



## KARPAGAM ACADEMY OF HIGHER EDUCATION

*(Deemed to be University Established Under Section 3 of UGC Act 1956)*

Coimbatore – 641 021.

### Semester IV

L T P C

- - 3 -

16CCU411

### COST ACCOUNTING (PRACTICAL)

#### COURSE OBJECTIVES:

- To provide practical knowledge on accounting practices
- To know the accounting through Tally
- In Tally we can learn how to prepare and maintaining the company's stock

List of Programs

#### LEARNING OUTCOME:

- Stock maintenance and stock issue procedure using computer is very helpful to students to enhance their knowledge on the part of accounting.

#### LIST OF PROGRAMS

1. Prepare inventory statements using (calculate inventory using all methods)  
FIFO  
LIFO  
Simple Average Method  
Weighted Average Method
2. Prepare bank reconciliation statement
3. Prepare the following ratio analysis  
Financial ratio  
Operating ratio  
Investment ratio
4. Prepare the following  
Cash flow statement  
Fund flow statement

5. Create stock and stock groups
6. Create stock group and stock items and enter the vouchers
7. Preparation of reports for the following
  - Profit & loss a/c
  - Balance sheet
  - Bank reconciliation statement
  - Ledgers
  - Ratio analysis
8. Back up and restore the company information

**Reference Books**

1. Shraddha Singh, Navneet Mehra (2010) “Tally ERP 9: Power of Simplicity”.
2. Nadhani. 2013. *Tally9.2*. New Delhi, PBP Publication.
3. Rita Bhargava. 2011. *Tally 9.2*. New Delhi. Cyber the Publication.

**PROGRAM: 1**

**PREPARATION OF INVENTORY STATEMENT**

**Aim:**

To Prepare Inventory Statement using FIFO, LIFO, Simple Average and Weighted Average Methods.

**PREPARATION OF INVENTORY STATEMENT**

Preparation of Inventory Statements using FIFO, LIFO, Simple Average and Weighted Average Methods.

- **Cost Price Methods**
  - First in First out (FIFO)
  - Last in First out (LIFO)
- **Average Price Methods**
  - Simple Average.
  - Weighted Average

**First in First out Method (FIFO)**

Under this method materials are used in the order in which they are received. In other words, materials received first are issued first. This process is repeated throughout.

The price of the earliest consignment is taken first and when that is exhausted, the price of the next consignment is adopted and so on. This method is most suitable for use where the material is slow moving and has comparatively high unit cost. This method is also useful in times of falling prices because the issue price of material to the job will be high while the replacement cost of material will be below.

**Last in First Out Method: (LIFO)**

This method is exactly the opposite of FIFO method. Under this method materials received last are issued first. The price of the material to be issued would be the cost price of the last lot of materials purchased.

This method is useful during the period of rising prices because materials will be issued from the latest consignment at a price which is closely related to the current price levels. Under this method product cost is calculated on a basis which approximates to replacement cost.

**Simple Average Price Method**

Under this method, materials issued are valued at average price. This is calculated by dividing the total of the price of the materials on the stock from which the material to be priced could be drawn by the number of prices used in that total.

Unit pieces of material in stock  $\text{Issue Price} = \frac{\text{Number of purchases}}{\text{Total cost of purchases}}$

A new simple average price is to be determined when a fresh receipt is made. The rate is also revised when an earlier consignment is exhausted.

**Weighted Average Method**

The weighted average method is used to assign the average cost of production to a product. Weighted average costing is commonly used in situations where:

- Inventory items are so intermingled that it is impossible to assign a specific cost to an individual unit.
- The accounting system is not sufficiently sophisticated to track FIFO or LIFO inventory layers.
- Inventory items are so commoditized (i.e., identical to each other) that there is no way to assign a cost to an individual unit.

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CLASS: II BCOM CA  
COURSE CODE: 16CCU411

COURSE NAME: COST ACCOUNTING (PRACTICAL)  
PROGRAM: 1  
BATCH-2016-2019

1. Show the Store Ledger entries as they would appear when using

- i) FIFO
- ii) LIFO
- iii) Weighted average method
- iv) Simple average method

April	1.	Balance	300 units	Rs. 600/-
	2.	Purchase	200 units	Rs. 440/-
	4.	Issued	150 units	
	6.	Purchase	200 units	Rs. 460/-
	11.	Issued	150 units	
	19.	Issued	200 units	
	22.	Purchase	200 units	Rs. 480/-
	27.	Issued	250 units	

## 1) Stores Ledger Account as per FIFO METHOD

Date	Details	Receipt	Issued	Balance						
		Qty	Rate	Amt	Qty	Rate	Amt	Qty	Rate	Amt
April 1	Balance	300	2/-	600	-	-	-	300	2/-	600
2	Purchase	200	2.20	440	-	-	-	300	2.00	600
								200	2.20	440
4	Issue				150	2.00	300	150	2.00	300
								200	2.20	440
6	Purchase	200	2.30	460				150	2.00	300
								200	2.20	440
								200	2.30	460
11	Issue				150	2.00	300	200	2.20	440
								200	2.30	460
19	Issue				200	2.20	440	200	2.30	460
22	Purchase	200	2.40	480				200	2.30	460
								200	2.40	480
27	Issue				200	2.30	460	150	2.40	360
					50	2.40	120			

Value of Closing Stock : 150 units at the rate of Rs. 2.40 value Rs. 360/-

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**PROGRAM: 1**  
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**2) LIFO METHOD**

Date	Details	Receipt	Issued	Balance						
		Unit	Rate	Amt	Unit	Rate	Amt	Unit	Rate	Amt
April 1	Balance	300	2.00	600	-	-	-	300	2.00	600
2	Purchase	200	2.20	440	-	-	-	300	2.00	600
								200	2.20	440
4	Issue				150	2.20	330	300	2.00	600
								50	2.20	110
6	Purchase	200	2.30	460				300	2.00	600
								50	2.20	110
								200	2.30	460
11	Issue				150	2.30	345	300	2.00	600
								50	2.20	600
								50	2.30	115
19	Issue				50	2.30	115	200	2.00	400
					50	2.20	110			
					100	2.00	200			
22	Purchase	200	2.40	480	-	-	-	200	2.00	400
								200	2.40	480
27	Issue				200	2.40	480	150	2.00	300
					50	2.00	100			

*Value of Closing Stock : 150 units @ Rs. 2.00 value is Rs. 300/-*

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**3) SIMPLE AVERAGE METHOD**

Date	Details	Receipt	Issued	Balance						
		Unit	Rate	Amt	Unit	Rate	Amt	Unit	Rate	Amt
April 1	Balance	300	2.00	600	-	-	-	300	2.00	600
2	Purchase	200	2.20	440	-	-	-	500	2.10	1050
4	Issue	-	-	-	150	2.10	315	350	2.10	35
6	Purchase	200	2.30	460	-	-	-	550	2.17	1193.50
11	Issue	-	-	-	150	2.17	325.50	400	2.17	868
19	Issue	-	-	-	200	2.17	434	200	2.17	434
22	Purchase	200	2.40	480	-	-	-	400	2.23	892
27	Issue	-	-	-	250	2.23	557.50	150	2.23	334.50

