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TallyPrime

Tally Prime

Case Study 4 Exercise

Manufacturing Organization With GST

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Mr. Dheeraj Kumar, Mr. Vikash Verma and Mr. Madan Lal Sharma started a business in partnership under name & style “UPCISS COMPUTERS” The board of director’s has to decide to maintain their accounts on Tally Prime Software from 1st July, 2020. Trial Balance of the company on June 30, 2020 is as per given below.

Trial Balance (Closing Balance)		
Particulars	Group	Amount
Assembling Table	Fixed Assets	15000 Dr
Cash	Cash-in-hand	553000 Dr
Computer	Fixed Assets	25000 Dr
Electrical Equipment	Fixed Assets	12000 Dr
Electrical Fittings	Fixed Assets	15000 Dr
Furniture & Fixture	Fixed Assets	25000 Dr
ICICI Bank	Bank Account	1300000 Dr
Mr. Dheeraj Kumar	Capital Account	700000 Cr
Mr. Vikash Verma	Capital Account	500000 Cr
Mr. Madan Lal Sharma	Capital Account	800000 Cr
Security Deposits	Deposits Assets	45000 Dr
Voltage Meter	Fixed Assets	10000 Dr

Create New Company in Tally Prime. Financial Year 1-Apr-2020 Books Beginning From 1-Jul-2020. Company GST No. 07ARCPS7755L1ZR (New Delhi).

Capital Account		20,00,000.00
Mr. Dheeraj Kumar		7,00,000.00
Mr. Madan Lal Sharma		8,00,000.00
Mr. Vikash Verma		5,00,000.00
Fixed Assets		1,02,000.00
Assembling Table		15,000.00
Computer		25,000.00
Electrical Equipment		12,000.00
Electrical Fittings		15,000.00
Furniture & Fixture		25,000.00
Voltage Meter		10,000.00
Current Assets		18,98,000.00
Deposits (Asset)		45,000.00
Cash-in-Hand		5,53,000.00
Bank Accounts		13,00,000.00
Grand Total		20,00,000.00 20,00,000.00

