# 

# KARPAGAM ACADEMY OF HIGHER EDUCATION (Deemed to be University) (Established Under Sec 3 of UGC Act 1956) Pollachi Main Road, Eachanari Post, Coimbatore – 641 021 FACULTY OF ARTS, SCIENCE AND HUMANITIES (FASH) DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

II-B.Com (CA)	IV SEMESTER		BATCH : 2017 – 2020
17CCU411	Cost Accounting Practical		3H – 1C
Instruction Hou	Irs / week: L: 0 T: 0 P: 3 Marks: Int : 40	Ext : 60	Total: <b>100</b>

# Scope

Computerized Accounting using Tally for the maintenance of materials, stock in the order particular day. Stock maintenance and stock issue procedure using computer is very helpful to students to enhance their knowledge on the part of accounting.

# Learning Outcome

- 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

# The following are the list of practical

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. Backup and restore the company information

## **Suggested Readings**

# **Reference Books :**

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

#### Ex. No: 1

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

#### Aim

To Prepare Inventory Statements using FIFO, LIFO, Simple Average and Weighted Average

#### Algorithm

Step1: Double click the Tally icon in desktop menu or in Startup menu

**Step 2:** Gate way of Tally menu Appears click Alt+ F3 a new window opens. Select create a new company option

**Step 3:** Company creation window appears. Enter all details like (Name, mailing name, Address, Pin code, financial year, books beginning from date, etc.) After entering all details click enter and accept the company creation option.

**Step4:** From Gateway of Tally click Inventory Info  $\rightarrow$  Stock Groups $\rightarrow$  Create. Create a new stock group and give items addable option as yes or no. Create Units of measure as Units or Kilograms. Create stock items and enter opening balance in quantity column and accept the stock items.

**Step 5:** Gateway of Tally  $\rightarrow$ Inventory Vouchers and enter the stock details. After entering the stock purchase and issues accept the inventory vouchers. From gateway of tally click stock transfer option and give Alt+ C a new window displayed. To view the Inventory Statements Click FIFO, LIFO, Average cost, Standard Price.

**Step 6:** Inventory Statements Displayed

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

🐜 Tally 9							.lignit.	Strengt St.								X
(c) Tally Solution	ns FZ-LLC, 1988-200	6												Ta	llyGold - Multi-Use	r <u>F1</u> : Detailed
10. 1. 1.10																F2: Period
http://www.tallyso	lutions.com									1	-		1		EDUCATIONAL	F3: Company
P: Print Stock Summar	E: Export	M: E-Mail	<u>0</u> : U	lpload		Ma	L: La	nguage ar	K: Keyl	board		_		_	H: Help	F4: Group
STOCK SUMMA	<u>, , , , , , , , , , , , , , , , , , , </u>					Materials	inan rum		Materials			Materials	_	×	Materials	F5: Item-wise
D. Alanti	0.01	Mat	than Kum	ar 2007	Ma	than Kum	lar 1 0007	Ma	than Kuma	ar 2007	Ma	than Kuma	ar 0007	Ma	than Kumar	F6: Monthly
Particula	ars	I-Apr-20	UG TO 31-IVI	ar-2007	T-Apr-20	FIFO	1ar-2007	T-Apr-20	16 to 31-ivit IFO Annual	ar-2007 	1-Apr-20	Avg. Cost	ar-2007	1-Apr-20	Std. Price	F7: Show Profit
		Clos Quantity	ing Balan Rate	value	Clos	sing Balar Rate	ICE Value	Clos Quantity	sing Balan Rate	Value	Clos Quantity	ing Balan Rate	ce Value	Clos	ing Balance Rate Value	F7: Orders
		Quantity	nuco	Value	Quantity	THUE	Valdo	Quantity	nuto	Value	Quantity	nuto	Value	Quantity	Nato Valuo	
Materials		75 Unit	12.53	940.00												
Material A					75 Unit	13.00	975.00	75 Unit	12.00	900.00	75 Unit	12.53	940.00	75 Unit		
																-
																C: New Column
																A: Alter Column
																- D: Del Column
																N: Auto Column
																F9: Inv Rep
																F10: Acc Rep
Grand Tot	al	75 Unit		940.00	75 Unit		975.00	75 Unit		900.00	75 Unit		940.00	75 Unit		F11: Features
Calculator						OD	BC Serve	er							Ctrl + N	F12: Configure
																F12: Range
1 >																F12: Value
Gateway of Tally>	Stock Summary							9 - 1	Release 1.11	(English)			Thu	, 6 Dec, 2018		14:21:59

# Output Ex. No.1 FIFO, LIFO, Simple Average, Weighted Average

#### **Result:**

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

Ex. No: 2

#### **Prepare Bank Reconciliation Statement**

#### Aim

To Prepare Bank Reconciliation Statement

#### Algorithm

Step1: Double click the Tally icon in desktop menu

Step 2: Create a New company with all required information in accounts with inventory mode

Step 3: Gate way of Tally menu Appears click Accounts Info  $\rightarrow$ Ledger  $\rightarrow$  Single ledger  $\rightarrow$  Create ledger

Step 4: Create Single ledgers like (Sbi Bank, IOB Bank, Hdfc Bank etc.)