*Value of Closing Stock : 150 units at the rate of Rs. 2.23 value Rs. 334.50*

**4) WEIGHTED AVERAGE METHOD**

Date	Details	Receipt	Issued	Balance						
		Unit	Rate	Amt	Unit	Rate	Amt	Unit	Rate	Amt
April 1	Balance	300	2.00	600	-	-	-	300	2.00	600
2	Purchase	200	2.20	440	-	-	-	500	2.08	1040
4	Issue	-	-	-	150	2.08	312	350	2.08	728
6	Purchase	200	2.30	460	-	-	-	550	2.16	1118
11	Issue	-	-	-	150	2.16	324	400	2.16	864
19	Issue	-	-	-	200	2.16	432	200	2.16	432
22	Purchase	200	2.40	480	-	-	-	400	2.28	912
27	Issue	-	-	-	250	2.28	570	150	2.28	342

*Value of Closing Stock : 150 units at the rate of Rs. 2.28 value Rs. 342.00/*

PROGRAM: 2

**PREPARATION OF BANK RECONCILIATION STATEMENT**

**Aim:**

To Prepare Bank Reconciliation Statement

**Algorithm:**

Step 1: Start → All programs → Tally 9.1 or double click on the Tally icon on the desktop

Step 2: Select the Gateway of Tally → Account Info → Ledger → Multiple Ledger → Create.

Step 3: Press “y” to accept or press enter button.

Step 4: Select Gateway of Tally → Accounting voucher → Create relevant voucher entries.

Step 5: Press “Y” or enter to accept the transaction.

Step 6: To view Bank Reconciliation Statement

Gateway of Tally → Display → Ledgers → Press Alt+F2 (To change period) → Press F5 for Reconciliation → Insert Bank Date → and then accept it press “Yes”.

Step 7: Stop the process.

From the following particulars, prepare a bank reconciliation statement of MN & Co. as on 1st April 2008.

1. Balance as per cash book (Dr.)	Rs.64,000
2. Checks deposited but not yet collect	Rs.40,400
3. Checks issued but not yet paid by bank	Rs.26,000
4. Interest credited by bank but not recorded in cash book.	Rs.500
5. Bank charges debited by bank but not entered in cash book	Rs.100

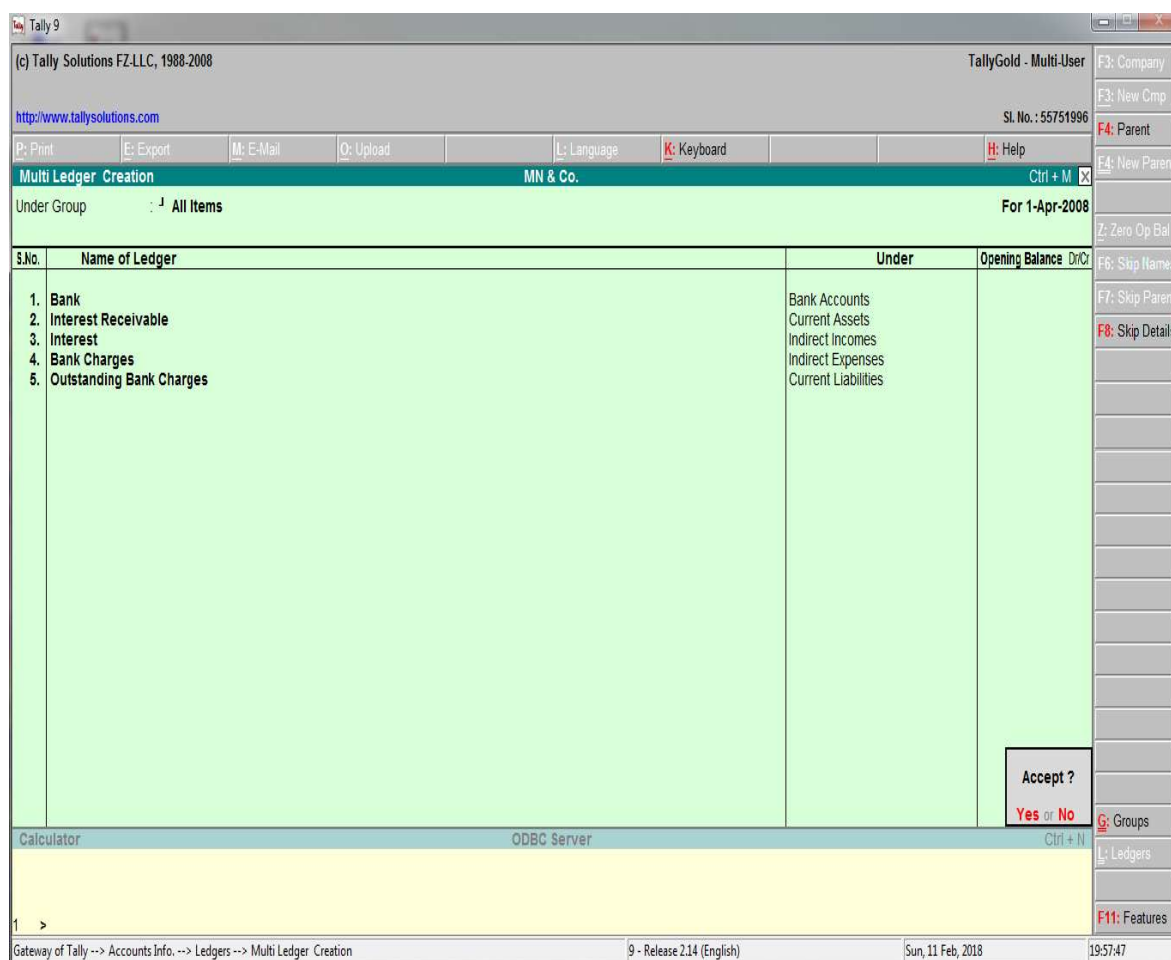


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COURSE NAME: COST ACCOUNTING (PRACTICAL)  
PROGRAM: 2  
BATCH-2016-2019

### LEDGER ACCOUNTS



The screenshot shows the Tally 9 Multi Ledger Creation window. The window title is "Tally 9". The main menu bar includes "P: Print", "E: Export", "M: E-Mail", "O: Upload", "L: Language", "K: Keyboard", and "H: Help". The window is titled "Multi Ledger Creation" and "MN & Co.". The "Under Group" is set to "All Items" and the date is "For 1-Apr-2008". The window is divided into four columns: "S.No.", "Name of Ledger", "Under", and "Opening Balance Dr/Cr". The "Name of Ledger" column contains a list of items: 1. Bank, 2. Interest Receivable, 3. Interest, 4. Bank Charges, and 5. Outstanding Bank Charges. The "Under" column contains a list of categories: Bank Accounts, Current Assets, Indirect Incomes, Indirect Expenses, and Current Liabilities. The "Opening Balance Dr/Cr" column is empty. A "Calculator" window is open in the background. The status bar at the bottom shows "Gateway of Tally --> Accounts Info. --> Ledgers --> Multi Ledger Creation", "9 - Release 2.14 (English)", "Sun, 11 Feb, 2018", and "19:57:47".