July 2020

1	1-7-2020	Company deposited cash of Rs.80000 into ICICI Bank.																																																															
2	2-7-2020	<p>Company purchased following items from Neha Computer, New Delhi on credit. 07CKSPK5050M1ZU.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Items</th> <th>HSN</th> <th>Qty</th> <th>Rate</th> <th>Amount</th> <th>GST</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Cabinet</td> <td>84732900</td> <td>100</td> <td>650</td> <td>65000</td> <td>18%</td> <td>76700</td> </tr> <tr> <td>Mouse</td> <td>84733010</td> <td>100</td> <td>175</td> <td>17500</td> <td>18%</td> <td>20650</td> </tr> <tr> <td>Keyboard</td> <td>84733010</td> <td>100</td> <td>200</td> <td>20000</td> <td>18%</td> <td>23600</td> </tr> <tr> <td>RAM</td> <td>84733030</td> <td>100</td> <td>750</td> <td>75000</td> <td>18%</td> <td>88500</td> </tr> <tr> <td>HDD</td> <td>84733030</td> <td>100</td> <td>3500</td> <td>350000</td> <td>18%</td> <td>413000</td> </tr> <tr> <td>DVD-ROM</td> <td>84733030</td> <td>100</td> <td>800</td> <td>80000</td> <td>18%</td> <td>94400</td> </tr> <tr> <td>Monitors</td> <td>85283020</td> <td>50</td> <td>4000</td> <td>200000</td> <td>18%</td> <td>236000</td> </tr> <tr> <td colspan="4" style="text-align: right;">Total</td> <td>807500</td> <td></td> <td>952850</td> </tr> </tbody> </table> <p>Note: Company maintain all Stock items in different Location (godown). Raw Materials Godown, Job Work Godown, Finished Goods Godown.</p>	Items	HSN	Qty	Rate	Amount	GST	Total	Cabinet	84732900	100	650	65000	18%	76700	Mouse	84733010	100	175	17500	18%	20650	Keyboard	84733010	100	200	20000	18%	23600	RAM	84733030	100	750	75000	18%	88500	HDD	84733030	100	3500	350000	18%	413000	DVD-ROM	84733030	100	800	80000	18%	94400	Monitors	85283020	50	4000	200000	18%	236000	Total				807500		952850
Items	HSN	Qty	Rate	Amount	GST	Total																																																											
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3	7-7-2020	Company deposited cash of Rs.120000 into ICICI Bank.																																																															
4	10-7-2020	<p>Company hired the following employee.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <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>4000</td> </tr> <tr> <td>Bhawani Singh</td> <td>Salesman</td> <td>3000</td> </tr> <tr> <td>Imran Khan</td> <td>Accountant</td> <td>3000</td> </tr> <tr> <td>Kamlesh Raj</td> <td>Peon</td> <td>2500</td> </tr> </tbody> </table> <p>Salary will be Started from 1st July 2020.</p>	Name	Designation	Monthly Salary	Ganesh Rathore	Hardware Engineer	4000	Bhawani Singh	Salesman	3000	Imran Khan	Accountant	3000	Kamlesh Raj	Peon	2500																																																
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Kamlesh Raj	Peon	2500																																																															
5	18-7-2020	<p>Company hired two building for office and godown. The Rent of office and godown is Rs.3000 and 2000 per month. Company issued a cheque of Rs.25000 towards security of buildings.</p> <p>Note: Create Voucher Class – Bank Payment and Cash Payment.</p>																																																															
6	21-7-2020	<p>Company purchased following items from Vintron System Bangalore on credit (29BAOPK0366L1ZU).</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Items</th> <th>HSN</th> <th>Qty</th> <th>Rate</th> <th>Amount</th> <th>GST</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Motherboard (Intel)</td> <td>84733020</td> <td>50</td> <td>3200</td> <td>160000</td> <td>18%</td> <td>188800</td> </tr> <tr> <td>Motherboard (AMD)</td> <td>84733020</td> <td>50</td> <td>2500</td> <td>125000</td> <td>18%</td> <td>147500</td> </tr> <tr> <td>Motherboard (VIA)</td> <td>84733020</td> <td>50</td> <td>2200</td> <td>110000</td> <td>18%</td> <td>129800</td> </tr> </tbody> </table>	Items	HSN	Qty	Rate	Amount	GST	Total	Motherboard (Intel)	84733020	50	3200	160000	18%	188800	Motherboard (AMD)	84733020	50	2500	125000	18%	147500	Motherboard (VIA)	84733020	50	2200	110000	18%	129800																																			
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Motherboard (VIA)	84733020	50	2200	110000	18%	129800																																																											

		Processor (Intel)	84714110	50	3500	175000	18%	206500
		Processor (AMD)	84714110	50	3000	150000	18%	177000
		Processor (VIA)	84714110	50	2500	125000	18%	147500
		Total				845000		997100
		Godown – Raw Materials Godown.						
7	25-7-2020	Company issue a cheque of Rs.500000 to Neha Computers.						
8	28-7-2020	Company purchase following items from Surya Hardware, New Delhi on credit. (07AKQPR0650M1ZR).						
		Items	HSN	Qty	Rate	Amount	GST	Total
		Screw	73181500	5 KG	600	3000	18%	3540
		Packing Materials	42029100	100 KG	50	5000	28%	6400
		Godown – Job Work Godown.						
9	31-7-2020	Company paid cash of Rs.9940 to Surya Hardware.						

