details: **Yes**
 - Description: **Repair and Maintenance of computer**
 - HSN Code: **998713**
 - Nature of Transaction: **Not Applicable**
 - Taxability: **Taxable**
 - Integrated Tax: **18%**
- Type of Supply: **Services**



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1. Voucher – Sales (F8)
2. Press F2 and Enter Date – 1/12/2017
3. Click on **I:Accounting Invoice** button to convert into Accounting Invoice

Enter the information into Sales Invoice as per given below:

- ❖ Party's A/c Name: **Maxon Technology, New Delhi**
- ❖ Press **Ctrl+A** keys to accepts the details in supplementary screen
- ❖ Fill the ledger details in Sales invoice as per given below:

Particulars	Amount
Repair and Maintanance Services	25,000
CGST	2,250
SGST	2,250
Total	29,500.00

- ❖ Select "**Sales Taxable**" in "**Tax Classification Details**" screen

80. 3-12-2017 Company issued a cheque of ₹ 5,000 towards rent of November 2017.

1. Enter the details in Payment voucher as per given below:

- Press F5 key to display the payment Voucher
- Select **Bank Payment** as a voucher class
- Select **Location** as a cost centre/class
- Press F2 and Enter Date – 3
- Select **Rent Expenses** in particular filed
- Enter the amount **5,000** in amount filed

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 5,000
- **Cross Using:** A/c Payee **Inst. No.:** 125064
- **Inst. Date:** 3-Dec-2017 **Favouring Name:** Radhey Shyam Gupta

81. 5-12-2017 Compnay received a Job Work statement of ₹ 47,250 form **Sharma Job Worker** for October – November 2017 month.

Particulars	Amount
Job Work (Wages)	₹ 45,000
GST@5%	₹ 2,250
Total	₹ 47,250



1. Voucher – Purchase (F9)
2. Press F2 and Enter Date – 5
3. Click on **I:Accounting Invoice** button to convert invoice into Accounting Invoice
4. Cost Center/Class: **Not Applicable**

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Sharma Job Worker, New Delhi**
- ❖ Press **Ctrl+A** keys to accepts the details in supplimentary screen
- ❖ Fill the ledger details as per given below:

Particulars	Amount
Wages	45,000
CGST	1,125
SGST	1,125
Total	47,250

- ❖ On selection of **Wages** ledger, tax classification details screen will be display. In this screen select **Purchase Taxable** option.

82.	8-12-2017	Company received a cheque of ₹ 8,61,400 from Future Technology, Bhopal towards bill dated on 5-11-2017.
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1. Enter the details in Receipt voucher as per given below:

- Press F6 ket to display the Receipt Voucher
- Select **Bank Receipt** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 8
- Select **Future Technology, Bhopal** in particular filed
- Enter the amount **8,61,400** in amount filed.

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque/DD **Amount:** 8,61,400
- **Inst. No.:** 556602 **Inst. Date:** 8-Dec-2017
- **Bank:** Bank of Baroda **Received From:** Future Technology

83.	10-12-2017	Company paid cash ₹ 12,500 towards staff salary for the month of November 2017.
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1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Salary** as a Cost center/classes
- Press **F2** and Enter Date – 10
- Select **Salary Expenses** in particular filed
- Enter the amount **12,500** in amount filed

84. 12-12-2017 Company received a sold order (Order No. 202) for following items from **Apex Gateway Infocom,USA**

Name of Items	Qty	Rate	Amount	GST Rate	Total Value
LCD COMPUTER-AMD	10	25,000	2,50,000	18%	2,71,400
LCD COMPUTER-INTEL	10	26,000	2,60,000	18%	2,95,000
LCD COMPUTER-VIA	10	24,000	2,40,000	18%	1,53,400

1. Create Ledger - Apex Gateway Infocom, USA (Under Sundry Debtors)

- Name: **Apex Gateway Infocom, USA**
- Under: **Sundry Debtors**
- Cost Centres are applicable: **No**
- Enter the Mailing Details as per given below
 - Country: **United State of America**
- Set/Alter GST Details: **No**

2. Voucher – **Sales Order (Alt+F5)**3. Press **F2** and Enter Date – **12**4. Cost Centre/classes: **Not Applicable**

Enter the information into Sales Order as per given below:

- ❖ Party's A/c Name: **Apex Gateway Infocom,USA**
- ❖ In supplementary details screen, select **Not Applicable** in State and empty **GSTIN/UIN** field
- ❖ Order No.: **202**
- ❖ Sales Ledger: **Sales**
- ❖ Select **"Exports Taxable"** in **"Tax Classification"** screen



❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
LCD COMPUTER-AMD	10	25,000	Nos.	2,50,000
LCD COMPUTER-INTEL	10	26,000	Nos.	2,60,000
LCD COMPUTER-VIA	10	24,000	Nos.	2,40,000
IGST				1,35,000
Total				8,85,000

Note: As you select stock item, an item allocation screen will be displays. In this screen first select godown (**Finished Goods**) and then enter quantity and rate.

Select batch number during the selection of stock items as per given below:

LCD Computer-AMD (101017), LCD Computer-Intel (121117), LCD Computer-VIA (141117)

85. 15-12-2017 Company raised a **purchase order** for following items from **Skylark Technosoft, UK**. These goods are exempt from GST.

Name of Items	Qty	Rate	Amount
Motherboard (Intel)	50	3,200	1,60,000
Motherboard (AMD)	50	2,500	1,25,000
Motherboard (VIA)	50	2,200	1,10,000
Processor (Intel)	50	3,500	1,75,000
Processor (AMD)	50	3,000	1,50,000
Processor (VIA)	50	2,500	1,25,000

- Create Ledger - Skylark Technosoft, UK (Under Sundry Creditors)
 - Name: **Skylark Technosoft, UK**
 - Under: **Sundry Creditors**
 - Cost Centres are applicable: **No**
 - Enter the Mailing Details as per given below
 - Country: **United Kingdom**
 - Set/Alter GST Details: **No**
- Voucher – **Purchase Order (Alt+F4)**
- Press F2 and Enter Date – **15**
- Cost Centre/classes: **Not Applicable**



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Enter the information into Purchase order as per given below:

- ❖ Party's A/c Name: **Skylark Technosoft, UK**
- ❖ Press **Ctrl+A** keys to accepts the supplementary details screen
- ❖ Order No.: **104**
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Imports Exempt**" in "**Tax Classification**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
Motherboard (Intel)	50	3,200	Nos.	1,60,000
Motherboard (AMD)	50	2,500	Nos.	1,25,000
Motherboard (VIA)	50	2,200	Nos.	1,10,000
Processor (Intel)	50	3,500	Nos.	1,75,000
Processor (AMD)	50	3,000	Nos.	1,50,000
Processor (VIA)	50	2,500	Nos.	1,25,000
Total				8,45,000

Note: As you select stock item, an item allocation screen will be displays. In this screen first select godown (**Raw Materials**) and then enter quantity and rate.

In "**Tax Classification Details**" Screen enter **0** value in "**Taxable Value**" field.

At the end of voucher entry "**The Tax details are modified**" screen will be display. Press "**O**" key to accepts this entry without conflicts.

86. 18-12-2017 Company transfer following materials to Job Work Materials godown:

Item	Quantity	Item	Quantity
Cabinet	30 Nos.	RAM	30 Nos.
Motherboard (Intel)	10 Nos.	HDD	30 Nos.
Motherboard (AMD)	10 Nos.	DVD ROM	30 Nos.
Motherboard (VIA)	10 Nos.	Keyboard	30 Nos.
Processor (Intel)	10 Nos.	Mouse	30 Nos.
Processor (AMD)	10 Nos.	Monitor	30 Nos.
Processor (VIA)	10 Nos.		



1. Enter the details in Stock Journal Voucher as per given below:

- Press **Alt+F7** key to display the Stock Journal Voucher
- Select **Stock Journal Voucher** as a voucher Name
- Select **Inter Godown Transfer** as a voucher class
- Press F2 and Enter Date – 18

Destination Godown: Job Work Material				
Name of Item	Godown	Quantity	Rate	Amount
Cabinet	Raw Material	30 Nos.	650/Nos.	19,500
Motherboard (Intel)	Raw Material	10 Nos.	3,200/Nos.	32,000
Motherboard (AMD)	Raw Material	10 Nos.	2,500/Nos.	25,000
Motherboard (VIA)	Raw Material	10 Nos.	2,200/Nos.	22,000
Processor (Intel)	Raw Material	10 Nos.	3,500/Nos.	35,000
Processor (AMD)	Raw Material	10 Nos.	3,000/Nos.	30,000
Processor (VIA)	Raw Material	10 Nos.	2,500/Nos.	25,000
RAM	Raw Material	30 Nos.	750/Nos.	22,500
HDD	Raw Material	30 Nos.	3,500/Nos.	1,05,000
DVD ROM	Raw Material	30 Nos.	800/Nos.	24,000
Keyboard	Raw Material	30 Nos.	200/Nos.	6,000
Mouse	Raw Material	30 Nos.	175/Nos.	5,250
Monitor	Raw Material	30 Nos.	4,000/Nos.	2,10,000
		270 Nos.		4,71,250

87. 20-12-2017 Company paid cash of ₹ 10,000 towards reimbursement to partners for the month of November 2017

1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Reimbursement** as a Cost center/classes
- Press F2 and Enter Date – 20
- Select **Reimbursement** in particular filed
- Enter the amount **10,000** in amount filed

88. 21-12-2017 Company assembled 10 computers (**COMPUTER-VIA**) and incurred wages of ₹ 10,000 and overheads of ₹ 1,000.