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	Bank	Bank Accounts	
2.	Interest Receivable	Current Assets	
3.	Interest	Indirect Incomes	
4.	Bank Charges	Indirect Expenses	
5.	Outstanding Bank Charges	Current Liabilities	

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PROGRAM: 2  
BATCH-2016-2019

### BANK RECONCILIATION STATEMENT

The screenshot shows the Tally 9 Bank Reconciliation window for the company 'MN & Co.'. The window title is 'Tally 9' and the subtitle is '(c) Tally Solutions FZ.LLC, 1988-2008'. The window contains a menu bar with options: Print, Export, E-Mail, Upload, Language, Keyboard, and Help. The main area is titled 'Bank Reconciliation' and shows the company name 'MN & Co.' and the period '1-Apr-2008 to 31-Mar-2009'. The window is divided into two sections: 'Date' and 'Particulars'. The 'Date' section shows the period '1-Apr-2008 to 31-Mar-2009'. The 'Particulars' section shows a table with columns: Date, Particulars, Vch Type, Bank Date, Debit, and Credit. The table is currently empty. At the bottom of the window, there is a summary section showing the balance as per Company Books as 14,400.00 and the balance as per Bank as 14,400.00. The window also includes a 'Calculator' section and a 'Gateway of Tally' section at the bottom.

Date	Particulars	Vch Type	Bank Date	Debit	Credit
Balance as per Company Books : 14,400.00					
Amounts not reflected in Bank :					
Balance as per Bank : 14,400.00					

Result:

Thus the program has been executed successfully and the output is verified.

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**PROGRAM: 2**

**BATCH-2016-2019**

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**PROGRAM: 3**

**PREPARATION OF RATIO ANALYSIS**

**Aim:**

To Prepare Ratio Analysis

**Algorithm:**

Step 1: Start → All programs → Tally 9.1 or double click on the Tally icon on the desktop

Step 2: Select the Gateway of Tally → Account Info → Ledger → Multiple Ledger → Create.

Step 3: Press “y” to accept or press enter button.

Step 4: Select Gateway of Tally → Accounting voucher → Create relevant voucher entries.

Step 5: Press “Y” or enter to accept the transaction.

Step 6: To view ratio analysis  
Gateway of Tally → Ratio Analysis.

Step 7: Stop the process.

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**PROGRAM: 3**  
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From the following information prepare Financial Ratio, Operating Ratio and Investment Ratios.

<b>Date</b>	<b>Particulars</b>	<b>Amount (Rs.)</b>
01.1.2017	Kala started business with	2,00,000
04.1.2017	Goods purchased from Rajeev	50,000
05.1.2017	Machinery Purchased from Ragav	1,00,000
07.1.2017	Stationery Purchased	500
10.1.2017	Goods sold for Cash	60,000
15.1.2017	Cash deposited into Bank	50,000
20.1.2017	Interest received	10,000
24.1.2017	Discount Received	2000
25.1.2017	Rent paid	5,000
30.1.2017	Wages paid	8,000
31.1.2017	Salary Paid	50,000

## KARPAGAM ACADEMY OF HIGHER EDUCATION

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PROGRAM: 3  
BATCH-2016-2019

### RATIO ANALYSIS

Tally 9		TallyGold - Multi-User	
(c) Tally Solutions FZ-LLC, 1988-2006		F2: Period	
<a href="http://www.tallysolutions.com">http://www.tallysolutions.com</a>		F3: Company	
EDUCATIONAL			
P: Print	E: Export	M: E-Mail	O: Upload
L: Language	K: Keyboard	H: Help	
Ratio Analysis		Kala & Co.	
Ctrl + M			
Principal Groups	Kala & Co. 1-Apr-2017 to 2-Apr-2017	Principal Ratios	Kala & Co. 1-Apr-2017 to 2-Apr-2017
Working Capital	91,500.00 Cr	Current Ratio	0.09 : 1
(Current Assets-Current Liabilities)		(Current Assets : Current Liabilities)	
Cash-in-hand	41,500.00 Cr	Quick Ratio	0.09 : 1
Bank Accounts	50,000.00 Dr	(Current Assets-Stock-in-hand : Current Liabilities)	
Bank OD A/c		Debt/Equity Ratio	: 1
Sundry Debtors		(Loans (Liability) : Capital Account + Nett Profit)	
(due till today)		Gross Profit %	16.67 %
Sundry Creditors	1,00,000.00 Cr	Nett Profit %	(-)-69.17 %
(due till today)	1,00,000.00 Cr	Operating Cost %	169.17 %
Sales Accounts	60,000.00 Cr	(as percentage of Sales Accounts)	
Purchase Accounts	50,000.00 Dr	Recv. Turnover in days	days
Stock-in-hand		(payment performance of Debtors)	
Nett Loss	41,500.00 Dr	Return on Investment %	488.24 %
Wkg. Capital Turnover	0.66	(Nett Profit / Capital Account + Nett Profit)	
(Sales Accounts / Working Capital)		Return on Wkg. Capital %	45.36 %
Inventory Turnover	0.00	(Nett Profit / Working Capital) %	
(Sales Accounts / Closing Stock)			
Calculator		ODBC Server	
		Ctrl + N	
1 >			
Gateway of Tally --> Ratio Analysis		9 - Release 1.11 (English)	
		Thu, 8 Feb, 2018	
		14:15:53	

Result:

Thus the program has been executed successfully and the output is verified.

PROGRAM: 5

**CREATION OF STOCK GROUP AND STOCK ITEM**

**Aim:**

To Create the Stock Groups and Items under Multiple Mode

**Algorithm:**

- Step 1: Start → All programs → Tally 9.1 or double click on the Tally icon on the desktop
- Step 2: Choose Create Company from Gateway of Tally → Accounts with inventory info → Create company.
- Step 3: Select Inventory Info from Gateway of Tally → Stock Groups → Create → Multiple group creation screen appears to enter the list of group enter the specific name.
- Step 4: Select Inventory Info from Gateway of Tally → Units of Measure → Create → Unit creation screen appears to enter the list of units enter the specific name.
- Step 5: Select Inventory Info from Gateway of Tally → Stock Items → Create → Multiple Stock Items creation screen appears to enter the list of items enter the specific name.
- Step 5: Stop the process.



**CREATION OF STOCK GROUPS AND ITEMS**

Create Stock groups and Items from the following particulars:

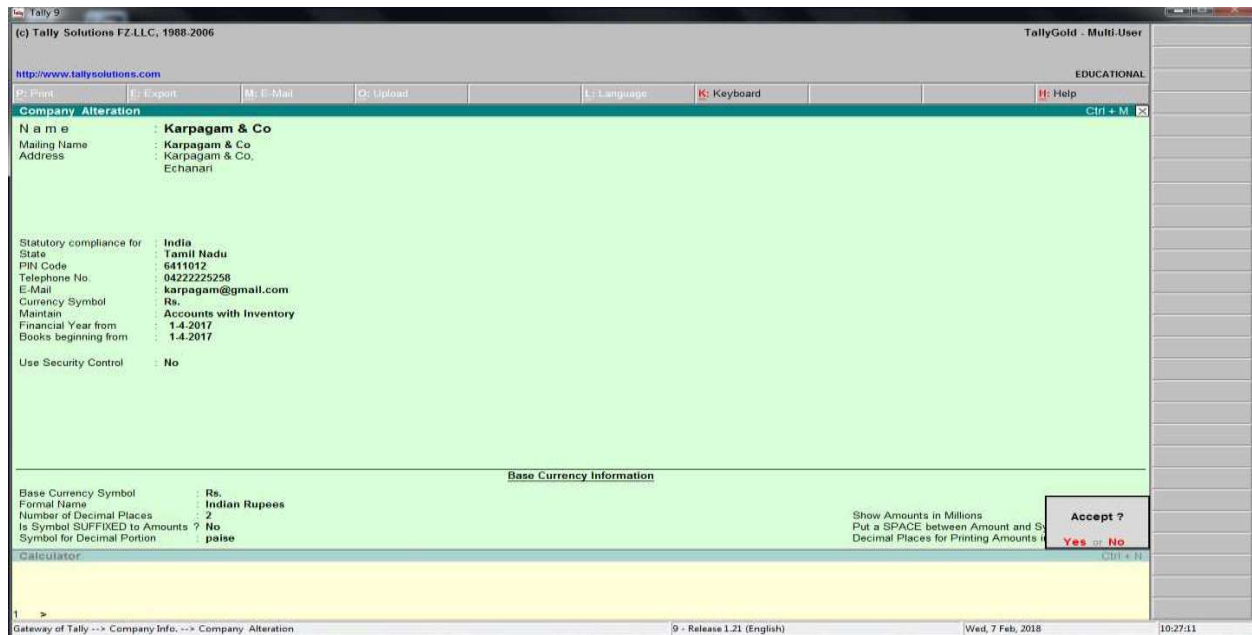
Stock Groups	Stock Items	Units of Measures
Mobiles	ASUS Mobiles	Nos.
Television	Sony TV	Nos.
Mobiles	ApplePhone	Nos.
Mobiles	MOTO G	Nos.
Television	LG TV	Nos.

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PROGRAM: 5  
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OUTPUT:

CREATION OF COMPANY

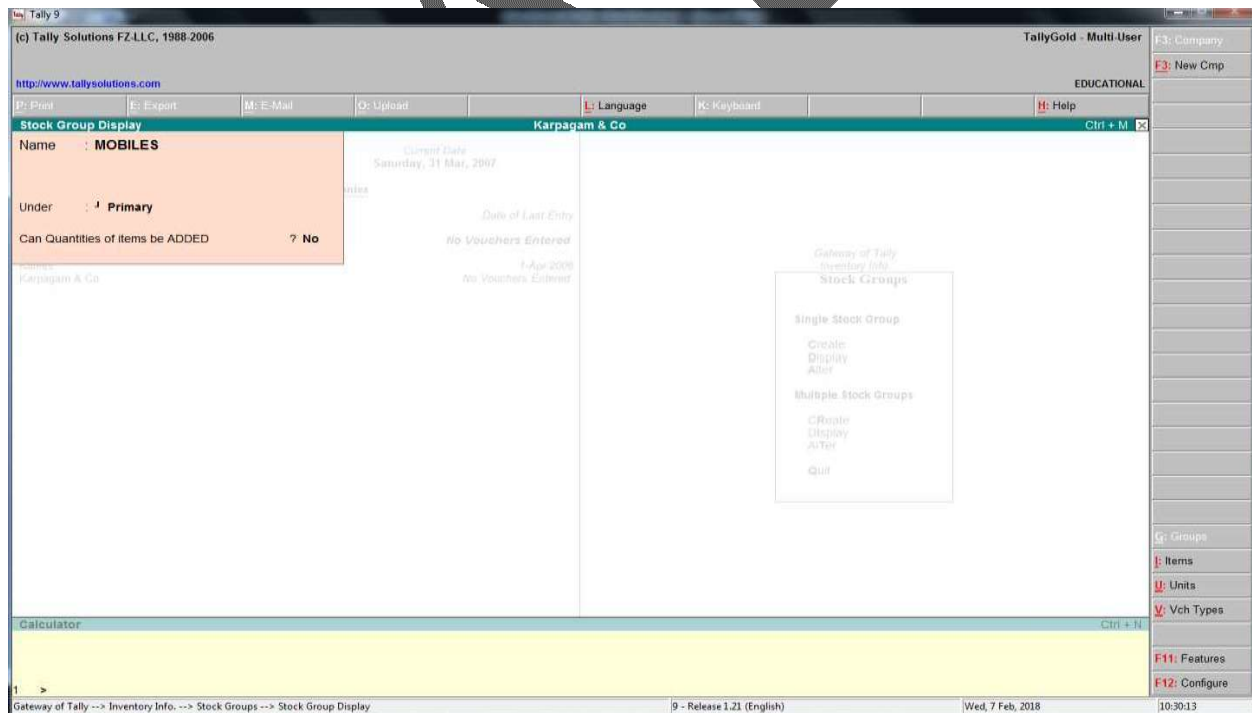


The screenshot shows the 'Company Alteration' screen in Tally 9. The company name is 'Karpagam & Co'. The address is 'Karpagam & Co, Echanari'. The statutory compliance for India, Tamil Nadu, is set with PIN code 6411012, telephone number 04222225258, and email karpagam@gmail.com. The currency symbol is 'Rs.' and the financial year is '1-4-2017'. The base currency information shows 'Rs. Indian Rupees' with 2 decimal places. The 'Accept ?' button is visible in the bottom right corner.

Company Alteration	
Name	Karpagam & Co
Mailing Name	Karpagam & Co
Address	Karpagam & Co, Echanari
Statutory compliance for State	India
PIN Code	Tamil Nadu
Telephone No.	6411012
E-Mail	04222225258
Currency Symbol	karpagam@gmail.com
Maintain	Rs.
Financial Year from	Accounts with Inventory
Books beginning from	1-4-2017
Use Security Control	No

Base Currency Information	
Base Currency Symbol	Rs.
Formal Name	Indian Rupees
Number of Decimal Places	2
Is Symbol SUFFIXED to Amounts ?	No
Symbol for Decimal Portion	paise

STOCK GROUP CREATION



The screenshot shows the 'Stock Group Display' screen in Tally 9. The stock group name is 'MOBILES'. The 'Under' field is set to 'Primary'. The 'Can Quantities of Items be ADDED' field is set to 'No'. The 'Current Date' is 'Saturday, 31 Mar, 2007'. The 'Date of Last Entry' is '1-Apr-2006'. The 'No Vouchers Entered' field is 'No Vouchers Entered'. The 'Gateway of Tally' is 'Inventory Info'. The 'Stock Groups' list is empty. The 'Single Stock Group' list is empty. The 'Multiple Stock Groups' list is empty. The 'Quit' button is visible in the bottom right corner.

Stock Group Display	
Name	MOBILES
Under	Primary
Can Quantities of Items be ADDED	No
Current Date	Saturday, 31 Mar, 2007
Date of Last Entry	1-Apr-2006
No Vouchers Entered	No Vouchers Entered

Single Stock Group	
Create	
Display	
Alter	

Multiple Stock Groups	
CRopie	
Display	
Alter	
Quit	

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**PROGRAM: 5**  
**BATCH-2016-2019**

### UNITS CREATION

The screenshot shows the 'Unit Creation' window in Tally 9. The company name is 'Karpagam & Co'. The 'Type' is set to 'Simple' and the 'Symbol' is 'Nos.'. The 'Formal Name' is 'Numbers' and the 'Number of Decimal Places' is '0'. The 'Current Date' is 'Saturday, 31 Mar, 2017'. The 'Date of Last Entry' is '1-Apr-2017'. The 'No Vouchers Entered' is 'No Vouchers Entered'. The 'Calculator' is visible at the bottom. The status bar shows 'Gateway of Tally -> Inventory Info. -> Units -> Unit Creation'.