Stock Summary

1-Apr-20 to 1-Jul-20

Page 1

Particulars	Closing Balance		
	Quantity	Rate	Value
Assembling Goods	105.00 KG	76.19	8,000.00
<i>Packing Materials</i>	100.00 KG	50.00	5,000.00
<i>Screw</i>	5.00 KG	600.00	3,000.00
Raw Material	950 Nos	1,739.47	16,52,500.00
<i>Cabinet</i>	100 Nos	650.00	65,000.00
<i>DVD-ROM</i>	100 Nos	800.00	80,000.00
<i>HDD</i>	100 Nos	3,500.00	3,50,000.00
<i>Keyboard</i>	100 Nos	200.00	20,000.00
<i>Monitors</i>	50 Nos	4,000.00	2,00,000.00
<i>Motherboard (AMD)</i>	50 Nos	2,500.00	1,25,000.00
<i>Motherboard (Intel)</i>	50 Nos	3,200.00	1,60,000.00
<i>Motherboard (VIA)</i>	50 Nos	2,200.00	1,10,000.00
<i>Mouse</i>	100 Nos	175.00	17,500.00
<i>Processor (AMD)</i>	50 Nos	3,000.00	1,50,000.00
<i>Processor (Intel)</i>	50 Nos	3,500.00	1,75,000.00
<i>Processor (VIA)</i>	50 Nos	2,500.00	1,25,000.00
<i>RAM</i>	100 Nos	750.00	75,000.00
Grand Total			16,60,500.00

Trial Balance
 1-Apr-20 to 1-Jul-20

	Closing Balance	
	Debit	Credit
Capital Account		20,00,000.00
<i>Mr. Dheeraj Kumar</i>		7,00,000.00
<i>Mr. Madan Lal Sharma</i>		8,00,000.00
<i>Mr. Vikash Verma</i>		5,00,000.00
Current Liabilities	2,99,390.00	14,49,950.00
Duties & Taxes	2,99,390.00	
Sundry Creditors		14,49,950.00
Fixed Assets	1,02,000.00	
<i>Assembling Table</i>	15,000.00	
<i>Computer</i>	25,000.00	
<i>Electrical Equipment</i>	12,000.00	
<i>Electrical Fittings</i>	15,000.00	
<i>Furniture & Fixture</i>	25,000.00	
<i>Voltage Meter</i>	10,000.00	
Current Assets	13,88,060.00	
<i>Opening Stock</i>		
Deposits (Asset)	70,000.00	
Cash-in-Hand	3,43,060.00	
Bank Accounts	9,75,000.00	
Purchase Accounts	16,60,500.00	
<i>Purchase</i>	16,60,500.00	
Grand Total	34,49,950.00	34,49,950.00

Day Book
 For 1-Jul-20

Page 1

Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount
				Inwards Qty	Outwards Qty
1-Jul-20	Cash ICICI Bank	Contra	1	80,000.00	80,000.00
1-Jul-20	Cash ICICI Bank	Contra	2	1,20,000.00	1,20,000.00
1-Jul-20	Security Deposits ICICI Bank	Payment	1	25,000.00	25,000.00
1-Jul-20	Neha Computer ICICI Bank	Payment	2	5,00,000.00	5,00,000.00
1-Jul-20	Surya Hardware Cash	Payment	3	9,940.00	9,940.00
1-Jul-20	Neha Computer Purchase CGST SGST	Purchase	1	8,07,500.00 72,675.00 72,675.00	9,52,850.00
1-Jul-20	Vintron System Purchase IGST	Purchase	2	8,45,000.00 1,52,100.00	9,97,100.00
1-Jul-20	Surya Hardware Purchase CGST SGST	Purchase	3	8,000.00 970.00 970.00	9,940.00