Step5: Go to Gateway of Tally $\rightarrow$  Accounting Vouchers. Press F4 Contra Voucher displayed. Enter all vouchers related to bank(Withdrawal and deposits) and accept the vouchers.

Step 6: Go to gateway of tally  $\rightarrow$  Display  $\rightarrow$  Accounts Book  $\rightarrow$  Bank Books  $\rightarrow$  Press F5 Reconciliation statement displays. Change the transaction dates. Balance as per bank displays.

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

#### **Output Ex. No.2 Bank Reconciliation Statement**

🐚 Tally 9					al banks						L D X
(c) Tally Solu	utions FZ-LLC, 1988-200	)6							TallyG	iold - Multi-User	Set all Dates
76 N. 14											
http://www.tal	lysolutions.com	hieron	A.11122	1	Late Anna Anna	<b>1</b>				EDUCATIONAL	
P: Pont	E: Export	M: E-Mail	Q: Upicad	Matha	L: Language	K: Keyboard			<u>II</u>	telp Otd + M	
Ledger Hdf	ic Bank			Widtha	i Nullidi				1-Mar-2007 1	o 31-Mar-2007	
Lougor. Har	o Danit			(Recon	ciliation)					• • • •	
Date	Particulars						Vch	Type Bank Dat	e Debit	Credit	
31-3-2007 Ca 31-3-2007 Ca 31-3-2007 Ca 31-3-2007 Ca	ish ish ish						Cor Cor Cor	tra 31-3-200 tra 31-3-200 tra 31-3-200 tra 31-3-200	7 7 5,00,000.00 7 2,00,000.00	1,00,000.00	
						E	Balance as per Co	ompany Books		4.00.000.00	
							Amounts not ret	lected in Bank		4 00 000 00	
Calculator				ODBC	Corvor		Balance	as per Bank		4,00,000.00	
valuator				0000	ourver					OUTEN	
											F11: Features
1 >											F12: Configure
Gateway of Tall	y> Display Men <mark>u&gt; A</mark> cc	count Books> Cash/Ber	Monthly Summary> L	.edg <mark>er</mark> Vouchers> Bar	k Reconciliation 9	- Release 1.11 (English)	)		Thu, 6 Dec, 2018		14:25:31

#### **Result:**

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

#### Ex. No: 3

#### Preparation of Financial ratio, Operating Ration and Investment Ratio

#### Aim

To prepare Financial ratio, Operating Ration and Investment Ratio.

#### Algorithm

Step1: Double click the Tally icon in desktop menu

Step 2: Create a New company with all required information in accounts with inventory mode

Step 3: Gate way of Tally menu Appears click Accounts Info  $\rightarrow$ Ledger  $\rightarrow$  multiple ledger  $\rightarrow$  Create ledger

Step 4: Create ledgers (Wages, Rent, Salaries, Purchase, Sales, Discount received, Commission, etc.) and accept the ledger

Step5: Pass the necessary vouchers like Payment, Receipt, Contra, Purchase, Sales related to the Ledgers and accept the vouchers.

Step 6: Go to gateway of tally in generation of reports click Ratio analysis. Financial ratio, Operating Ration and Investment Ratio will be displayed.

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

Tally.ER	19									
P: Print	E: Export	M: E-Mail	O: Upload	§: Shop	G: Language	K: Keyboard	K: Control Centre	H: Support Centre	H: Help	F2: Period
Ratio Ana	ysis			Matha	n Kumar				Ctrl + M 🐰	F3: Company.
Princ	inal Grouns			Mathan Kumar For 1-Apr-2016	Principal	Patios			Mathan Kumar For 1-Apr-2016	
11100				10111012010	Timorput	NULIUS			10117012010	
Working (	`anital			29.86.000.00 D	Current Ratio				1 99 -1	
(Current	Assets-Current Liabilities)			10,00,000,00 0	(Current Asset	s : Current Liabilities)			1.0011	
Cash-in-ha Bank Acco	and punts			34,61,000.00 D	r Quick Ratio r /Current Asset	s-Stock-in-hand : Curr	rent Liabilities)		1.99 ; 1	
Bank OD /	4/c			10000000000	Debt/Equity Rati	0			0.00 ; 1	
Sundry De	ebtors			4,75,000.00 C	(Loans (Liabilit	y) : Capital Account +	Nett Protitj			
(due till Sundry Cr	today) editors			10 00 000 00 D	Gross Profit %				52.50 % 48.60 %	
(due till	today)			and a second second	Operating Cost	1 771 - 1			51 40 %	
Sales Acc	ounts			10,00,000.00 C	(as percentage	of Sales Accounts)			0.00 4.00	
Stock-in-h	and			4,13,000.00 D	payment perfo	in days rmance of Debtors)			0.00 days	
Nett Profit				4,86,000.00 C	r Return on Invest	tment %			16.28 %	
Wkg. Cap	ital Turnover Locauste (Warking Casital			0.33	Nett Profit / Ci	apital Account + Nett   Conital N	Profit )		16 29 90	
Inventory	Turnover			0.00	(Nett Profit / W	(orking Capital) %			10 20 10	
(Sales A	Accounts / Closing Stock)									C: New Column
										At Alter Column
										D: Del Column
										- II: Auto Column
										F9: Inv Rep
										F10: Acc Rep
										F11: Features
										F12: Configure
0.0.2						Di Damaia Lina III T	Sectors ( inc. 11) Sec.	na All Connor Cal	A	F12: Range
A: Mair	-		210	-	^	W VALIANA FILLA DI L	ANDIA TILIS I PLANT	ne na lohare: oek	Ctrl + N	F12: Value
Tally MAIN •	> Gateway of Tally> Ratio	Analysis					(c) Tally Solutions P	rt. Ltd., 1988-2015	Thu, 9 Mar, 2017	19:06:51
Â									8 . A 8	a De 19:06
V	💆 🗐 🔥									09-63-2017