### CREATION OF STOCK ITEMS

The screenshot shows the 'Multi Stock Item Creation' window in Tally 9. The company name is 'Karpagam & Co'. The 'Under Group' is 'All Items'. The 'For' date is '1-Apr-2017'. The table below lists the stock items created:

S.No	Name of item	Under	Units	Opening Qty	Rate	per	Amount
1.	SONY TV	TELEVISION	Nos.	20 Nos.	1,00,000.00	Nos.	20,00,000.00
2.	LG TV	TELEVISION	Nos.	10 Nos.	50,000.00	Nos.	5,00,000.00
3.	APPLE	MOBILES	Nos.	10 Nos.	2,50,000.00	Nos.	25,00,000.00
4.	MOTO G	MOBILES	Nos.	5 Nos.	50,000.00	Nos.	2,50,000.00
5.	ASUS	MOBILEE	Nos.	4 Nos.	2,00,000.00	Nos.	8,00,000.00

The 'Accept ?' button is visible at the bottom right. The status bar shows 'Gateway of Tally -> Inventory Info. -> Stock Items -> Multi Stock Item Creation'.

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**STOCK GROUPS AND ITEMS**

The screenshot displays the 'Multi Stock Item Display' window in Tally 9. The window title is 'Tally 9' and the company name is '(c) Tally Solutions FZ-LLC, 1988-2006'. The user is 'TallyGold - Multi-User'. The window shows a list of items for 'Karpagam & Co' as of '1-Apr-2017'. The list includes the following items:

S.No.	Name of Item	Under	Units	Opening Qty	Rate	per	Amount
1.	APPLE	MOBILES	Nos.	10 Nos.	2,50,000.00	Nos.	25,00,000.00
2.	ASUS	MOBILES	Nos.	4 Nos.	2,00,000.00	Nos.	8,00,000.00
3.	LG TV	TELEVISION	Nos.	10 Nos.	50,000.00	Nos.	5,00,000.00
4.	MOTO G	MOBILES	Nos.	5 Nos.	50,000.00	Nos.	2,50,000.00
5.	SONY TV	TELEVISION	Nos.	20 Nos.	1,00,000.00	Nos.	20,00,000.00

The window also features a sidebar with various function buttons such as 'F3: Company', 'F3: New Cmp', 'F4: Parent', 'F4: New Parent', 'Z: Zero Op Bal', 'F5: Skip Names', 'F7: Skip Parent', 'F8: Skip Details', 'F9: Skip Category', 'G: Groups', 'I: Items', and 'F11: Features'. At the bottom, there is a 'Calculator' window and a status bar showing the gateway path 'Gateway of Tally --> Inventory Info. --> Stock Items --> Multi Stock Item Display', the version '9 - Release 1.21 (English)', the date 'Wed, 7 Feb, 2018', and the time '10:37:10'.

**Result:**

Thus the program has been executed successfully and the output is verified.

**PROGRAM: 6**

**CREATION OF STOCK GROUP, STOCK ITEMS AND VOUCHER CREATION WITH  
INVENTORY DETAILS**

**Aim:**

To Create the Stock Groups, Items and Voucher Creation with Inventory Details

**Algorithm:**

- Step 1: Start → All programs → Tally 9.1 or double click on the Tally icon on the desktop
- Step 2: Choose Create Company from Gateway of Tally → Accounts with inventory info → Create company.
- Step 3: Select Inventory Info from Gateway of Tally → Stock Groups → Create → Multiple group creation screen appears to enter the list of group enter the specific name.
- Step 4: Select Inventory Info from Gateway of Tally → Units of Measure → Create → Unit creation screen appears to enter the list of units enter the specific name.
- Step 5: Select Inventory Info from Gateway of Tally → Stock Items → Create → Multiple Stock Items creation screen appears to enter the list of items enter the specific name.
- Step 5: Create voucher entries with inventory details.
- Step 6: Stop the process.

**CREATION OF STOCK GROUP, STOCK ITEMS AND VOUCHER CREATION WITH  
INVENTORY DETAILS**

From the following information prepare voucher entries with inventory details.

<b>Date</b>	<b>Particulars</b>	<b>Amount (Rs.)</b>
01.1.2015	Ram commenced business with	5,00,000
05.1.2015	Cash deposited into IOB Bank	2,00,000
10.1.2015	Bought Financial Accounting – Reddy & Murthy 10 copies @ Rs.300 from Kalyani Publishers for Cash	3,000
15.1.2015	Bought Cost Accounting – Reddy & Murthy 20 copies @ Rs.400 from Kalyani Publishers for Cash	8,000
28.1.2015	10 copies of Financial Accounting books sold to Rajan & Co. @ Rs.320 for cash	3,200
31.1.2015	5 copies of Cost I Accounting books sold to Rajan & Co. @ Rs.320 for cash	2150

**CLASS: II BCOM CA**  
**COURSE CODE: 16CCU411**

**COURSE NAME: COST ACCOUNTING (PRACTICAL)**  
**PROGRAM: 6**  
**BATCH-2016-2019**

**OUTPUT**

**LEDGER CREATION**

**Multi Ledger Creation**  
 Under Group: **Ram & Co.** For **1-Apr-2015**

S.No.	Name of Ledger	Under	Opening Balance
1.	Capital	Capital Account	
2.	IOB Bank	Bank Accounts	
3.	Purchases A/c	Purchase Accounts	
4.	Sales A/c	Sales Accounts	
5.	Vinaya & Co.	Sundry Debtors	

**Accept ?**  
 Yes or No

**VOUCHER CREATION WITH INVENTORY DETAILS**

**Accounting Voucher Creation**  
 Purchase No. **1** Date: **1 Apr-2015 Wednesday**

Party's A/c Name: **Cash**  
 Current Balance: **Purchase Ledger**  
 Purchase A/c: **Purchases A/c**

Name of Item	Quantity	Rate per	Amount
Financial Accounting	10 Nos.	300.00 Nos.	3,000.00

End of List

**Accept ?**  
 Yes or No



CLASS: II BCOM CA  
COURSE CODE: 16CCU411

COURSE NAME: COST ACCOUNTING (PRACTICAL)  
PROGRAM: 6  
BATCH-2016-2019

Tally 9  
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http://www.tallysolutions.com

Accounting Voucher Creation  
Sales No. 1  
Ref.:  
Party's A/c Name : Vinaya & Co.  
Current Balance  
Sales Ledger : Sales A/c  
Name of Item  
Cost Accounting  
Quantity Rate per Amount  
5 Nos. 430.00 Nos. 2,150.00  
End of List  
Narration:  
5 Nos. Accept ?  
Yes or No

Gateway of Tally --> Accounting Voucher Creation  
9 - Ref. English Thu, 8 Feb, 2018 10:55:32

Result:

Thus the program has been executed successfully and the output is verified.