1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 21

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: **COMPUTER-VIA**
- BoM Name: **CV-01**
- Qty: Enter **10**
- Batch Name: Select **New Batch** and Enter Batch Name (**151217**)
- Mfg Date: **21-Dec-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **10,000**
- Select **Overheads** and enter amount of ₹ **1,000**

Note: Effective Cost is ₹ **1,58,750** and effective rate for Primary Item is ₹ **15,875**

89.	22-12-2017	Company assembled 10 computers (COMPUTER-INTEL) and incurred wages of ₹ 10,000 and overheads of ₹ 1,000.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 22

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: **COMPUTER-INTEL**
- BoM Name: **CI-01**
- Qty: Enter **10**
- Batch Name: Select **New Batch** and Enter Batch Name (**161217**)
- Mfg Date: **22-Dec-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **10,000**
- Select **Overheads** and enter amount of ₹ **1,000**

Note: Effective Cost is ₹ **1,78,750** and effective rate for Primary Item is ₹ **17,875**



90.	23-12-2017	Company assembled 10 computers (COMPUTER-AMD) and incurred wages of ₹ 10,000 and overheads of ₹ 1,000.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 23

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: **COMPUTER-AMD**
- BoM Name: **CA-01**
- Qty: Enter **10**
- Batch Name: Select **New Batch** and Enter Batch Name (**171217**)
- Mfg Date: **23-Nov-2017**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **10,000**
- Select **Overheads** and enter amount of ₹ **1,000**

Note: Effective Cost is ₹ **1,66,750** and effective rate for Primary Item is ₹ **16,675**

91.	24-12-2017	Company received a cheque of ₹ 29,500 from Maxon Technology, New Delhi towards bill dated on 01-12-2017.
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1. Enter the details in Receipt Voucher as per given below:
 - Press F6 ket to display the Receipt Voucher
 - Select **Bank Receipt** as a voucher Class
 - Select **Not Applicable** as a Cost centre/Class
 - Press F2 and Enter Date – 24
 - Select **Maxon Technology, New Delhi** in particular filed
 - Enter the amount **29,500** in amount filed.

Ensure that Bank allocations details are as follow:

- | | |
|--------------------------------------|--|
| ▪ Transaction Type: Cheque/DD | Amount: 29,500 |
| ▪ Inst. No.: 554512 | Inst. Date: 24-Dec-2017 |
| ▪ Bank: Bank of India | Received From: Maxon Technology |



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92.	26-12-2017	Company issues a cheque of ₹ 47,250 to Sharma Job Worker New Delhi towards bill dated on 05-12-2017.
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1. Enter the details in Payment voucher as per given below:

- Press F5 key to display the payment Voucher
- Select **Bank Payment** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 26
- Select **Sharma Job Worker, New Delhi** in particular filed
- Enter the amount **47,250** in amount filed

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 47,250
- **Cross Using:** A/c Payee **Inst. No.:** 125065
- **Inst. Date:** 26-Dec-2017 **Favouring Name:** Sharma Job Worker

93.	28-12-2017	Company received goods from Vintron System, Bangalore under Purchase Order 103 on dated 25-11-2017. The details of goods and Taxes are as per given below:
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Name of Items	Qty	Rate	Amount	GST Rate	Total Value
Cabinet	100	600	60,000	18%	70,800
Mouse	100	150	15,000	18%	17,700
Keyboard	100	200	20,000	18%	23,600
RAM	100	700	70,000	18%	82,600
HDD	100	3,000	3,00,000	18%	3,54,000
DVD ROM	100	700	70,000	18%	82,600
LCD Monitor	50	6,500	3,25,000	18%	3,83,500
Monitir	50	3,500	1,75,000	18%	2,06,500

1. Press F11 key, Select Inventory Features and set following options to Yes

- ❖ **Use Tracking numbers (enables delivery and receipt notes): Yes**
- ❖ **Use rejection inward and outward notes: Yes**



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2. Voucher – Receipt Not (Alt+F9)
3. Press F2 and Enter Date – 28
4. Cost Centre/Class - **Not Applicable**

Enter the information into Receipt Not Voucher as per given below:

- Party's A/c Name: **Vintron System, Bangalore**
- In supplementary details screen, select order no. **103** in Order Details field
- Purchase Ledger: **Purchase**
- Select "**Interstate Purchase Taxable**" in "**Tax Classification**" screen
- All details of purchase order will be display here automatically.
- Press **Ctrl+A** keys to save the details

94.	29-12-2017	Company paid cash of ₹ 2,000 towards electricity expenses and ₹1,000 towards telephone expenses of November month.
-----	------------	--

1. Enter the details in Payment voucher as per given below:

- Press F5 ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Not Applicable** as a cost centre/class
- Press F2 and Enter Date – 29
- Select **Electricity Expenses** in particular and enter **2,000** in amount filed
- Select **Telephone Expenses** in particular and enter **1,000** in amount filed

95.	31-12-2017	Company paid cash of ₹ 1,500 towards office expenses and ₹ 1,000 towards Stationery expenses of December month.
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1. Enter the details in Payment voucher as per given below:

- Press F5 ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Not Applicable** as a cost centre/class
- Press F2 and Enter Date – 31
- Select **Office Expenses** in particular and enter **1,500** in amount filed
- Select **Stationery Expenses** in particular and enter **1,000** in amount filed

Note: Before this entry open **Telephone Expenses** ledger in alter mode and set **Cost centers are applicable to No.**



TRIAL BALANCE		
Particulars	Closing Balance 1-Apr-2017 To 31-Dec-2017	
	Debit	Credit
<i>Purchase Accounts (Bills to come)</i>	10,35,000	
<i>Purchase Bills to come</i>		10,35,000
Assembling Table	15,000	
Cash	14,335	
CGST	1,30,600	
Computer	25,000	
Conveyance Expenses	1,400	
Electrical Equipment	12,000	
Electrical Fittings	15,000	
Electricity Expenses	13,200	
Furniture & Fixture	25,000	
ICICI Bank	13,28,115	
IGST	9,900	
Mr. Anurag Sharma's Capital		7,00,000
Mr. Satish Chandra's Capital		5,00,000
Mr. Vikas Mathur's Capital		8,00,000
Neha Computers, New Delhi		14,36,650
Office Expenses	4,150	
Purchase	42,73,000	
Reimbursement	60,000	
Rent Expenses	30,000	
Repair and Maintenance Services		25,000
Salary Expenses	68,300	
Sales		28,70,000
Security Deposits	70,000	
SGST	1,30,600	
Stationery Expenses	3,000	
Sundry Expenses	600	
Telephone Expenses	7,450	
Voltage Meter	10,000	
Wages	85,000	
Grand Total	73,66,650	73,66,650



JANUARY 2018							
96.	1-1-2018	Company returns following stock item to Vintron System, Banglore.					
		Name of Items	Qty	Rate	Amount	GST Rate	Total Value
		LCD Monitor	10	6,500	3,25,000	18%	3,83,500
		Monitir	10	3,500	1,75,000	18%	2,06,500

1. Voucher – Rejection Out (Alt+F6)
2. Press F2 and Enter Date – 1/1/2018
3. Cost Centre/Class - **Not Applicable**
4. Ledger Name: **Vintron System, Bangalore**
5. Supplier's Name and Address: **Vintron System, Bangalore**

Enter the information into Rejection Out voucher as per given below:

- ❖ Name of item: **LCD Monitor**
- ❖ As you select LCD Monitor, Item allocation screen will be display, In this screen select information as per given below:
 - Tracking No: **103**
 - Order No.: **103 (Automatically)**
 - Godown: **Raw Materials**
 - Quantity: **10**
 - Rate: **6,500**
 - Amout: **Amount to be display automatically**
 - Tracking No: **End of List**
- ❖ Name of item: **Monitor**
- ❖ As you select Monitor, Item allocation screen will be display, In this screen select information as per given below:
 - Tracking No: **103**
 - Order No.: **103 (Automatically)**
 - Godown: **Raw Materials**
 - Quantity: **10**
 - Rate: **3,500**
 - Amout: **Amount to be display automatically**
 - Tracking No: **End of List**



97.	3-1-2018	Company delivered goods to Apex Gateway infocom, USA under sales Order 202 on dated 12-12-2017. The details of goods and Taxes are as per given below:																								
		<table><tr><th>Name of Items</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr><tr><td>LCD COMPUTER-AMD</td><td>10</td><td>25,000</td><td>2,50,000</td><td>18%</td><td>2,71,400</td></tr><tr><td>LCD COMPUTER-INTEL</td><td>10</td><td>26,000</td><td>2,60,000</td><td>18%</td><td>2,95,000</td></tr><tr><td>LCD COMPUTER-VIA</td><td>10</td><td>24,000</td><td>2,40,000</td><td>18%</td><td>1,53,400</td></tr></table>	Name of Items	Qty	Rate	Amount	GST Rate	Total Value	LCD COMPUTER-AMD	10	25,000	2,50,000	18%	2,71,400	LCD COMPUTER-INTEL	10	26,000	2,60,000	18%	2,95,000	LCD COMPUTER-VIA	10	24,000	2,40,000	18%	1,53,400
Name of Items	Qty	Rate	Amount	GST Rate	Total Value																					
LCD COMPUTER-AMD	10	25,000	2,50,000	18%	2,71,400																					
LCD COMPUTER-INTEL	10	26,000	2,60,000	18%	2,95,000																					
LCD COMPUTER-VIA	10	24,000	2,40,000	18%	1,53,400																					

1. Voucher – Delivery Note (Alt+F8)
2. Press F2 and Enter Date – 3
3. Cost Centre/Class - **Not Applicable**

Enter the information into Delivery Note voucher as per given below:

- ❖ Party's A/c Name: **Apex Gateway infocom, USA**
- ❖ In supplementary details screen, select order no. **202** in Order Details field and select **Not Applicable** in State and Place of supply
- ❖ Sales Ledger: **Sales**
- ❖ Select **"Export Taxable"** in **"Tax Classification"** screen
- ❖ All details of Sales order will be display here automatically.
- ❖ Press **Ctrl+A** keys to save the details

98.	5-1-2018	Company raised a Purchase invoice for Vintron System, Bangalore under Delivery Note Challan No. 1 (Tracking No. 103) on dated 28-12-2017 and Rejection Out on dated 01-01-2018. Both challans are linked with purchase order no. 103
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1. Voucher – Purchase (F9)
2. Press F2 and Enter Date – 5
3. Cost Center/Class: **Not Applicable**

Enter the information into Sales Invoice as per given below:

- ❖ Party's A/c Name: **Vintron System, Bangalore**
- ❖ In Supplementary details screen, select **103** in Receipt Note No. (s) filed. Select **Karnatka** in state and enter **29BAOPK0366L1ZU** in GSTIN field.
- ❖ Purchase Ledger: **Purchase**
- ❖ Select **"Interstate Purchase Taxable"** in **"Tax Classification"** screen



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- ❖ All details of **Receipt Note Challan** and **Rejection Out Challan** will be display in Purchase Invoice automatically.
- ❖ Press **Ctrl+A** to save or accepts the entry.
- ❖ Details of Purchase Invoice as per given below:

Name of Item	Qty	Rate	Per	Amount
Cabinet	100	600	Nos.	60,000
Mouse	100	150	Nos.	15,000
Keyboard	100	200	Nos.	20,000
RAM	100	700	Nos.	70,000
HDD	100	3,000	Nos.	3,00,000
DVD ROM	100	700	Nos.	70,000
LCD Monitor	40	6,500	Nos.	2,60,000
Monitor	40	3,500	Nos.	1,40,000
IGST				1,68,300
Total				11,03,300

Note: This Invoice is linked with Receipt Note Challan and Rejection Out Challan. So all details of these challans display automatically in Purchase Invoice.