August 2020

10	1-8-2020	<p>Company issued a cheque of Rs.5000 towards rent, office Rs.3000, godown 2000.</p> <p>Use Cost center and define % rate.</p>										
11	5-8-2020	<p>Company paid cash of Rs.12500 towards salary.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="width: 50%;">Name</th> <th style="width: 50%;">Salary</th> </tr> </thead> <tbody> <tr> <td>Ganesh Rathore</td> <td style="text-align: center;">4000</td> </tr> <tr> <td>Bhawani Singh</td> <td style="text-align: center;">3000</td> </tr> <tr> <td>Imran Khan</td> <td style="text-align: center;">3000</td> </tr> <tr> <td>Kamlesh Raj</td> <td style="text-align: center;">2500</td> </tr> </tbody> </table> <p>Use Cost center and define % rate.</p>	Name	Salary	Ganesh Rathore	4000	Bhawani Singh	3000	Imran Khan	3000	Kamlesh Raj	2500
Name	Salary											
Ganesh Rathore	4000											
Bhawani Singh	3000											
Imran Khan	3000											
Kamlesh Raj	2500											
12	7-8-2020	<p>Company has to set the details of components for assembling a computer as brand Computer-Intel (HSN-85283030, GST-18%). Details for assembling a computer is given below.</p> <p>Cabinet - 1Nos, Motherboard (Intel) - 1Nos, Processor (Intel) - 1Nos, RAM - 1Nos, HDD - 1Nos, DVD-ROM - 1Nos, Keyboard - 1Nos, Mouse - 1Nos, Monitor – 1Nos.</p>										
13	8-8-2020	Company issue a cheque of Rs.452850 to Neha Computer.										
14	10-8-2020	Company issue a cheque of Rs.500000 to Vintron System.										
15	12-8-2020	<p>Company transfer following materials from Raw Materials Godown to Job Work Materials.</p> <p>Cabinet – 20 Nos, Motherboard (Intel) – 20 Nos, RAM – 20 Nos, Processor (Intel) – 20 Nos, HDD – 20 Nos, DVD-ROM – 20 Nos, Keyboard – 20 Nos, Mouse – 20 Nos, Monitor – 20 Nos.</p>										
16	14-8-2020	Company assembled 20 Computer (Computer-Intel) and incurred the wages of Rs.20000 and overheads Rs.1000.										
17	17-8-2020	<p>Company paid Rs.10000 reimbursement to partners in cash.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="width: 50%;">Name of Person</th> <th style="width: 50%;">Reimbursement</th> </tr> </thead> <tbody> <tr> <td>Madan Lal Sharma</td> <td style="text-align: center;">4000</td> </tr> <tr> <td>Dheeraj Kumar</td> <td style="text-align: center;">3500</td> </tr> <tr> <td>Vikash Verma</td> <td style="text-align: center;">2500</td> </tr> </tbody> </table> <p>Use Cost center and define % rate.</p>	Name of Person	Reimbursement	Madan Lal Sharma	4000	Dheeraj Kumar	3500	Vikash Verma	2500		
Name of Person	Reimbursement											
Madan Lal Sharma	4000											
Dheeraj Kumar	3500											
Vikash Verma	2500											
18	18-8-2020	<p>Company has to set the details of components for assembling a computer as brad Computer-AMD. (HSN Code: 85283030 GST-18%).</p>										