PROGRAM: 8

**BACKUP AND RESTORE COMPANY INFORMATION**

**Aim:**

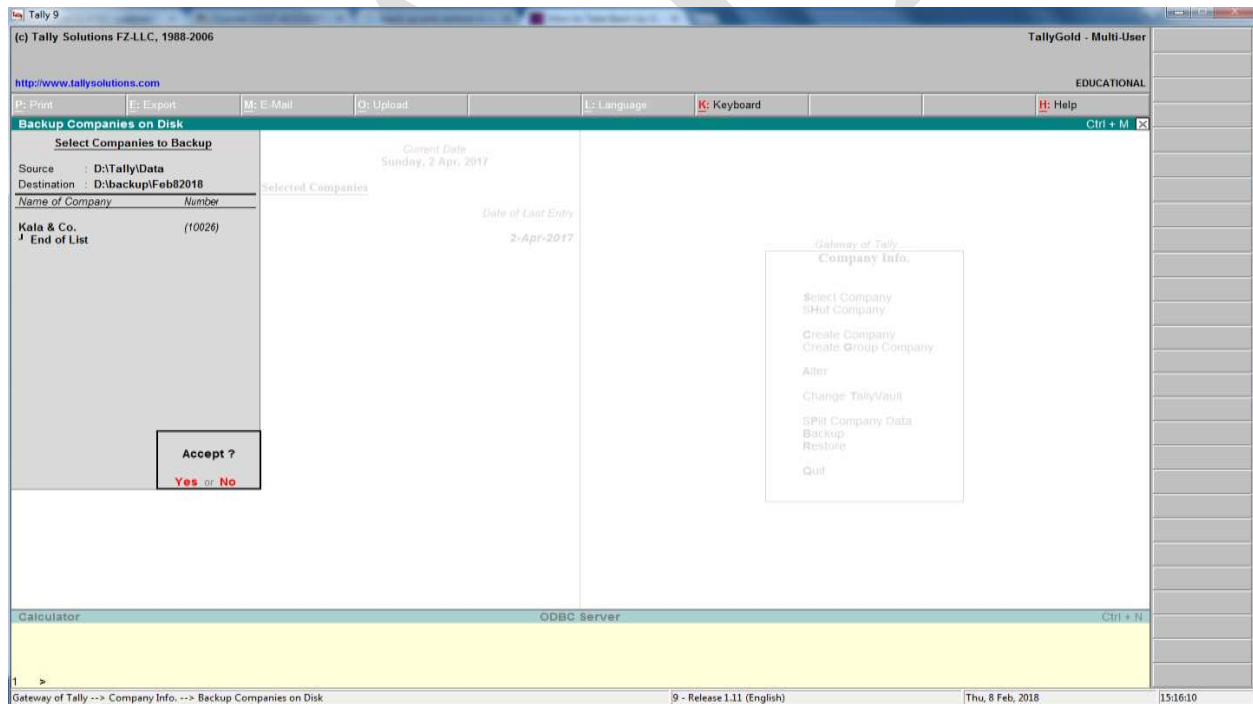
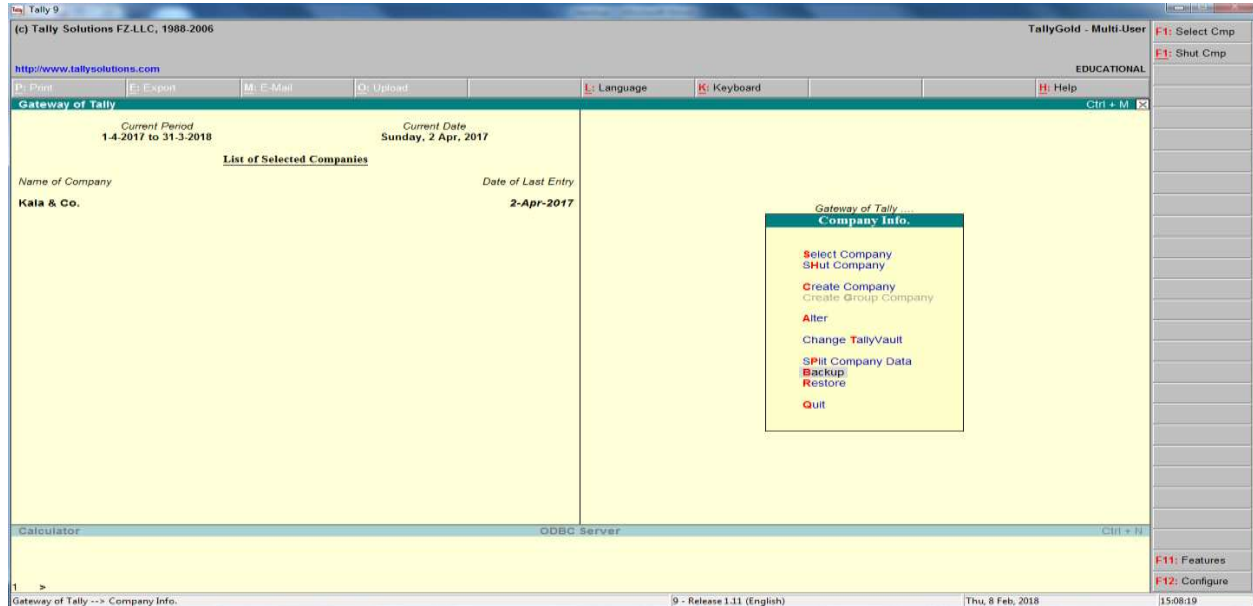
To Take Backup and Restore the Company Data