In Receipt Note Challan the quantity of LCD Monitor and Monitor is 50 and 50. But in Purchase invoice display quantity of LCD Monitor and Monitor is 40 and 40. Enter the quantity in Rejection Out Challan subtract automatically.

So the amount of IGST in Receipt Note Challan is 1,86,300 and amount of IGST in Purchase Invoice is 1,68,300. This difference become due to Rejection Out Challan.

99. 8-1-2018 Company issued a cheque of ₹ 5,000 towards rent of December 2017.

1. Enter the details in Payment voucher as per given below:

- Press F5 key to display the payment Voucher
- Select **Bank Payment** as a voucher Class
- Select **Location** as a cost centre/class
- Press F2 and Enter Date – 3
- Select **Rent Expenses** in particular filed
- Enter the amount **5,000** in amount filed

Enter that Bank allocations details as per given other rent entries:



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100.	10-1-2018	Company raised a service bill of ₹ 94,400 (Include service of ₹ 80,000 and GST of ₹ 14,400) for Reliance Infosystem, Kolkata (Registered Dealer) for one Year towards Maintenance and repair services of computers and peripheral equipment Party's PAN is AAHCA4474M and GST No.: 19AAHCA4474M1ZU
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1. Create Ledger – Reliance Infosystem, Kolkata (under Sundry Debtors)

- Cost Centres are applicable: **No**
- Enter the Mailing Details as per given below
 - Address: **#85/2, Reliance Tower, Hawara Road, kolkata**
 - Country: **India** State: **West Bengal**
- PAN/IT No.: **AAHCA4474M**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Regular**
 - Is a e-commerce operator: **No**
 - GSTIN/UIN: **19AAHCA4474M1ZU**
 - Party Type: **Not Applicable**

2. Voucher – Sales (F8)

3. Press F2 and Enter Date – 10

4. Click on **I:Accounting Invoice** button to convert invoice into Accounting Invoice

Enter the information into Sales Invoice as per given below:

- ❖ Party's A/c Name: **Reliance Infosystem, Kolkata**
- ❖ Press **Ctrl+A** keys to accepts the details in supplementary screen
- ❖ Fill the ledger details in sales invoice as per given below:

Particulars	Amount
Repair and Maintanance Services	80,000
IGST	14,400
Total	94,400

- ❖ As you select **Repair and Maintanance Services** ledger and enter the amount, **"Tax Classification Details"** screen will be display, In this screen select **"Interstate Sales Taxable"** option.



101. 12-1-2018 Company transfer following materials to Job Work Materials godown:

Item	Quantity	Item	Quantity
Cabinet	50 Nos.	RAM	50 Nos.
Motherboard (Intel)	20 Nos.	HDD	50 Nos.
Motherboard (AMD)	10 Nos.	DVD ROM	50 Nos.
Motherboard (VIA)	20 Nos.	Keyboard	50 Nos.
Processor (Intel)	20 Nos.	Mouse	50 Nos.
Processor (AMD)	10 Nos.	LCD Monitor	50 Nos.
Processor (VIA)	20 Nos.		

2. Enter the details in Stock Journal Voucher as per given below:

- Press **Alt+F7** key to display the Stock Journal Voucher
- Select **Stock Journal** Voucher as a voucher Name
- Select **Inter Godown Transfer** as a voucher class
- Press F2 and Enter Date – 12

Destination Godown: **Job Work Material**

Name of Item	Godown	Quantity	Rate	Amount
Cabinet	Raw Material	50 Nos.	633/Nos.	31,650
Motherboard (Intel)	Raw Material	20 Nos.	3,200/Nos.	64,000
Motherboard (AMD)	Raw Material	10 Nos.	2,500/Nos.	25,000
Motherboard (VIA)	Raw Material	20 Nos.	2,200/Nos.	44,000
Processor (Intel)	Raw Material	20 Nos.	3,500/Nos.	70,000
Processor (AMD)	Raw Material	10 Nos.	3,000/Nos.	30,000
Processor (VIA)	Raw Material	20 Nos.	2,500/Nos.	50,000
RAM	Raw Material	50 Nos.	733/Nos.	36,650
HDD	Raw Material	50 Nos.	3,333/Nos.	1,66,650
DVD ROM	Raw Material	50 Nos.	767/Nos.	38,350
Keyboard	Raw Material	50 Nos.	200/Nos.	10,000
Mouse	Raw Material	50 Nos.	167/Nos.	8,350
LCD Monitor	Raw Material	50 Nos.	6,875/Nos.	2,10,000
		450 Nos.		9,18,400



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102.	14-1-2018	Company assembled 20 computers (LCD COMPUTER-INTEL) and incurred wages of ₹ 20,000 & overheads of ₹ 1,000 for assembling.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 14

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: Select **LCD COMPUTER- INTEL**
- BoM Name: **CI-02**
- Qty: Enter **20**
- Batch Name: Select **New Batch** and Enter Batch Name (**180118**)
- Mfg Date: **14-Jan-2018**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **20,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **4,14,580** and effective rate for Primary Item is ₹ **20,729**

103.	15-1-2018	Company assembled 20 computers (LCD COMPUTER-VIA) and incurred wages of ₹ 20,000 & overheads of ₹ 1,000 for assembling.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 15

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: Select **LCD COMPUTER-VIA**
- BoM Name: **CV-02** Qty: Enter **20**
- Batch Name: Select **New Batch** and Enter Batch Name (**190118**)
- Mfg Date: **15-Jan-2018**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **20,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **3,74,580** and effective rate for Primary Item is ₹ **18,729**



104.	17-1-2018	Company raised a purchase order (Order No. 105) for following items from Neha Computers, New Delhi																																										
		<table><tr><th>Name of Items</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr><tr><td>Cabinet</td><td>100</td><td>600</td><td>60,000</td><td>18%</td><td>70,800</td></tr><tr><td>Mouse</td><td>100</td><td>150</td><td>15,000</td><td>18%</td><td>17,700</td></tr><tr><td>Keyboard</td><td>100</td><td>200</td><td>20,000</td><td>18%</td><td>23,600</td></tr><tr><td>RAM</td><td>100</td><td>700</td><td>70,000</td><td>18%</td><td>82,600</td></tr><tr><td>HDD</td><td>100</td><td>3,000</td><td>3,00,000</td><td>18%</td><td>3,54,000</td></tr><tr><td>DVD ROM</td><td>100</td><td>700</td><td>70,000</td><td>18%</td><td>82,600</td></tr></table>	Name of Items	Qty	Rate	Amount	GST Rate	Total Value	Cabinet	100	600	60,000	18%	70,800	Mouse	100	150	15,000	18%	17,700	Keyboard	100	200	20,000	18%	23,600	RAM	100	700	70,000	18%	82,600	HDD	100	3,000	3,00,000	18%	3,54,000	DVD ROM	100	700	70,000	18%	82,600
Name of Items	Qty	Rate	Amount	GST Rate	Total Value																																							
Cabinet	100	600	60,000	18%	70,800																																							
Mouse	100	150	15,000	18%	17,700																																							
Keyboard	100	200	20,000	18%	23,600																																							
RAM	100	700	70,000	18%	82,600																																							
HDD	100	3,000	3,00,000	18%	3,54,000																																							
DVD ROM	100	700	70,000	18%	82,600																																							

1. Voucher – Purchase Order (Alt+F4)
2. Press F2 and Enter Date – 17
3. Cost Centre/Class - **Not Applicable**

Enter the information into Purchase order as per given below:

- ❖ Party's A/c Name: **Neha Computers, New Delhi**
- ❖ Press **Ctrl+A** keys to accepts the supplementary details screen
- ❖ Order No.: **105**
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Purchase Taxable**" in "**Tax Classification Details**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
Cabinet	100	600	Nos.	60,000
Mouse	100	150	Nos.	15,000
Keyboard	100	200	Nos.	20,000
RAM	100	700	Nos.	70,000
HDD	100	3,000	Nos.	3,00,000
DVD ROM	100	700	Nos.	70,000
Total				5,35,000

Note: In Purchase Order, You can display or not display the GST ledgers. GST Ledger's added during the purchas Invoice

105.	18-1-2018	Company assembled 10 computers (LCD COMPUTER-AMD) and incurred wages of ₹ 10,000 & overheads of ₹ 1,000 for assembling.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 18

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: Select **LCD COMPUTER- AMD**
- BoM Name: **CA-02**
- Qty: Enter **20**
- Batch Name: Select **New Batch** and Enter Batch Name (**200118**)
- Mfg Date: **18-Jan-2018**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **10,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **1,95,790** and effective rate for Primary Item is ₹ **19,579**

106.	20-1-2018	Company raised a sales invoice for Apex Gateway Infocom, USA under sales order 202 on dated 12-12-2017 and Delivery Note challan no. 1 on dated 3-1-2018
------	-----------	--

1. Voucher – Sales (F8)
2. Click on **Item Invoice** button to convert the invoice into Item Invoice
3. Press F2 and Enter Date – 20
4. Cosr Center/Class: **Not Applicable**

Enter the information into Sales Invoice as per given below:

- ❖ Party's A/c Name: **Apex Gateway Infocom,USA**
- ❖ In Supplementary details screen, select **1** in Delivery Note No(s) field. Order No (**202**) automatically display on Order No(s). In Supplementary details screen, select **Not Applicable** in State and Place of supply
- ❖ Sales Ledger: **Sales**
- ❖ Select "**Export Taxable**" in "**Tax Classification**" screen
- ❖ All details of sales order will be display in sales invoice automatically.
- ❖ Press **Ctrl+A** to save or accepts the entry.



❖ Details in sales invoice under purchase order as per given below

Name of Item	Qty	Rate	Per	Amount
LCD COMPUTER-AMD	10	25,000	Nos.	2,50,000
LCD COMPUTER-INTEL	10	26,000	Nos.	2,60,000
LCD COMPUTER-VIA	10	24,000	Nos.	2,40,000
IGST				1,35,000
Total				8,85,000

107. 22-1-2018 Company paid cash ₹ 12,500 towards staff salary of December month.