		Cabinet - 1Nos, Motherboard (AMD) - 1Nos, Processor (AMD) - 1Nos, RAM - 1Nos, HDD - 1Nos, DVD-ROM - 1Nos, Keyboard - 1Nos, Mouse - 1Nos, Monitor – 1Nos.																														
19	18-8-2020	Company has to set the details of components for assembling a computer as brad Computer-VIA. (HSN Code: 85283030 GST-18%). Cabinet - 1Nos, Motherboard (VIA) - 1Nos, Processor (VIA) - 1Nos, RAM - 1Nos, HDD - 1Nos, DVD-ROM - 1Nos, Keyboard - 1Nos, Mouse - 1Nos, Monitor – 1Nos.																														
20	19-8-2020	Company transfer following materials from Raw Materials Godown to Job Work Materials. Cabinet – 30 Nos, Motherboard (AMD) – 15 Nos, Motherboard (VIA) – 15 Nos, Processor (AMD) – 15 Nos RAM – 30 Nos, Processor (VIA) – 15 Nos, HDD – 30 Nos, DVD-ROM – 30 Nos, Keyboard – 30 Nos, Mouse – 30 Nos, Monitor – 30 Nos.																														
21	20-8-2020	Company assembled 15 computers Computer-AMD and incurred the wages of Rs.15000 and overheads of Rs.1000.																														
22	22-8-2020	Company assembled 15 computers Computer-VIA and incurred the wages of Rs.15000 and overheads of Rs.1000.																														
23	25-8-2020	Company sold following computers to Shree Shyam Computers, New Delhi on credit. (07ACCPL5252M1ZU)																														
		<table border="1"> <thead> <tr> <th>Items</th> <th>Qty</th> <th>Rate</th> <th>Amount</th> <th>GST</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Computer-Intel</td> <td>10</td> <td>22500</td> <td>225000</td> <td>18%</td> <td>265500</td> </tr> <tr> <td>Computer-AMD</td> <td>10</td> <td>19500</td> <td>195000</td> <td>18%</td> <td>230100</td> </tr> <tr> <td>Computer-VIA</td> <td>10</td> <td>19000</td> <td>190000</td> <td>18%</td> <td>224200</td> </tr> <tr> <td colspan="3">Total</td> <td>610000</td> <td></td> <td>719800</td> </tr> </tbody> </table>	Items	Qty	Rate	Amount	GST	Total	Computer-Intel	10	22500	225000	18%	265500	Computer-AMD	10	19500	195000	18%	230100	Computer-VIA	10	19000	190000	18%	224200	Total			610000		719800
Items	Qty	Rate	Amount	GST	Total																											
Computer-Intel	10	22500	225000	18%	265500																											
Computer-AMD	10	19500	195000	18%	230100																											
Computer-VIA	10	19000	190000	18%	224200																											
Total			610000		719800																											
24	27-8-2020	Company sold following computers to Joy Computers, New Delhi on cash. (Consumer)																														
		<table border="1"> <thead> <tr> <th>Items</th> <th>Qty</th> <th>Rate</th> <th>Amount</th> <th>GST</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Computer-Intel</td> <td>5</td> <td>23000</td> <td>115000</td> <td>18%</td> <td>135700</td> </tr> <tr> <td>Computer-AMD</td> <td>5</td> <td>20000</td> <td>100000</td> <td>18%</td> <td>118000</td> </tr> <tr> <td>Computer-VIA</td> <td>5</td> <td>19000</td> <td>95000</td> <td>18%</td> <td>112100</td> </tr> <tr> <td colspan="3">Total</td> <td>310000</td> <td></td> <td>365800</td> </tr> </tbody> </table>	Items	Qty	Rate	Amount	GST	Total	Computer-Intel	5	23000	115000	18%	135700	Computer-AMD	5	20000	100000	18%	118000	Computer-VIA	5	19000	95000	18%	112100	Total			310000		365800
Items	Qty	Rate	Amount	GST	Total																											
Computer-Intel	5	23000	115000	18%	135700																											
Computer-AMD	5	20000	100000	18%	118000																											
Computer-VIA	5	19000	95000	18%	112100																											
Total			310000		365800																											
25	29-8-2020	Company received a cheque of Rs.719800 from Shree Shyam Computers in full settlement.																														
26	31-8-2020	Company deposited cash of Rs.500000 in to ICICI Bank.																														

Stock Summary
 1-Apr-20 to 1-Aug-20

Page 1

Particulars	Closing Balance		
	Quantity	Rate	Value
Assembling Goods	105.00 KG	76.19	8,000.00
<i>Packing Materials</i>	100.00 KG	50.00	5,000.00
<i>Screw</i>	5.00 KG	600.00	3,000.00
Finished Goods	5 Nos	17,825.00	89,125.00
<i>Computer-Intel</i>	5 Nos	17,825.00	89,125.00
Raw Material	500 Nos	1,723.50	8,61,750.00
<i>Cabinet</i>	50 Nos	650.00	32,500.00
<i>DVD-ROM</i>	50 Nos	800.00	40,000.00
<i>HDD</i>	50 Nos	3,500.00	1,75,000.00
<i>Keyboard</i>	50 Nos	200.00	10,000.00
<i>Motherboard (AMD)</i>	35 Nos	2,500.00	87,500.00
<i>Motherboard (Intel)</i>	30 Nos	3,200.00	96,000.00
<i>Motherboard (VIA)</i>	35 Nos	2,200.00	77,000.00
<i>Mouse</i>	50 Nos	175.00	8,750.00
<i>Processor (AMD)</i>	35 Nos	3,000.00	1,05,000.00
<i>Processor (Intel)</i>	30 Nos	3,500.00	1,05,000.00
<i>Processor (VIA)</i>	35 Nos	2,500.00	87,500.00
<i>RAM</i>	50 Nos	750.00	37,500.00
Grand Total			9,58,875.00