**Algorithm:**

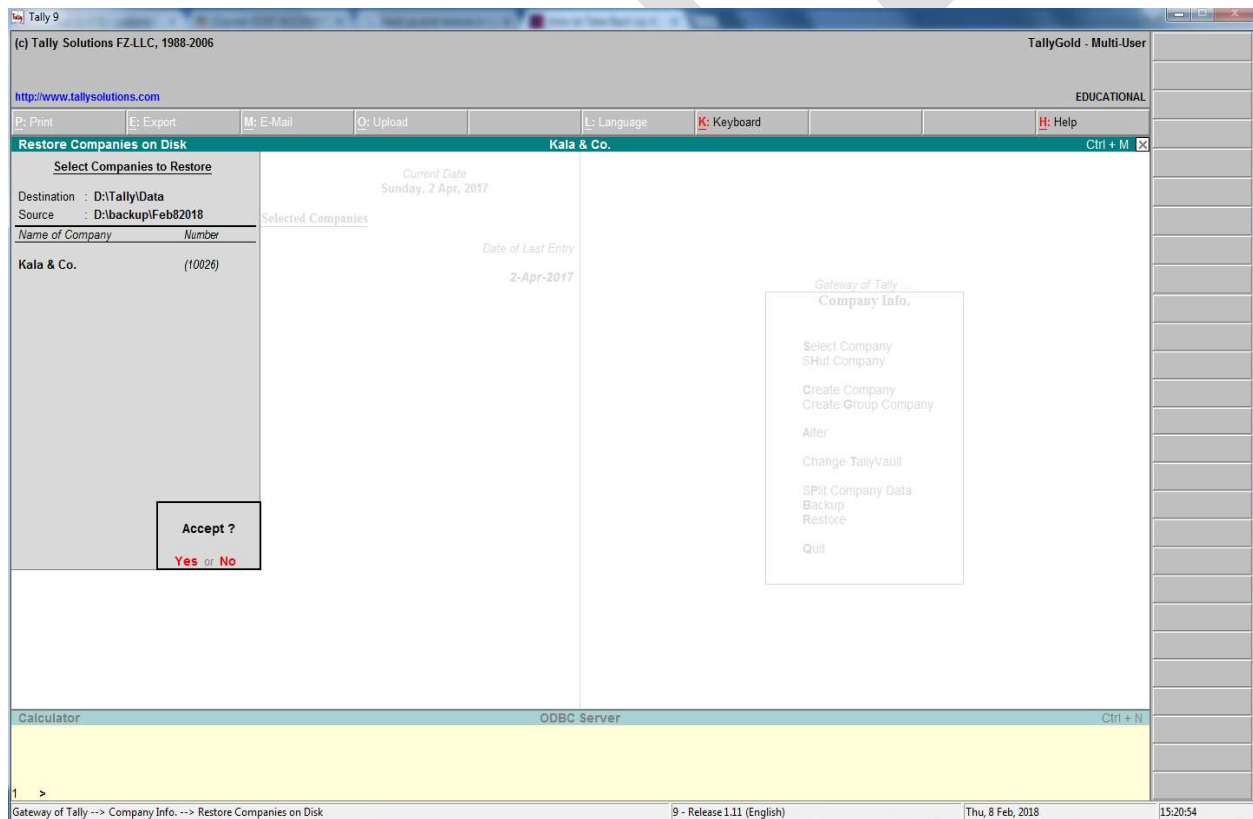
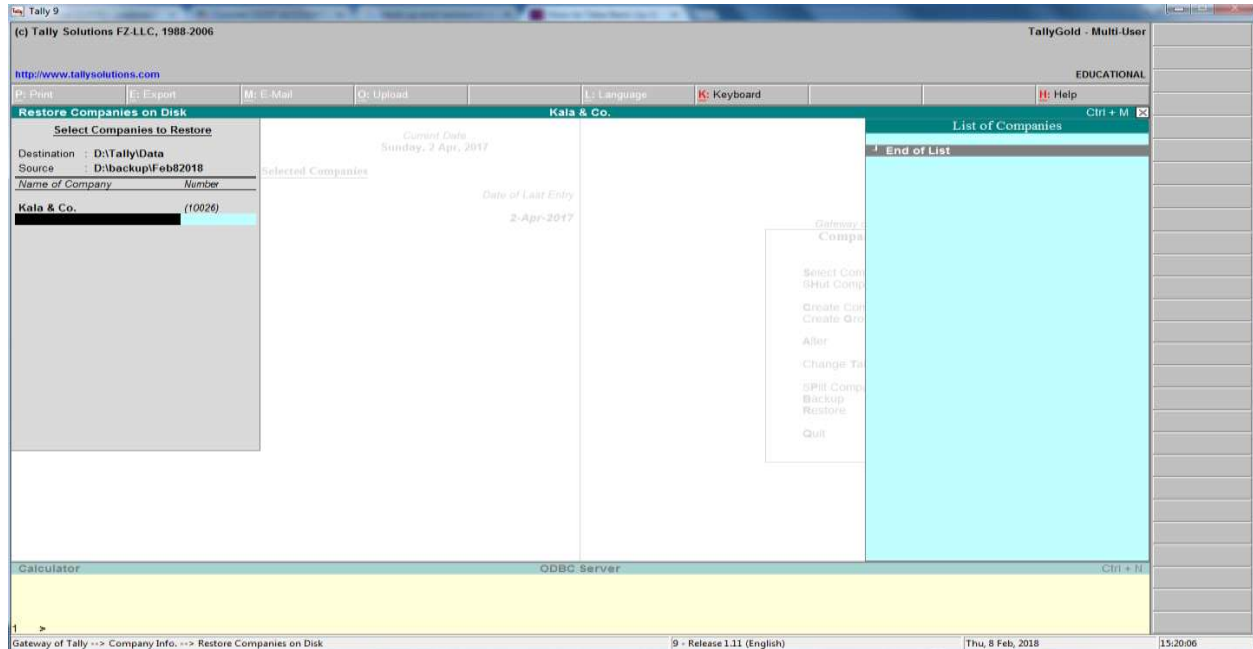
- Step 1: Start → All programs → Tally 9.1 or double click on the Tally icon on the desktop
- Step 2: Choose Create Company from Gateway of Tally → Press **Alt+F3** using the keyboard.
- Step 3: Select **Backup**.
- Step 4: In the **Backup Companies on Disk** screen, by default the cursor is at the **Name of Company**. Press **Backspace** to change the **Source** or the **Destination**.
- Step 5: Select the companies for which backups have to be taken from the **List of Companies**. To stop selecting the companies, select **End of List**.
- Step 6: Press **Y** or **Enter** button to confirm at '**Accept? Yes or No**' to continue taking the Backup
- Step 7: Choose Create Company from Gateway of Tally → Press **Alt+F3** using the keyboard.
- Step 8: Select **Restore**
- Step 9: In the **Restore Companies on Disk** screen provided the paths.
- Step 10: Select the name of the company from the **List of Companies**, for the data to be restored → Select **End of List** to stop selecting the companies.
- Step 11: Press **Y** or the **Enter** button in response to the query '**Accept? Yes or No**'
- Step 12: The **Restore Companies** screen displays the status of the data being restored.

OUTPUT

TACKING BACKUP OF COMPANY DATA



RESTORE COMPANY DATA



## KARPAGAM ACADEMY OF HIGHER EDUCATION

CLASS: II BCOM CA  
COURSE CODE: 16CCU411

COURSE NAME: COST ACCOUNTING (PRACTICAL)  
PROGRAM: 8  
BATCH-2016-2019

Tally 9  
(c) Tally Solutions FZ-LLC, 1988-2006  
<http://www.tallysolutions.com>  
P: Print E: Export M: E-Mail O: Upload L: Language K: Keyboard H: Help  
TallyGold - Multi-User  
EDUCATIONAL  
F1: Condensed  
F2: Period  
F3: Company  
F7: Valuation  
C: New Column  
A: Alter Column  
D: Del Column  
N: Auto Column  
F9: Inv Rep  
F10: Acc Rep  
F11: Features  
F12: Configure  
F12: Range  
F12: Value  
Ctrl + M  
Ctrl + N

Kala & Co. as at 31-Mar-2018		Kala & Co. as at 31-Mar-2018	
<b>Liabilities</b>		<b>Assets</b>	
Capital Account	50,000.00	Fixed Assets	1,00,000.00
Capital	50,000.00	Machinery	1,00,000.00
Loans (Liability)		Current Assets	8,500.00
Current Liabilities	1,00,000.00	Cash-in-hand	(-41,500.00)
Sundry Creditors	1,00,000.00	Bank Accounts	50,000.00
		Profit & Loss A/c	41,500.00
		Opening Balance	
		Current Period	41,500.00
<b>Total</b>	<b>1,50,000.00</b>	<b>Total</b>	<b>1,50,000.00</b>

Gateway of Tally --> Balance Sheet  
9 - Release 1.11 (English)  
Thu, 8 Feb, 2018  
11:31:00

### Result:

Thus the program has been executed successfully and the output is verified.