1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Salary** as a Cost center/classes
- Press **F2** and Enter Date – 22
- Select **Salary Expenses** in particular filed
- Enter the amount **12,500** in amount filed

108. 23-1-2018 Company sold following computers to **Firewall Media, New Delhi** (Composition) on credit. Party's PAN is ARCP50205M and GST No.: 07ARCP50205M1ZU

Name of Items	Qty	Rate	Amount	GST	Value
LCD COMPUTER-AMD	10	25,000	2,50,000	18%	2,95,000
LCD COMPUTER-INTEL	20	26,000	5,20,000	18%	6,13,600
LCD COMPUTER-VIA	20	24,000	4,80,000	18%	5,66,400
Repair and Maintenance Services			60,000	18%	70,800

1. Create Ledger - Firewall Media, New Delhi (Sundry Debtors)

- Name: **Firewall Media, New Delhi**
- Under: **Sundry Debtors**
- Cost Centres are applicable: **No**
- Enter the Mailing Details as per given below
 - #45/2, Ansari Road, Daryagunj, New Delhi
 - Country: **India** State: **New Delhi**



- PAN/IT No.: **ARCPS0205M**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Regular**
 - Is a e-commerce operator: **No**
 - GSTIN/UIN: **07ARCPS0205M1ZU**

2. Voucher – **Sales (F8)**

3. Press F2 and Enter Date – **23**

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Firewall Media, New Delhi**
- ❖ Sales Ledger: **Sales**
- ❖ Select "**Sales Taxable**" in "**Tax Classification**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
LCD COMPUTER-AMD	10	25,000	Nos.	2,50,000
LCD COMPUTER-INTEL	20	26,000	Nos.	5,20,000
LCD COMPUTER-VIA	20	24,000	Nos.	4,80,000
Repair and Maintenance Services				60,000
CGST				1,17,900
SGST				1,17,900
Total				15,45,800

- ❖ As you enter the amount of **Repair and Maintenance Service**, "**Tax Classification Details**" screen will be display, In this screen select "**Sales Taxable**" option.

- ❖ Select batch number during the selection of stock items as per given below:

LCD Computer-AMD (131117), LCD Computer-Intel (180118), LCD Computer-VIA (190118)

109. 25-1-2018 Company withdraw cash of ₹ 50,000 form bank for office use

1. Voucher – Contra (F4)
2. Press F2 and Enter Date - 25

Cr: ICICI Bank

50,000

Dr: Cash

50,000

Enter the Bank allocations details as per others entries

110. 27-1-2018 Company paid of ₹ 10,000 by cheque towards reimbursement to partners for the month of December 2017



1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Reimbursement** as a Cost center/classes
- Press F2 and Enter Date – 27
- Select **Reimbursement** in particular filed
- Enter the amount **10,000** in amount filed

111.	29-1-2017	Company received a cheque of ₹ 8,85,000 from Apex Gateway Infocom, USA in the settlement of bill dated on 20-01-2018
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1. Enter the details in Receipt voucher as per given below:

- Press F6 ket to display the Receipt Voucher
- Select **Bank Receipt** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 29
- Select **Apex Gateway Infocom, USA** in particular filed
- Enter the amount **8,85,000** in amount filed.

Ensure that Bank allocations details are as follow:

- | | |
|--------------------------------------|--|
| ▪ Transaction Type: Cheque/DD | Amount: 8,85,000 |
| ▪ Inst. No.: 001525 | Inst. Date: 29-Jan-2018 |
| ▪ Bank: Bank of Amrica | Received From: Apex Gateway Infocom |

112.	31-1-2018	Company issue a cheque of ₹ 14,36,650 to Neha Computers, New Delhi in the settlement of bill dated on 28-10-2017 and 12-11-2017.
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1. Enter the details in Payment Voucher as per given below:

- Press F5 ket to display the Receipt Voucher
- Select **Bank Payment** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 31
- Select **Neha Computers, New Delh** in particular filed
- Enter the amount **14,36,650** in amount filed.

Ensure that Bank allocations details are as follow:

- | | |
|-----------------------------------|---------------------------------------|
| ▪ Transaction Type: Cheque | Amount: 14,36,650 |
| ▪ Cross Using: A/c Payee | Inst. No.: 750568 |
| ▪ Inst. Date: 31-Jan-2018 | Favouring Name: Neha Computers |



TRIAL BALANCE		
Particulars	Closing Balance 1-Apr-2017 To 31-Jan-2018	
	Debit	Credit
Assembling Table	15,000	
Cash	41,835	
CGST	12,700	
Computer	25,000	
Conveyance Expenses	1,400	
Electrical Equipment	12,000	
Electrical Fittings	15,000	
Electricity Expenses	13,200	
Firewall Media, New Delhi	15,45,800	
Furniture & Fixture	25,000	
ICICI Bank	7,21,465	
IGST	28,800	
Mr. Anurag Sharma's Capital		7,00,000
Mr. Satish Chandra's Capital		5,00,000
Mr. Vikas Mathur's Capital		8,00,000
Office Expenses	4,150	
Purchase	52,08,000	
Reimbursement	70,000	
Reliance Infosystem, Kolkata	94,400	
Rent Expenses	35,000	
Repair and Maintenance Services		1,65,000
Salary Expenses	80,800	
Sales		48,70,000
Security Deposits	70,000	
SGST	12,700	
Stationery Expenses	3,000	
Sundry Expenses	600	
Telephone Expenses	7,450	
Vintron System, Bangalore		11,03,300
Voltage Meter	10,000	
Wages	85,000	
Grand Total	81,38,300	81,38,300



FEBRUARY 2018

113.	1-2-2018	Company raised a cash invoice of ₹ 47,000 (include Service of ₹ 40,000 and GST of ₹ 7,200) towards provide Maintenance and repair services to Micromax communications, New Delhi (Consumer)
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1. Voucher – Sales (F8)
2. Press F2 and Enter Date – 1/2/2018
3. Click on **I:Accounting Invoice** button to convert invoice into Accounting Invoice

Enter the information into Sales Invoice as per given below:

- ❖ Party's A/c Name: **Cash**
- ❖ In supplementary Details screen, select **Not Applicable** in Delivery Note No (s) and Order No(s) filed and enter the mailing address as per given below:
 - Buyer: **Micromax communications, New Delhi**
 - Address: **#456/4, Shanti Colony, Rohini, New Delhi**
 - State: **Delhi**
 - Place of supply: **Delhi**
 - GST Registration Type: **Consumer**
- ❖ Fill the ledger details in Sales invoice as per given below:

Particulars	Amount
Repair and Maintenance Services	40,000
CGST	36,00
SGST	36,00
Total	47,200

- ❖ As you enter the amount of **Repair and Maintenance Service**, "**Tax Classification**" screen will be display, Now select "**Sales Taxable**" option.

114.	3-2-2018	Company adjusts the physical stock verification for following stock item.
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Name of Items	Used Quantity	Balance Quantity
Screw	2000 Gm	3,000 Gm (3 Kg)
Packing Materials	30,000 Gm	70,000 Gm (80 Kg)

Used quantity will be used during the assembling computer or packing computer. So you enter only balance quantity in the voucher



1. Voucher - **Physical Stock (Alt+F10)**

2. Press F2 and Enter Date – 3

Enter the details in physical stock verification Voucher as per given below:

Name of Item	Godown	Quantity
Screw	Job Work Material	3,000 Gm
Packing Materials	Job Work Material	70,000 Gm

115. 5-2-2018 Company raised a purchase invoice for **Skylark Technosoft, UK** under purchase order **104** on dated 15-12 2017.

1. Voucher – Purchase (F9)

2. Press F2 and Enter Date – 5

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Skylark Technosoft, UK**
- ❖ In Supplementary screen, select **End of List** in Delivery Note No(s) and select purchase order no. **104** in Order No(s) field
- ❖ Purchase Ledger: **Purchase**
- ❖ Select "**Imports Exempt**" in "**Tax Classification**" screen
- ❖ All details which is entered in purchase order screen will be display in Purchase invoice automatically.
- ❖ Press **Ctrl+A** to save or accepts the entry
- ❖ Ensure the items details in purchase invoice as per given below:

Name of Item	Qty	Rate	Per	Amount
Motherboard (Intel)	50	3,200	Nos.	1,60,000
Motherboard (AMD)	50	2,500	Nos.	1,25,000
Motherboard (VIA)	50	2,200	Nos.	1,10,000
Processor (Intel)	50	3,500	Nos.	1,75,000
Processor (AMD)	50	3,000	Nos.	1,50,000
Processor (VIA)	50	2,500	Nos.	1,25,000
Total				8,45,000

Note: In "**Tax Classification Details**" Screen enter **0** value in "**Taxable Value**" field.

At the end of voucher entry "**The Tax details are modified**" screen will be display.

Press "**O**" key to accept this entry without conflicts.



116.	8-2-2018	Compnay received a Job Work statement of ₹ 42,000 form Sharma Job Worker for the month of December 2017 and January 2018								
<table><tr><th>Particulars</th><th>Amount</th></tr><tr><td>Job Work (Wages)</td><td>₹ 40,000</td></tr><tr><td>GST@5%</td><td>₹ 2,000</td></tr><tr><td>Total</td><td>₹ 42,000</td></tr></table>			Particulars	Amount	Job Work (Wages)	₹ 40,000	GST@5%	₹ 2,000	Total	₹ 42,000
Particulars	Amount									
Job Work (Wages)	₹ 40,000									
GST@5%	₹ 2,000									
Total	₹ 42,000									

1. Voucher – Purchase (F9)
2. Press F2 and Enter Date – 8
3. Click on **I:Accounting Invoice** button to convert invoice into Accounting Invoice

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Sharma Job Worker, New Delhi**
- ❖ Press **Ctrl+A** keys to accept the details in supplementary screen
- ❖ Fill the ledger details as per given below:

Particulars	Amount
Wages	40,000
CGST	1,000
SGST	1,000
Total	42,000

- ❖ On selection of **Wages** ledger, tax classification details screen will be display. In this screen select **Purchase Taxable** option.

117.	10-2-2018	Company issued a cheque of ₹ 5,000 towards rent of January 2018.
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1. Enter the details in Payment voucher as per given below:

- Press F5 key to display the payment Voucher
- Select **Bank Payment** as a voucher Class
- Select **Location** as a cost centre/class
- Press F2 and Enter Date – 10
- Select **Rent Expenses** in particular filed
- Enter the amount **5,000** in amount filed

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 5,000
- **Cross Using:** A/c Payee **Inst. No.:** 125069
- **Inst. Date:** 10-Feb-2018 **Favouring Name:** Radhey Shyam Gupta



118.	11-2-2018	Company received a cheque of ₹ 15,45,800 from Firewall Media, New Delhi towards bill on dated 23-01-2018.
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1. Enter the details in Receipt voucher as per given below:

- Press F6 key to display the Receipt Voucher
- Select **Bank Receipt** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 12
- Select **Firewall Media, New Delhi** in particular filed
- Enter the amount **15,45,800** in amount filed.