Trial Balance

1-Apr-20 to 1-Aug-20

Page 1

	Closing Balance	
	Debit	Credit
Capital Account		20,00,000.00
<i>Mr. Dheeraj Kumar</i>		7,00,000.00
<i>Mr. Madan Lal Sharma</i>		8,00,000.00
<i>Mr. Vikash Verma</i>		5,00,000.00
Current Liabilities	1,52,100.00	5,15,410.00
Duties & Taxes	1,52,100.00	18,310.00
Sundry Creditors		4,97,100.00
Fixed Assets	1,02,000.00	
<i>Assembling Table</i>	15,000.00	
<i>Computer</i>	25,000.00	
<i>Electrical Equipment</i>	12,000.00	
<i>Electrical Fittings</i>	15,000.00	
<i>Furniture & Fixture</i>	25,000.00	
<i>Voltage Meter</i>	10,000.00	
Current Assets	14,93,310.00	
<i>Opening Stock</i>		
Deposits (Asset)	70,000.00	
Sundry Debtors		
Cash-in-Hand	1,98,860.00	
Bank Accounts	12,24,450.00	
Sales Accounts		9,20,000.00
<i>Sales</i>		9,20,000.00
Purchase Accounts	16,60,500.00	
<i>Purchase</i>	16,60,500.00	
Indirect Expenses	27,500.00	
<i>Reimbursement</i>	10,000.00	
<i>Rent Expenses</i>	5,000.00	
<i>Salary Exp</i>	12,500.00	
Grand Total	34,35,410.00	34,35,410.00

Date	Particulars	Vch Type	Vch No.	Debit Amount		Credit Amount	
				Inwards Qty	Outwards Qty		
1-Aug-20	Cash	Contra	3				5,00,000.00
1-Aug-20	Salary Exp	Payment	4	12,500.00			
1-Aug-20	Rent Expenses	Payment	5	5,000.00			
1-Aug-20	Neha Computer	Payment	6	4,52,850.00			
1-Aug-20	Vintron System	Payment	7	5,00,000.00			
1-Aug-20	Reimbursement	Payment	8	10,000.00			
1-Aug-20	Shree Shyam Computers	Receipt	1			7,19,800.00	
1-Aug-20	Shree Shyam Computers	Sales	1	7,19,800.00			
1-Aug-20	Cash	Sales	2	3,65,800.00			
1-Aug-20	Computer-Intel	Manufacturing	1		20 Nos		
1-Aug-20	Computer-AMD	Manufacturing	2		15 Nos		
1-Aug-20	Computer-VIA	Manufacturing	3		15 Nos		
1-Aug-20	Cabinet	Stock Journal	1		20 Nos		
1-Aug-20	Cabinet	Stock Journal	2		30 Nos		

September 2020		
27	1-9-2020	Company Paid Tax (GST) of Rs.18310.
28	3-9-2020	Company issued a cheque of Rs.5000 towards rent.
29	5-9-2020	Company paid cash of Rs.12500 towards salary.
30	6-9-2020	Company paid Rs.10000 reimbursement to partners in cash.
31	12-9-2020	Company received a job work statement of Rs.52500 form Sharma Job Worker, New Delhi (07CVPPV7755M1ZR). Job Work (Wages) = Rs.50000 GST@5% = Rs.2500
32	14-9-2020	Company issue a cheque of Rs.52500 to Sharma job worker.
33	20-9-2020	Company adjusts the physical stock verification for following stock item. Screw 4.5Kg, Packing Materials 90Kg.
34	25-9-2020	Company issue a cheque of Rs.497100 to Vintron System.