**PROGRAM: 7**

**PREPARATION OF REPORTS**

- 1. Profit and Loss A/c**
- 2. Balance Sheet**
- 3. Bank Reconciliation Statement**
- 4. Ledgers**
- 5. Ratio Analysis**

**Aim:**

To Create the Stock Groups, Items and Voucher Creation with Inventory Details

**Algorithm:**

- Step 1: Start → All programs → Tally 9.1 or double click on the Tally icon on the desktop
- Step 2: Choose Create Company from Gateway of Tally → Accounts with inventory info → Create company.
- Step 3: Select Inventory Info from Gateway of Tally → Stock Groups → Create → Multiple group creation screen appears to enter the list of group enter the specific name.
- Step 4: Select Inventory Info from Gateway of Tally → Units of Measure → Create → Unit creation screen appears to enter the list of units enter the specific name.
- Step 5: Select Inventory Info from Gateway of Tally → Stock Items → Create → Multiple Stock Items creation screen appears to enter the list of items enter the specific name.
- Step 6: Create voucher entries with inventory details.

**Step 7: To view ratio analysis**

Gateway of Tally→ ratio analysis.

**Step 8: To view Profit & loss a/c**

Gateway of Tally→ Profit &amp; loss a/c

**Step 9: To view Balance sheet**

Gateway of Tally→ Balance sheet

**Step 10: To view Bank Reconciliation Statement**

Gateway of Tally→Display→ Ledgers→Press Alt+F2(To change period→Press F5 for Reconciliation→Insert Bank Date→and then accept it press “Yes”.

**Step 11: Stop the process.****PREPARATION OF REPORTS**

- Profit & Loss a/c
- Balance Sheet
- Bank Reconciliation Statement
- Ledgers
- Ratio Analysis

From the following information prepare the above stated reports

<b>Date</b>	<b>Particulars</b>	<b>Amount (Rs.)</b>
01.1.2017	Kala started business with	2,00,000
04.1.2017	Goods purchased from Rajeev	50,000
05.1.2017	Machinery Purchased from Ragav	1,00,000
07.1.2017	Stationery Purchased	500
10.1.2017	Goods sold for Cash	60,000
15.1.2017	Cash deposited into Bank	50,000
20.1.2017	Interest received	10,000
24.1.2017	Discount Received	2000
25.1.2017	Rent paid	5,000
30.1.2017	Wages paid	8,000
31.1.2017	Salary Paid	50,000

**CLASS: II BCOM CA**  
**COURSE CODE: 16CCU411**

**COURSE NAME: COST ACCOUNTING (PRACTICAL)**  
**PROGRAM: 7**  
**BATCH-2016-2019**

**OUTPUT**

**LEDGER CREATION**

**Multi Ledger Creation**  
 Under Group: All Items  
 For 1-Apr-2017

S.No.	Name of Ledger	Under	Opening Balance
1.	Capital	Capital Account	
2.	Purchases	Purchase Accounts	
3.	Machinery	Fixed Assets	
4.	Ragav	Sundry Creditors	
5.	Stationery	Indirect Expenses	
6.	Sales	Sales Accounts	
7.	Bank	Bank Accounts	
8.	Interest Received	Indirect Incomes	
9.	Discount Received	Indirect Incomes	
10.	Rent	Indirect Expenses	
11.	Wages	Indirect Expenses	
12.	Salary	Indirect Expenses	

**Accept ?**  
 Yes or No

**PROFIT AND LOSS ACCOUNT**

**Profit & Loss A/c**  
 Kala & Co.  
 1-Apr-2017 to 31-Mar-2018

Particulars	Amount	Particulars	Amount
<b>Purchase Accounts</b>	<b>50,000.00</b>	<b>Sales Accounts</b>	<b>60,000.00</b>
Purchases	50,000.00	Sales	60,000.00
<b>Gross Profit c/o</b>	<b>10,000.00</b>		
	60,000.00		60,000.00
<b>Indirect Expenses</b>	<b>63,500.00</b>	<b>Gross Profit b/f</b>	<b>10,000.00</b>
Rent	5,000.00	Indirect Incomes	12,000.00
Salary	50,000.00	Discount Received	2,000.00
Stationery	500.00	Interest Received	10,000.00
Wages	8,000.00	<b>Nett Loss</b>	<b>41,500.00</b>
<b>Total</b>	<b>63,500.00</b>	<b>Total</b>	<b>63,500.00</b>



**CLASS: II BCOM CA**  
**COURSE CODE: 16CCU411**

**COURSE NAME: COST ACCOUNTING (PRACTICAL)**  
**PROGRAM: 7**  
**BATCH-2016-2019**

**BALANCE SHEET**

Kala & Co. as at 31-Mar-2018		Kala & Co. as at 31-Mar-2018	
<b>Liabilities</b>		<b>Assets</b>	
Capital Account	50,000.00	Fixed Assets	1,00,000.00
Capital	50,000.00	Machinery	1,00,000.00
Loans (Liability)		Current Assets	8,500.00
Sundry Creditors	1,00,000.00	Cash-in-hand	(41,500.00)
		Bank Accounts	80,000.00
<b>Total</b>	<b>1,50,000.00</b>	Profit & Loss A/c	41,500.00
		Opening Balance	(41,500.00)
		Current Period	
		<b>Total</b>	<b>1,50,000.00</b>

**BANK RECONCILIATION STATEMENT**

Date	Particulars	Vch Type	Bank Date	Debit	Credit
2-4-2017	Cash	Contra		50,000.00	

Balance as per Company Books :	50,000.00	Accept ?
Amounts not reflected in Bank :	50,000.00	
Balance as per Bank :		Yes or No



## RATIO ANALYSIS

Tally 9		TallyGold - Multi-User	
(c) Tally Solutions FZ.LLC, 1988-2006		F2: Period	
http://www.tallysolutions.com		F3: Company	
EDUCATIONAL			
P: Print	E: Export	M: E-Mail	O: Upload
L: Language	K: Keyboard	H: Help	
Ratio Analysis		Kala & Co.	
Ctrl + M			
Principal Groups	Kala & Co. 1-Apr-2017 to 2-Apr-2017	Principal Ratios	Kala & Co. 1-Apr-2017 to 2-Apr-2017
Working Capital	91,500.00 Cr	Current Ratio	0.09 : 1
(Current Assets-Current Liabilities)		Quick Ratio	0.09 : 1
Cash-in-hand	41,500.00 Cr	(Current Assets-Stock-in-hand : Current Liabilities)	
Bank Accounts	50,000.00 Dr	Debt/Equity Ratio	1 : 1
Bank OD A/c		(Loans (Liability) : Capital Account + Nett Profit)	
Sundry Debtors		Gross Profit %	16.67 %
(due till today)		Nett Profit %	(-)69.17 %
Sundry Creditors	1,00,000.00 Cr	Operating Cost %	169.17 %
(due till today)		(as percentage of Sales Accounts)	
Sales Accounts	60,000.00 Cr	Recv. Turnover in days	days
Purchase Accounts	50,000.00 Dr	(payment performance of Debtors)	
Stock-in-hand		Return on Investment %	488.24 %
Nett Loss	41,500.00 Dr	(Nett Profit / Capital Account + Nett Profit)	
Wkg. Capital Turnover	0.66	Return on Wkg. Capital %	45.36 %
(Sales Accounts / Working Capital)		(Nett Profit / Working Capital) %	
Inventory Turnover	0.00		
(Sales Accounts / Closing Stock)			
Calculator		ODBC Server	
Ctrl + N			
Gateway of Tally --> Ratio Analysis		9 - Release 1.11 (English)	
		Thu, 8 Feb, 2018	
		14:15:53	

Result:

Thus the program has been executed successfully and the output is verified.

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