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque/DD **Amount:** 15,45,800
- **Inst. No.:** 855056 **Inst. Date:** 11-Feb-2018
- **Bank:** Bank of India **Received From:** Firewall Media

119.	12-2-2018	Company raised a sales order (Order No. 203) to MGM Technology, Delhi (Consumer) for following items.
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Name of Items	Qty	Rate	Amount	GST Rate	Total Value
COMPUTER-AMD	10	22,000	2,20,000	18%	2,59,600
COMPUTER-INTEL	10	24,000	2,40,000	18%	2,83,200
COMPUTER-VIA	10	21,000	2,10,000	18%	2,47,800
Repair and Maintenance Services			50,000	18%	59,000

1. Create Ledger - **MGM Technology, New Delhi** (under Sundry Debtors)

- Name: **MGM Technology, New Delhi**
- Under: **Sundry Debtors**
- Cost Centres are applicable: **No**
- Enter the Mailing Details as per given below
 - Address: **Benchmark Complex, Mayapuri, New Delhi**
 - Country: **India** State: **Delhi**
- Set/Alter GST Details: **Yes**
 - **Registration Type: Consumer**

2. Voucher – Sales Order (Alt+F5)

3. Press F2 and Enter Date – 12

4. Cost Centre/classes: **Not Applicable**



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Enter the information into Sales Order as per given below:

- ❖ Party's A/c Name: **MGM Technology, New Delhi**
- ❖ Press **Ctrl+A** keys to save the supplementary details.
- ❖ Order No.: **203**
- ❖ Sales Ledger: **Sales**
- ❖ Select "**Sales to Consumer-Taxable**" in "**Tax Classification**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
COMPUTER-AMD	10	22,000	Nos.	2,20,000
COMPUTER-INTEL	10	24,000	Nos.	2,40,000
COMPUTER-VIA	10	21,000	Nos.	2,10,000
Repair and Maintenance Services				50,000
Total				7,20,000

- ❖ As you enter the amount of **Repair and Maintenance Service**, "**Tax Classification Details**" screen will be display, now select "**Sales to Consumer-Taxable**" option.
- ❖ At the end of voucher entry "**The Tax details are modified**" screen will be display. Press "**O**" key to accept this entry without conflicts.
- ❖ Select batch number during the selection of stock items as per given below:
Computer-AMD (171217), Computer-Intel (161217), Computer-VIA (151217)

120.	14-2-2018	Company issues a cheque of ₹ 42,000 to Sharma Job Worker in the full settlement of bill dated on 8-2-2018.
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1. Enter the details in Payment Voucher as per given below:

- Press F5 ket to display the Receipt Voucher
- Select **Bank Payment** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 14
- Select **Sharma Job Worker, New Delhi** in particular filed
- Enter the amount **42,000** in amount filed.

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 42,000
- **Cross Using:** A/c Payee **Inst. No.:** 750570
- **Inst. Date:** 14-Feb-2018 **Favouring Name:** Sharma Job Worker



121.	16-2-2018	Company transfer following materials to Job Work Materials godown:			
		Item	Quantity	Item	Quantity
		Cabinet	50 Nos.	RAM	50 Nos.
		Motherboard (Intel)	20 Nos.	HDD	50 Nos.
		Motherboard (AMD)	20 Nos.	DVD ROM	50 Nos.
		Motherboard (VIA)	10 Nos.	Keyboard	50 Nos.
		Processor (Intel)	20 Nos.	Mouse	50 Nos.
		Processor (AMD)	20 Nos.	Monitor	20 Nos.
		Processor (VIA)	10 Nos.	LCD Monitor	30 Nos.

1. Enter the details in Stock Journal Voucher as per given below:

- Press **Alt+F7** key to display the Stock Journal Voucher
- Select **Stock Journal** Voucher as a voucher Name
- Select **Inter Godown Transfer** as a voucher class
- Press F2 and Enter Date – 16

Destination Godown: **Job Work Material**

Name of Item	Godown	Quantity	Rate	Amount
Cabinet	Raw Material	50 Nos.	633/Nos.	31,650
Motherboard (Intel)	Raw Material	20 Nos.	3,200/Nos.	64,000
Motherboard (AMD)	Raw Material	20 Nos.	2,500/Nos.	50,000
Motherboard (VIA)	Raw Material	10 Nos.	2,200/Nos.	22,000
Processor (Intel)	Raw Material	20 Nos.	3,500/Nos.	70,000
Processor (AMD)	Raw Material	20 Nos.	3,000/Nos.	60,000
Processor (VIA)	Raw Material	10 Nos.	2,500/Nos.	25,000
RAM	Raw Material	50 Nos.	733/Nos.	36,650
HDD	Raw Material	50 Nos.	3,333/Nos.	1,66,650
DVD ROM	Raw Material	50 Nos.	767/Nos.	38,350
Keyboard	Raw Material	50 Nos.	200/Nos.	10,000
Mouse	Raw Material	50 Nos.	167/Nos.	8,350
Monitor	Raw Material	20 Nos.	3,882/Nos.	77,640
LCD Monitor	Raw Material	30 Nos.	6,875/Nos.	2,06,250
		450 Nos.		8,66,540



122. 18-2-2018 Company raised a debit note and returns following goods to **Skylark Technosoft, UK** towards purchase invoice no.12 on dated 5-2-2018.

Name of Item	Qty	Rate	Per	Amount
Motherboard (Intel)	10	3,200	Nos.	32,000
Motherboard (AMD)	10	2,500	Nos.	25,000
Processor (Intel)	10	3,500	Nos.	35,000
Processor (AMD)	10	3,000	Nos.	30,000
Total				1,22,000

- Press F11 key, select Accounting Features and set following options.
 - Use Debit and Credit notes : Yes
 - Record credit notes in invoice mode : Yes
 - Record debit notes in invoice mode : Yes
- Voucher – Debit Note (Ctrl+F9)
- Press F2 and Enter Date – 18
- Click on **I:Accounting Invoice** button to convert Item Invoice
- Original Invoice no.: **12** Date: **5-Feb-2018**
- Cost Centre/Class: **Not Applicable**

Enter the information into debit note voucher as per given below:

- ❖ Party's A/c Name: **Skylark Technosoft, UK**
- ❖ Press **Ctrl+A** keys to save the supplementary details
- ❖ Purchase Ledger: **Purchase**
- ❖ Select **"Imports Exempt"** in **"Tax Classification"** screen
- ❖ Enter the items details in purchase invoice as per given below:

Name of Item	Qty	Rate	Per	Amount
Motherboard (Intel)	10	3,200	Nos.	32,000
Motherboard (AMD)	10	2,500	Nos.	25,000
Processor (Intel)	10	3,500	Nos.	35,000
Processor (AMD)	10	3,000	Nos.	30,000
Total				1,22,000

- ❖ Provide GST Details: **Yes** and select **01-Sales Return** and enter supplier debit/Credit Note no. with date. if number not provide then leave blank.



Note: After enter the amount of stock item "**Tax Classification Details**" Screen will be display, in this screen enter **0** value in "Taxable Value" field.

At the end of voucher entry "**The Tax details are modified**" screen will be display. press "**O**" key to accepts this entry without conflicts.

123. 20-2-2018 Company has decided to create a price list for customer. The details of price list is given below:

Price List

Sr.	Name of Item	Quantity		Rate
		From	Less Than	
1.	COMPUTER-AMD		5	20,000
		5	10	19,500
		10		19,000
2.	COMPUTER-INTEL		5	24,000
		5	10	23,500
		10		23,000
3.	COMPUTER-VIA		5	21,000
		5	10	20,500
		10		20,000
4.	LCD COMPUTER-AMD		5	25,000
		5	10	24,500
		10		24,000
5.	LCD COMPUTER-INTEL		5	26,000
		5	10	25,500
		10		25,000
6.	LCD COMPUTER-VIA		5	24,000
		5	10	23,500
		10		23,000

1. Press **F11** Key, select **Inventory Features** and set the following options :

- Use Multiple Price Levels to **Yes**
- Create Price Levels – **Price List-A**
- Press **Ctrl+A** keys to save the setting.



2. Create Price List.

- Go to Gateway of Tally>Inventory Info.>Price List.
- Select **Finished Goods**
- Select **Price List-A**
- Applicable from: **20-02-2018**
- Set the Price List Details as per given above table.
- Press **Ctrl+A** keys to save the setting.

124.	21-2-2018	Company paid of ₹ 10,000 by cheque towards reimbursement to partners for the month of January 2018
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1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Reimbursement** as a Cost center/classes
- Press F2 and Enter Date – 21
- Select **Reimbursement** in particular filed
- Enter the amount **10,000** in amount filed

125.	23-2-2018	Company transfer by account of ₹ 7,23,000 to Skylark Technosoft, UK towards purchase bill on dated 5-2-2018 & debit note on dated 18-2-2018
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1. Enter the details in Payment Voucher as per given below:

- Press F5 ket to display the Receipt Voucher
- Select **Bank Payment** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 23
- Select **Skylark Technosoft, UK** in particular filed
- Enter the amount **7,23,000** in amount filed.