Trial Balance
1-Apr-20 to 1-Sep-20

	Closing Balance	
	Debit	Credit
Capital Account		20,00,000.00
<i>Mr. Dheeraj Kumar</i>		<i>7,00,000.00</i>
<i>Mr. Madan Lal Sharma</i>		<i>8,00,000.00</i>
<i>Mr. Vikash Verma</i>		<i>5,00,000.00</i>
Current Liabilities	1,54,600.00	
Duties & Taxes	<i>1,54,600.00</i>	
Sundry Creditors		
Fixed Assets	1,02,000.00	
<i>Assembling Table</i>	<i>15,000.00</i>	
<i>Computer</i>	<i>25,000.00</i>	
<i>Electrical Equipment</i>	<i>12,000.00</i>	
<i>Electrical Fittings</i>	<i>15,000.00</i>	
<i>Furniture & Fixture</i>	<i>25,000.00</i>	
<i>Voltage Meter</i>	<i>10,000.00</i>	
Current Assets	8,97,900.00	
<i>Opening Stock</i>		
Deposits (Asset)	<i>70,000.00</i>	
Sundry Debtors		
Cash-in-Hand	<i>1,76,360.00</i>	
Bank Accounts	<i>6,51,540.00</i>	
Sales Accounts		9,20,000.00
<i>Sales</i>		<i>9,20,000.00</i>
Purchase Accounts	16,60,500.00	
<i>Purchase</i>	<i>16,60,500.00</i>	
Direct Expenses	50,000.00	
<i>Wages</i>	<i>50,000.00</i>	
Indirect Expenses	55,000.00	
<i>Reimbursement</i>	<i>20,000.00</i>	
<i>Rent Expenses</i>	<i>10,000.00</i>	
<i>Salary Exp</i>	<i>25,000.00</i>	
Grand Total	29,20,000.00	29,20,000.00

Balance Sheet

1-Apr-20 to 1-Sep-20

Liabilities	as at 1-Sep-20	Assets	as at 1-Sep-20
Capital Account	20,00,000.00	Current Liabilities	1,54,600.00
<i>Mr. Dheeraj Kumar</i>	<i>7,00,000.00</i>	Duties & Taxes	<i>1,54,600.00</i>
<i>Mr. Madan Lal Sharma</i>	<i>8,00,000.00</i>		
<i>Mr. Vikash Verma</i>	<i>5,00,000.00</i>	Fixed Assets	1,02,000.00
Loans (Liability)		<i>Assembling Table</i>	<i>15,000.00</i>
		<i>Computer</i>	<i>25,000.00</i>
Profit & Loss A/c	1,12,575.00	<i>Electrical Equipment</i>	<i>12,000.00</i>
<i>Opening Balance</i>		<i>Electrical Fittings</i>	<i>15,000.00</i>
<i>Current Period</i>	<i>1,12,575.00</i>	<i>Furniture & Fixture</i>	<i>25,000.00</i>
		<i>Voltage Meter</i>	<i>10,000.00</i>
		Current Assets	18,55,975.00
		<i>Closing Stock</i>	<i>9,58,075.00</i>
		Deposits (Asset)	<i>70,000.00</i>
		Cash-in-Hand	<i>1,76,360.00</i>
		Bank Accounts	<i>6,51,540.00</i>
Total	21,12,575.00	Total	21,12,575.00

Cost Category Summary

1-Apr-20 to 1-Sep-20

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	Transactions		Closing Balance
	Debit	Credit	
Reimbursement	20,000.00		20,000.00 Dr
<i>Anurag Sharma</i>	7,000.00		7,000.00 Dr
<i>Satish Chandra</i>	5,000.00		5,000.00 Dr
<i>Vikash Mathur</i>	8,000.00		8,000.00 Dr
Rent	10,000.00		10,000.00 Dr
<i>Godown</i>	4,000.00		4,000.00 Dr
<i>Office</i>	6,000.00		6,000.00 Dr
Salary	25,000.00		25,000.00 Dr
<i>Bhawani Singh</i>	6,000.00		6,000.00 Dr
<i>Ganesh Rathore</i>	8,000.00		8,000.00 Dr
<i>Imran Khan</i>	6,000.00		6,000.00 Dr
<i>Kamlesh Raj</i>	5,000.00		5,000.00 Dr