Ensure that Bank allocations details are as follow:

- | | |
|--|---|
| ▪ Transaction Type: e-Fund Transfer | Amount: 7,23,000 |
| ▪ Account No: 718596456947 | IFS Code: ICIC0004785 |
| ▪ Bank: ICICI Bank | Inst. No.: 125478596587 |
| ▪ Inst. Date: 23-Feb-2018 | Favouring Name: Skylark Technosoft |
| ▪ Transfer mode: RTGS | |



126.	24-2-2018	Company delivered goods to MGM Technology, Delhi (Consumer) under Sales Order 203 on dated 12-2-2018. The details of goods and Taxes are as per given below:																														
		<table><tr><th>Name of Items</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST</th><th>Value</th></tr><tr><td>COMPUTER-AMD</td><td>10</td><td>22,000</td><td>2,20,000</td><td>18%</td><td>2,59,600</td></tr><tr><td>COMPUTER-INTEL</td><td>10</td><td>24,000</td><td>2,40,000</td><td>18%</td><td>2,83,200</td></tr><tr><td>COMPUTER-VIA</td><td>10</td><td>21,000</td><td>2,10,000</td><td>18%</td><td>2,47,800</td></tr><tr><td colspan="3">Repair and Maintenance Services</td><td>50,000</td><td>18%</td><td>59,000</td></tr></table>	Name of Items	Qty	Rate	Amount	GST	Value	COMPUTER-AMD	10	22,000	2,20,000	18%	2,59,600	COMPUTER-INTEL	10	24,000	2,40,000	18%	2,83,200	COMPUTER-VIA	10	21,000	2,10,000	18%	2,47,800	Repair and Maintenance Services			50,000	18%	59,000
Name of Items	Qty	Rate	Amount	GST	Value																											
COMPUTER-AMD	10	22,000	2,20,000	18%	2,59,600																											
COMPUTER-INTEL	10	24,000	2,40,000	18%	2,83,200																											
COMPUTER-VIA	10	21,000	2,10,000	18%	2,47,800																											
Repair and Maintenance Services			50,000	18%	59,000																											

1. Voucher – Delivery Note (Alt+F8)
2. Press F2 and Enter Date – 24

Enter the information into Delivery Note voucher as per given below:

- ❖ Party's A/c Name: **MGM Technology, Delhi**
- ❖ In supplementary details screen, select order no. **203** in Order No(s) field.
- ❖ Price level: **Not Applicable**
- ❖ Sales Ledger: **Sales**
- ❖ Select "**Sales to Consumer - Taxable**" in "**Tax Classification**" screen
- ❖ All details of Sales order will be display here automatically.
- ❖ Press **Ctrl+A** keys to save the details
- ❖ At the end of voucher entry "**The Tax details are modified**" screen will be display. press "**O**" key to accepts this entry without conflicts.

127.	26-2-2018	Company received a cheque of ₹ 94,400 from Reliance Infosystem, Kolkata towards bill on dated 0-1-2018.
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1. Enter the details in Receipt voucher as per given below:
 - Press F6 key to display the Receipt Voucher
 - Select **Bank Receipt** as a voucher Class
 - Select **Not Applicable** as a Cost centre/Class
 - Press F2 and Enter Date – 26
 - Select **Reliance Infosystem, Kolkata** in particular filed
 - Enter the amount **94,400** in amount filed.

Ensure that Bank allocations details are as follow:

- | | |
|--------------------------------------|---|
| ▪ Transaction Type: Cheque/DD | Amount: 94,400 |
| ▪ Inst. No.: 740052 | Inst. Date: 26-Feb-2018 |
| ▪ Bank: UCO Bank | Received From: Reliance Infosystem |



128.	27-2-2018	Company assembled 20 computers (LCD COMPUTER-INTEL) and incurred wages of ₹ 20,000 & overheads of ₹ 1,000 for assembling.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 27

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: Select **LCD COMPUTER- INTEL**
- BoM Name: **CI-02**
- Qty : Enter **20**
- Batch Name: Select **New Batch** and Enter Batch Name **210218**
- Mfg Date: **28-Feb-2018**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **20,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **4,13,620** and effective rate for Primary Item is ₹ **20,681**

129.	28-2-2018	Company assembled 10 computers (LCD COMPUTER-VIA) and incurred wages of ₹ 10,000 & overheads of ₹ 1,000 for assembling.
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1. Voucher – Stock Journal (Alt +F7)
2. Select **Manufacturing Voucher**
3. Press F2 and Enter Date - 27

Enter the information into Manufacturing Voucher as per given below:

- Name of Product: Select **LCD COMPUTER-VIA**
- BoM Name: **CV-02** Qty : Enter **10**
- Batch Name: Select **New Batch** and Enter Batch Name **(220218)**
- Mfg Date: **28-Feb-2018**
- No changes in the list of **Components (Consumption)** Side
- Go to **Co-Product / By Product / Scrap** side by pressing **TAB** or **Enter** key
- In **Type of Addl. Cost** filed select **Wages** & enter amount of ₹ **10,000**
- Select **Overheads** and enter amount of ₹ **1,000**
- Select **End of List** and Press **Y** or **Enter** key to save the voucher.

Note: Effective Cost is ₹ **1,87,310** and effective rate for Primary Item is ₹ **18,731**



TRIAL BALANCE		
Particulars	Closing Balance 1-Apr-2017 To 28-Feb-2018	
	Debit	Credit
Sales Accounts (Bills to Make)		6,70,000
Sales Bills to Make	6,70,000	
Assembling Table	15,000	
Cash	79,035	
CGST	10,100	
Computer	25,000	
Conveyance Expenses	1,400	
Electrical Equipment	12,000	
Electrical Fittings	15,000	
Electricity Expenses	13,200	
Furniture & Fixture	25,000	
ICICI Bank	15,91,665	
IGST	28,800	
Mr. Anurag Sharma's Capital		7,00,000
Mr. Satish Chandra's Capital		5,00,000
Mr. Vikas Mathur's Capital		8,00,000
Office Expenses	4,150	
Purchase	59,31,000	
Reimbursement	80,000	
Rent Expenses	40,000	
Repair and Maintenance Services		2,05,000
Salary Expenses	80,800	
Sales		48,70,000
Security Deposits	70,000	
SGST	10,100	
Stationery Expenses	3,000	
Sundry Expenses	600	
Telephone Expenses	7,450	
Vintron System, Bangalore		11,03,300
Voltage Meter	10,000	
Wages	1,25,000	
Grand Total	88,48,300	88,48,300



MARCH 2018

130.	1-3-2018	MGM Technology Returned following items as per not specification. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><th style="width: 60%;">Name of Item</th><th style="width: 40%;">Qty</th></tr><tr><td>COMPUTER-AMD</td><td style="text-align: center;">1</td></tr><tr><td>COMPUTER-VIA</td><td style="text-align: center;">1</td></tr></table>	Name of Item	Qty	COMPUTER-AMD	1	COMPUTER-VIA	1
Name of Item	Qty							
COMPUTER-AMD	1							
COMPUTER-VIA	1							

1. Voucher – Rejection In (Ctrl+F6)
2. Press F2 and Enter Date – 1/3/2018

Enter the information into Rejection in voucher as per given below:

- ❖ Ledger Account: Select **MGM Technology**
- ❖ Customer name & Address: **MGM Technology**
- ❖ Name of Item: **Computer-AMD**
- ❖ An Item allocation screen will be display, set its as per given below:
 - Tracking No.: Select **2**
 - Godown: **Finished Materials**
 - Batch/Lot No.: Select **171217**
 - Quantity: Enter **1**
 - **Rate and Amount** (22,000) displays automatically
 - Select **End of List** at Tracking Number
- ❖ Name of Item: Select **Computer-VIA**
- ❖ An Item allocation screen will be displayed, set its as per given below:
 - Tracking No.: Select **2**
 - Godown: **Finished Materials**
 - Batch/Lot No.: Select **151217**
 - Quantity: Enter **1**
 - **Rate and Amount** (21,000) displays automatically
- ❖ Select **End of List** at Tracking Number

131.	2-3-2018	Company paid cash ₹ 25,000 towards staff salary of Jan-Feb month. 1. Enter the details in Payment voucher as per given below: ■ Press F5 key to display the payment Voucher ■ Select Cash Payment as a voucher Class ■ Select Salary as a Cost center/classes ■ Press F2 and Enter Date – 2 ■ Select Salary Expenses in particular filed ■ Enter the amount 25,000 in amount filed
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132.	4-3-2018	Company assembled 20 computers (COMPUTER-AMD) and incurred wages of ₹ 20,000 and overheads of ₹ 1,000 towards the assembling.
1. Voucher – Stock Journal (Alt +F7) 2. Select Manufacturing Voucher 3. Press F2 and Enter Date - 4 Enter the information into Manufacturing Voucher as per given below: ▪ Name of Product: Select COMPUTER-AMD ▪ BoM Name: CA-01 ▪ Qty: Enter 20 ▪ Batch Name: Select New Batch and Enter Batch Name (230318) ▪ Mfg Date: 4-Mar-2018 ▪ No changes in the list of Components (Consumption) side. ▪ Go to Co-Product / By Product / Scrap side by pressing TAB or Enter key. ▪ Press Enter key or select End of List in this field. ▪ In Type of Addl. Cost filed select Wages & enter amount of ₹ 20,000 ▪ Select Overheads and enter amount of ₹ 1,000 ▪ Select End of List ▪ Press Y or Enter key to save the voucher. Note: Effective Cost is ₹ 3,30,520 and effective rate for Primary Item is ₹ 16,526		
133.	5-3-2018	Company raised a purchase invoice for Neha Computers, New Delhi under purchase order (105) on dated 17-1-2018
1. Voucher – Purchase (F9) 2. Press F2 and Enter Date – 5 3. Cosr Center/Class: Not Applicable Enter the information into Purchase Invoice as per given below: ❖ Party's A/c Name: Neha Computers, New Delhi ❖ In Supplementary details screen, select Not Applicable in Receipt Note No(s) filed and select order no. 105 in Order No(s) field. ❖ Purchase Ledger: Purchase ❖ Select "Purchase Taxable" in "Tax Classification" screen		



- ❖ All details of **Receipt Note Challan** will be display in Invoice automatically.
- ❖ Now select **CGST** and **SGST** ledger at the end of invoice, amount of GST ledger display automatically
- ❖ Ensure the details of purchase Invoice are as per given below:

Name of Item	Qty	Rate	Per	Amount
Cabinet	100	600	Nos.	60,000
Mouse	100	150	Nos.	15,000
Keyboard	100	200	Nos.	20,000
RAM	100	700	Nos.	70,000
HDD	100	3,000	Nos.	3,00,000
DVD ROM	100	700	Nos.	70,000
CGST				48,150
SGST				48,150
Total				6,31,300

Note: Purchase Invoice linked with purchase order no. 105. So all details of this order display automatically in Purchase Invoice. **CGST** and **SGST** ledgers not included in purchase order but you must added in Purchase invoice

134.	7-3-2018	Company raised a sales invoice for MGM Technology under sales order (203) on dated 12-2-2018 and Delivery Note No. 2 on dated 24-2-2018 and rejection in on dated 1-3-2018
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1. Voucher – Sales (F8)
2. Press F2 and Enter Date – 7
3. Cosr Center/Class: **Not Applicable**

Enter the information into Sales Invoice as per given below:

- ❖ Party's A/c Name: **MGM Technology, Delhi**
- ❖ In Supplementary details screen, select **2** in Delivery Note No(s) filed and sales order no. **203** display automatically in order No(s) field. Now select **Delhi** in State and Place of Supply filed
- ❖ Price Level: **Not Applicable**
- ❖ **Sales** Ledger: **Sales**
- ❖ Select "**Sales to Consumer-Taxable**" in "**Tax Classification**" screen



- ❖ All details of **Delivery Note Challan** and **Rejection In Challan** will be display here automatically.
- ❖ Now select **CGST** and **SGST** ledger at the end of invoice, amount of GST ledger display automatically
- ❖ Ensure the details of purchase Invoice are as per given below:

Name of Item	Qty	Rate	Per	Amount
COMPUTER-AMD	9	22,000	Nos.	1,98,000
COMPUTER-INTEL	10	24,000	Nos.	2,40,000
COMPUTER-VIA	9	21,000	Nos.	1,89,000
Repair and Maintanance Services				50,000
CGST				60,930
SGST				60,930
Total				7,98,860

Note: Sales Invoice linked with **Delivery Note Challan** and **Rejection In Challan**. So all details of these challans display automatically in sales Invoice. **CGST** and **SGST** ledgers are not included in sales order, Delivery Note Challan and Rejection In Challan, but you must be added in sales invoice.

135. 9-3-2018 Company issued a cheque of ₹ 5,000 towards rent of February month

1. Enter the details in Payment voucher as per given below:

- Press F5 key to display the payment Voucher
- Select **Bank Payment** as a voucher Class
- Select **Location** as a cost centre/class
- Press F2 and Enter Date – 9
- Select **Rent Expenses** in particular filed
- Enter the amount **5,000** in amount filed

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 5,000
- **Cross Using:** A/c Payee **Inst. No.:** 125071
- **Inst. Date:** 9-Mar-2018 **Favouring Name:** Radhey Shyam Gupta

136. 10-3-2018 Company received a cheque of ₹ 7,98,500 from MGM Technology, Delhi in the settlement of account



1. Create Ledger – Discount (Under Indirect Expenses)

- Inventory values are affected: **No**
- Cost Centres are applicable: **No**
- Is GST applicable: **Not Applicable**
- Include in assessable value calculation for : **Not Applicable**

2. Enter the details in Receipt voucher as per given below:

- Press F6 key to display the Receipt Voucher
- Select **Bank Receipt** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 10
- Select **MGM Technology, Delhi** and enter **7,98,860** in amount filed.
- Select **Discount** in particular filed and enter **(-360)** in amount filed.

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque/DD **Amount:** 7,98,500
- **Inst. No.:** 001245 **Inst. Date:** 10-Mar-2018
- **Bank:** Yes Bank **Received From:** MGM Technology

137. 12-3-2018 Company sold the following items to **Wimax Industries, New Delhi** (Regular Dealer and Wokring in SEZ). Use Price Level (List-A)
Party's PAN is **AAACZ1236L** and GST No.: **07AAACZ1236L1ZU**.

Name of Items	Qty	Rate	Amount	GST	Value
LCD COMPUTER-AMD	10	24,000	2,40,000	18%	2,83,200
LCD COMPUTER-INTEL	10	25,000	2,50,000	18%	2,95,000
LCD COMPUTER-VIA	10	23,000	2,30,000	18%	2,71,400

1. Create Ledger - Wimax Industries, New Delhi (Sundry Debtors)

- Cost Centres are applicable: **No**
- Pricing Level Applicable: **Not Applicable**
- Enter the Mailing Details as per given below
 - Country: **India** State: **Delhi**
- PAN/IT No.: **AAACZ1236L**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Regular**
 - Is a e-commerce operator: **No**
 - GSTIN/UIN: **07AAACZ1236L1ZU**
 - Party Type: **SEZ**



2. Voucher – Sales (F8)
3. Press F2 and Enter Date – 12

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Wimax Industries, New Delhi**
- ❖ Press **Ctrl+A** Keys to accepts the suulementary details
- ❖ Price level: **Price List – A**
- ❖ Sales Ledger: **Sales**
- ❖ Select "**Sales to SEZ - Taxable**" in "**Tax Classification**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
LCD COMPUTER-AMD	10	24,000	Nos.	2,40,000
LCD COMPUTER-INTEL	10	25,000	Nos.	2,50,000
LCD COMPUTER-VIA	10	23,000	Nos.	2,30,000
IGST				1,29,600
Total				8,49,600

- ❖ Select batch number of stock items as per given below:

AMD (200118), Intel (210218), VIA (220218)

Note: In this Entry Wimax Industries, New Delhi is a local party but he is working in SEZ. So in this entry **IGST** is applicable instead of CGST and SGST.

You enter stock quantity only in the item allocation screen; rate and amount will be display automatically as per **Price LIST**.

138.	15-3-2018	Company issue a cheque of ₹ 6,31,000 to Neha Computers, New Delhi in the settlement of account
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1. Enter the details in Payment Voucher as per given below:

- Press F5 ket to display the Receipt Voucher
- Select **Bank Payment** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 15
- Select **Neha Computers, New Delh** in particular filed and enter **6,31,300** in amount filed.
- Select **Discount** in particular filed and enter **(-300)** in amount filed.

Enter the Bank allocations details as per other enties



139. 17-3-2018 Company sold the following computers to **Shree Balaji Trust, Delhi** (Consumer) in Cash on Nil GST Rated. Use Price Level (List-A)

Name of Items	Qty	Rate	Amount
COMPUTER-AMD	1	20,000	20,000
COMPUTER-VIA	1	21,000	21,000
LCD COMPUTER-INTEL	5	25,500	1,27,500

1. Voucher – Sales (F8)
2. Press F2 and Enter Date – 17

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Cash**
- ❖ Enter the buyer's details in the screen as per given below:
 - Buyers: **Shree Balaji Trust**
 - Address: **#34/2, RajaPark, Subhash Marg, New Delhi**
 - State: **Delhi**
 - Place of Supply: **Delhi**
 - GST Registration Type: **Consumer**

- ❖ Price level: **Price List – A**
- ❖ Sales Ledger: **Sales**
- ❖ Select "**Sales Nil Rated**" in "**Tax Classification details**" screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
COMPUTER-AMD	1	20,000	Nos.	20,000
COMPUTER-VIA	1	21,000	Nos.	21,000
LCD COMPUTER-INTEL	5	25,500	Nos.	1,27,500
Total				1,68,500

- ❖ Select batch number of stock items as per given below:

Computer-AMD (171217) and Computer-VIA (151217), LCD Computer-Intel (210218)

Note: This is a Nil Rated Sales entry, So don't select GST Ledger's and Press "O" key to Accepts this entry without conflicts.



140.	18-3-2018	Company issue a cheque of ₹ 11,03,300 to Vintron System, Bangalore in the settlement of accounts.
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1. Enter the details in Payment Voucher as per given below:

- Press F5 ket to display the Receipt Voucher
- Select **Bank Payment** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 18
- Select **Vintron System, Bangalore** and enter **11,03,300** in amount filed.
- Select **Discount** in particular filed and enter **(-300)** in amount filed.

Ensure that Bank allocations details are as follow:

- **Transaction Type:** e-Fund Transfer **Amount:** 11,03,000
- **Account No:** 61004778585 **IFS Code:** SBIN0031025
- **Bank:** State Bank of India **Inst. No.:** 258547859625
- **Inst. Date:** 18-Mar-2018 **Favouring Name:** Vintron System
- **Transfer mode:** RTGS

141.	20-3-2018	Company purchase following items form Sundram System & Services, Jaipur (ungrgistrred Dealer).
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Name of Items	HSN Code	Qty	Rate	GSR Rate	Total Value
HP Laserjet P1007 Printer	84433920	5	7,500	28%	37,500
Canon LED100 Scanner	84439970	5	3,200	28%	16,000
Microtek Invertor	85043400	5	8,000	28%	40,000

1. Create Ledger – Sundram System & Services, Jaipur

- Name: **Sundram System & Services, Jaipur**
- Under: **Sundry Creditors**
- Pricing Level Applicable: **Not Applicable**
- Cost centres are applicable: **No**
- Enter the Mailing Details as per given below
 - Address: **#123, Nehru Garden, Jaipur**
 - Country: **India** State: **Rajasthan** Pin code: **333020**
- Set/Alter GST Details: **Yes**
 - Registration Type: **Unregistered Dealer**



2. Create Stock Item - HP Laserjet P1007 Printer, Canon LED100 Scanner, Microtek Invertor (under Finished Goods)

❑ **Create Stock Items - HP Laserjet P1007 Printer**

- Name: **HP Laserjet P1007 Printer**
- Under: **Finished Goods**
- Units: **Nos.**
- Alternet Units: **Not Applicable**
- Maintain in batches: **No**
- Set components (BOM): **No**
- GST Applicable : **Applicable**
- Set/Alter GST details : **Yes**
 - HSN/SAN: **84433920**
 - Calculation Type: **On Value**
 - Taxability: **Taxable**
 - Tax Type: Integrated Tax: **28%** Cess: **0%**
- Type of Supply: **Goods**

Create othrs stock items as per above Procedure

3. Voucher – Purchase (F9)
4. Press F2 and Enter Date – 20

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Sundram System & Services, Jaipur**
- ❖ Purchase Ledger: **Purchase**
- ❖ Select **"Purchase From unregistred Dealer-Taxable "** in **"Tax Classification details"** screen
- ❖ Enter items details as per given below:

Name of Item	Qty	Rate	Per	Amount
HP Laserjet P1007 Printer	5	7,500	Nos.	37,500
Canon LED100 Scanner	5	3,200	Nos.	16,000
Microtek Invertor	5	8,000	Nos.	40,000
Total				93,500

Note: In this Entry, Goods are purchase from Unregistred Dealer, As per GST Rules Unregistred Dealer could not assign GST in Sales Bill. In this case Purchaser are applicable for paying Tax on this Invoice.