Day Book

For 1-Sep-20

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Date	Particulars	Vch Type	Vch No.	Debit Amount		Credit Amount	
				Inwards Qty	Outwards Qty		
1-Sep-20	CGST	Payment	9	9,155.00			
	SGST			9,155.00			
	ICICI Bank						18,310.00
1-Sep-20	Rent Expenses	Payment	10	5,000.00			
	ICICI Bank						5,000.00
1-Sep-20	Salary Exp	Payment	11	12,500.00			
	Cash						12,500.00
1-Sep-20	Reimbursement	Payment	12	10,000.00			
	Cash						10,000.00
1-Sep-20	Sharma Job Worker	Payment	13	52,500.00			
	ICICI Bank						52,500.00
1-Sep-20	Vintron System	Payment	14	4,97,100.00			
	ICICI Bank						4,97,100.00
1-Sep-20	Sharma Job Worker	Purchase	4				52,500.00
	Wages			50,000.00			
	CGST			1,250.00			
	SGST			1,250.00			
1-Sep-20	Screw	Physical Stock	1		4.50 KG		
	Packing Materials				90.00 KG		

Stock Summary
 1-Apr-20 to 1-Sep-20

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Particulars	Closing Balance		
	Quantity	Rate	Value
Assembling Goods	94.50 KG	76.19	7,200.00
<i>Packing Materials</i>	90.00 KG	50.00	4,500.00
<i>Screw</i>	4.50 KG	600.00	2,700.00
Finished Goods	5 Nos	17,825.00	89,125.00
<i>Computer-Intel</i>	5 Nos	17,825.00	89,125.00
Raw Material	500 Nos	1,723.50	8,61,750.00
<i>Cabinet</i>	50 Nos	650.00	32,500.00
<i>DVD-ROM</i>	50 Nos	800.00	40,000.00
<i>HDD</i>	50 Nos	3,500.00	1,75,000.00
<i>Keyboard</i>	50 Nos	200.00	10,000.00
<i>Motherboard (AMD)</i>	35 Nos	2,500.00	87,500.00
<i>Motherboard (Intel)</i>	30 Nos	3,200.00	96,000.00
<i>Motherboard (VIA)</i>	35 Nos	2,200.00	77,000.00
<i>Mouse</i>	50 Nos	175.00	8,750.00
<i>Processor (AMD)</i>	35 Nos	3,000.00	1,05,000.00
<i>Processor (Intel)</i>	30 Nos	3,500.00	1,05,000.00
<i>Processor (VIA)</i>	35 Nos	2,500.00	87,500.00
<i>RAM</i>	50 Nos	750.00	37,500.00
Grand Total			9,58,075.00

Profit & Loss A/c
 1-Apr-20 to 1-Sep-20

Particulars	1-Apr-20 to 1-Sep-20	Particulars	1-Apr-20 to 1-Sep-20
Opening Stock		Sales Accounts	9,20,000.00
Assembling Goods		<i>Sales</i>	9,20,000.00
Finished Goods		Sales Bills to Make	
Raw Material			
Purchase Accounts	16,60,500.00	Closing Stock	9,58,075.00
<i>Purchase</i>	16,60,500.00	Assembling Goods	7,200.00
<i>Purchase Bills to Come</i>		Finished Goods	89,125.00
Direct Expenses	50,000.00	Raw Material	8,61,750.00
<i>Wages</i>	50,000.00		
Gross Profit c/o	1,67,575.00		
	18,78,075.00		18,78,075.00
Indirect Expenses	55,000.00	Gross Profit b/f	1,67,575.00
<i>Reimbursement</i>	20,000.00		
<i>Rent Expenses</i>	10,000.00		
<i>Salary Exp</i>	25,000.00		
Nett Profit	1,12,575.00		
Total	1,67,575.00	Total	1,67,575.00

It takes a lot of hard work to make notes, so if you can pay some fee 50, 100, 200 rupees which you think is reasonable, if you are able to Thank you...

नोट्स बनाने में बहुत मेहनत लगी है , इसलिए यदि आप कुछ शुल्क 50,100, 200 रूपए जो आपको उचित लगता है pay कर सकते है, अगर आप सक्षम है तो, धन्यवाद ।



Jitendra Kumar

Account Number

17000100008177

IFSC Code

BARB0KAFARA

UPI ID

Jitendraupciss@okicici

Scan QR