5. Create Ledger – Tax on Reverse Charges (Under Current Asset)

- Name: **Tax on Reverse Charges**
- Under: **Current Asset**
- Inventory values are affected: **No**
- Cost centres are applicable: **No**
- Include in assessable value calculation for : **Not Applicable**

6. Recording a Journal Voucher to raise the tax liability

- Journal Voucher (F7)
- Click on **J:Stat adjustment** Button
- Now Stat Adjustment screen will be display, select the details as per given below:
 - Type of Duty/Tax: **GST**
 - Nature of adjustment: **Increase of Tax Liabilities**
 - Additional Details: **Purchase from Unregistered Dealer**
- Now Enter the details in journal voucher towards adjustment for Increase of Tax Liabilities

Dr: IGST	26,180	
Cr: Tax on Reverse Charges		26,180

142.	22-3-2018	Company paid cash of ₹ 10,000 towards reimbursement to partners for the month of February Month
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1. Enter the details in Payment voucher as per given below:

- Press **F5** ket to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Reimbursement** as a Cost center/classes
- Press F2 and Enter Date – 22
- Select **Reimbursement** in particular filed
- Enter the amount **10,000** in amount filed

143.	22-3-2018	Company deposits cash of ₹ 1,50,000 into ICICI Bank
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1. Voucher – Contra (F4)

To: Cash		1,50,000
By: ICICI Bank	1,50,000	



144. 24-3-2018 Compnay received a Job Work statement of ₹ 26,250 form Sharma Job Worker for the month of February and March 2018

Particulars	Amount
Job Work (Wages)	₹ 25,000
GST@5%	₹ 1,250
Total	₹ 26,250

1. Voucher – Purchase (F9)
2. Press F2 and Enter Date – 24
3. Click on **I:Accounting Invoice** button to convert invoice into Accounting Invoice

Enter the information into Purchase Invoice as per given below:

- ❖ Party's A/c Name: **Sharma Job Worker, New Delhi**
- ❖ Press **Ctrl+A** keys to accepts the details in supplimentary screen
- ❖ Fill the ledger details as per given below:

Particulars	Amount
Wages	25,000
CGST	625
SGST	625
Total	26,250

- ❖ On selection of **Wages** ledger, tax classification details screen will be display. In this screen select **Purchase Taxable** option.

145. 26-3-2018 Company paid cash of ₹ 5000 towards electricity expenses and ₹ 2,000 towards telephone expenses of January and February month.

2. Enter the details in Payment voucher as per given below:
 - Press F5 ket to display the payment Voucher
 - Select **Cash Payment** as a voucher Class
 - Select **Not Applicable** as a cost centre/class
 - Press F2 and Enter Date – 26
 - Select **Electricity Expenses** in particular and enter **5,000** in amount filed
 - Select **Telephone Expenses** in particular and enter **2,000** in amount filed

146. 28-3-2018 Company paid cash of ₹ 1,450 towards office expenses and ₹ 2,400 towards Sundry expenses of Novermber month.



1. Enter the details in Payment voucher as per given below:

- Press F5 key to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Not Applicable** as a cost centre/class
- Press F2 and Enter Date – 31
- Select **Office Expenses** in particular and enter **1,450** in amount filed
- Select **Sundry Expenses** in particular and enter **2,400** in amount filed

147.	30-3-2017	Company paid cash of ₹ 26,000 to Sharma Job Worker in full settlement of account
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1. Enter the details in Payment voucher as per given below:

- Press F5 key to display the payment Voucher
- Select **Cash Payment** as a voucher Class
- Select **Not Applicable** as a Cost centre/Class
- Press F2 and Enter Date – 30
- Select **Sharma Job Worker** and enter **26,250** in amount filed.
- Select **Discount** in particular filed and enter **(-250)** in amount filed

148.	31-3-2018	Company Paid Tax (GST) of ₹ 78,730 with interest of ₹ 1,500, penalty of ₹ 5,000 and Late fee of ₹ 3,500.
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1. Create Ledger – Interest, Penalty, Late Fee (Under Indirect Expenses)

□ **Create Ledger – Interest**

- Name: **Interest**
- Under: **Indirect Expenses**
- Inventory values are affected: **No**
- Cost Centres are applicable: **No**
- Is GST Applicable : **Not Applicable**
- Include in assessable value calculation for: **Not Applicable**

*Create other ledger (**Penalty, Late Fee**) as per given above procedure*

1. Voucher – **Payment (F5)**
2. Class: **Bank Payment**
3. Cost Center Class : **Not Applicable**
4. Press F2 and Enter Date – 31



Select details in payment voucher as per given below:

- Click **S: Stat Payment** button and enter the required details.
 - Select **GST** as Tax Type
 - Enter **1-Sep-2017** in from filed and enter **31-Mar-2018** in To filed
 - Select **Regular** as Payment Type
- In Particular field select the ledgers as per given below"

Particulars	Amount
IGST	74,620
CGST	2,055
SGST	2,055
Interest	1,500
Penalty	5,000
Late Fee	3,500
Total	88,730

- ❖ As you select Interest ledger, Type of payment screen will be display, in this screen select **Interest** option for this ledger. Same procedure will be follow for another ledger (Penalty, Late Fee)

- **Provide GST details:** Yes and enter the bank details as per given below:
 - Mode of Payment: **Cheque – (Over the Counter)**
 - Name of Bank: **ICICI Bank**
 - Common Portal identification number (CPIN): **120052478596**
 - Challan Identification number (CIN): **748596**
 - BRN/UTR: **ICI885211**
 - Payment Date: **31-Mar-2018**
 - Instrument number: **125074**
 - Instrument Date: **31-Mar-2018**

Ensure that Bank allocations details are as follow:

- **Transaction Type:** Cheque **Amount:** 88,730
- **Cross Using:** A/c Payee **Inst. No.:** 125074
- Inst. Date:** 31-Mar-2018 **Favouring Name:** GST



TRIAL BALANCE		
Particulars	Closing Balance 1-Apr-2017 To 31-Mar-2018	
	Debit	Credit
Assembling Table	15,000	
Cash	25,685	
Computer	25,000	
Conveyance Expenses	1,400	
Discount		490
Electrical Equipment	12,000	
Electrical Fittings	15,000	
Electricity Expenses	18,200	
Furniture & Fixture	25,000	
ICICI Bank	7,12,435	
Interest	1,500	
Late Fee	3,500	
Mr. Anurag Sharma's Capital		7,00,000
Mr. Satish Chandra's Capital		5,00,000
Mr. Vikas Mathur's Capital		8,00,000
Office Expenses	5,600	
Penalty	5,000	
Purchase	65,59,500	
Reimbursement	90,000	
Rent Expenses	45,000	
Repair and Maintenance Services		2,55,000
Salary Expenses	1,05,800	
Sales		63,85,500
Security Deposits	70,000	
Stationery Expenses	3,000	
Sundram System & Services, Jaipur		93,500
Sundry Expenses	3,000	
Tax on Reverse Charges		26,180
Telephone Expenses	9,450	
Voltage Meter	10,000	
Wages	1,50,000	
Wimax Industries, New Delhi	8,49,600	
Grand Total	87,60,670	87,60,670



BALANCE SHEET			
Liabilities	as at 31-Mar-2018	Assets	as at 31-Mar-2018
Capital Account	20,00,000	Fixed Assets	1,02,000
Mr. Anurag Sharma's Capital	7,00,000	Assembling Table	15,000
Mr. Satish Chandra's Capital	5,00,000	Computer	25,000
Mr. Vikas Mathur's Capital	<u>8,00,000</u>	Electrical Equipment	12,000
		Electricity Fittings	15,000
Current liabilities	93,500	Furniture & Fixture	25,000
Duties & Taxes		Voltage Meter	<u>10,000</u>
Sundry Creditors	<u>93,500</u>		
Profit & Loss A/c	15,83,486	Current Assets	35,74,986
Opening Balance		Closing Stock	19,43,446
Current Period	<u>15,83,486</u>	Deposits (Asset)	70,000
		Sundry Debtors	8,49,600
		Cash in Hand	25,685
		Bank Accounts	7,12,435
		Tax on Reverse Charges	(-) 26,180
Total	36,76,986	Total	36,76,986

PROFIT & LOSS A/C			
Particulars	as at 31-Mar-2018	Particulars	as at 31-Mar-2018
Opening Stock		Sales Accounts	63,85,500
Purchase Accounts	65,59,500	Direct Income	2,55,000
Direct Expenses	1,50,000	Closing Stock	19,43,446
Gross Profit c/o	18,74,446		
	85,83,946		85,83,946
Indirect Expenses	2,90,960	Gross Profit b/f	18,74,446
Net Profit	15,83,486		
Total	18,74,446	Total	18,74,446



STOCK SUMMARY			
Particulars	Closing Balance		
	1-Apr-2017 To 31-Mar-2018		
	Quantity	Rate	Value
Assembling Goods	73,000 Gm		5,300
Packing Materials	70,000 Gm		3,500
Screw	3,000 Gm	1	1,800
Finished Goods	40 Nos.	13,186	5,27,425
Canon LED100 Scanner	5 Nos.	3,200	16,000
COMPUTER-AMD	20 Nos.	16,526	3,30,520
HP Laserjet P1007 Printer	5 Nos.	7,500	37,500
LCD COMPUTER-INTEL	5 Nos.	20,681	1,03,405
Microtek Invertor	5 Nos.	8,000	40,000
Raw Materials	890 Nos.	1,585	14,10,721
Cabinet	100 Nos.	625	62,500
DVD ROM	100 Nos.	750	75,000
HDD	100 Nos.	3,250	3,25,000
Keyboard	100 Nos.	200	20,000
Monitor	30 Nos.	3,882	1,16,471
Motherboard (AMD)	40 Nos.	2,500	1,00,000
Motherboard (Intel)	40 Nos.	3,200	1,28,000
Motherboard (VIA)	50 Nos.	2,200	1,10,000
Mouse	100 Nos.	163	16,250
Processor (AMD)	40 Nos.	3,000	1,20,000
Processor (Intel)	40 Nos.	3,500	1,40,000
Processor (VIA)	50 Nos.	2,500	1,25,000
RAM	100 Nos.	725	72,500
Grand Total			19,43,446



COST CATEGORY SUMMARY

Gateway of Tally > Display > Statements of Accounts > Cost Centres > Category Summary

COST CATEGORY SUMMARY			
Particulars	AVELON COMPUTERS		
	1-4-2017 To 31-3-2018		
	Transaction		Closing
	Debit	Credit	Balance
Reimbursement	80,000		80,000 Dr
Anurag Sharma	28,000		28,000 Dr
Satish Chandra	20,000		20,000 Dr
Vikash Sharma	32,000		32,000 Dr
Rent	40,000		40,000 Dr
Godown	16,000		16,000 Dr
Office	24,000		24,000 Dr
Salary	95,800		95,800 Dr
Bhawani Singh	23,000		23,000 Dr
Ganesh Rathore	30,600		30,600 Dr
Imran Khan	23,000		23,000 Dr
Kamlesh Raj	19,200		19,200 Dr

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