# Output Ex. No.3 Financial ratio, Operating Ratio, Investment Ratio

#### **Result:**

Ex. No: 4

#### **Prepare Cash Flow and Fund Flow Statement**

Aim

To Prepare Cash Flow and Fund Flow Statement

#### Algorithm

Step1: Double click the Tally icon in desktop menu

Step 2: Create a New company with all required information in accounts with inventory mode

Step 3: Gate way of Tally menu Appears click Accounts Info  $\rightarrow$ Ledger  $\rightarrow$  multiple ledger  $\rightarrow$  Create ledger

Step 4: Create ledgers (Wages, Rent, Salaries, Purchase, Sales, Discount received, Commission, etc.) and accept the ledger

Step5: Pass the necessary vouchers like Payment, Receipt, Contra, Purchase, Sales related to the Ledgers of Emerald & Co and accept the vouchers.

Step 6: Go to Gateway of tally in generation of reports click Display option  $\rightarrow$  Cash/ Fund Flow option $\rightarrow$  Net cash flow and net fund flow will be displayed.

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

Jutput	Ex. No.4	Cash Flo	ow Stateme	nt						
🍓 Tally 9					and Manual Pro-		No. of Concession, Name			
(c) Tally Solut	ions FZ-LLC, 1988-20	006						Та	llyGold - Multi-User	F1: Detailed
										F2: Period
http://www.tally	solutions.com	100			1				EDUCATIONAL	F3: Company
P: Print	E: Export	M: E-Mail	O: Upload	1044 1045	L: Language	K: Keyboard			H: Help	F4: Daily Flow
Cash Flow S	ummary			Mathar	n Kumar				Ctrl + M ×	
Inflow			1-	Mathan Kumar Mar-2007 to 31-Mar -2007	Outflow			1-1	Mathan Kumar Aar-2007 to 31-Mar -2007	
Capital Accou	int			1,00,00,000.00	Direct Expenses				20,000.00	
Indirect Incon	165			1,40,000.00	Indirect Expenses				2,00,000.00	
										-
										C: New Colum
										A: Alter Colun
										D: Del Colum
										N: Auto Colur
										F8: Other Rep
				1 more					1 more	F9: Inv Rep
Total				1,01,40,000.00	Total				3,00,000.00	F10: Acc Rep
				Nett Inflov	v: 98,40,000.00					F11: Features
Calculator				ODBC	Server				Ctrl + N	F12: Configure
										F12: Range
										F12: Value
Sateway of Tally	> Display Menu> C	ash/Funds Flow> Cas	h Flow> Cash Flow Summa	D/	9 - R	elesce 1 11 (English)		Thu 6 Dec 2018	- P	14-31-54
Acceray of Tally	- Display Mena> C	dang - dirus i low> Casi	cash now summa	")	3 - 10	cose titt (cirginsil)		Thu, 0 Dec, 2018		

# **Output Ex. No.4 Fund Flow Statement**

🙀 Tally 9		
(c) Tally Solutions FZ-LLC, 1988-2006 TallyGold -	Multi-User	F1: Detailed
		F2: Period
http://www.tailysolutions.com ED	UCATIONAL	F3: Company
P: Print E: Export M: E-Mail O: Upload L: Language KC Kayboard H: Help		
Punds Flow summary watnan kumar Construction of Construction o		
المستعمر المستعمر Sources 1-Mar-2007 to 31-Mar Applications 1-Mar-2007 -2007 -2007	o 31-Mar 7	
	-	
Capital Account 1,00,00,000,00 Nett Loss	1,65,060.00	
	-	
	-	
	-	
	-	
	-	
		C: New Column
		A: Alter Column
		D: Del Column
		N: Auto Column
1 more	more J	
Total 1,00,00,000 Total 1	1,65,060.00	F8: Other Rep
Particulars Opening Balance Closing Balance Durg	Cap Increase	F9: Inv Rep
Current Labilities 0,000.00 DF 39,40,340.00 DF 39	5,54,940.00	F10: Acc Rep
Working Capital 6,000.00 Dr 98,40,940.00 Dr 98	8,34,940.00	F11: Features
Calculator ODBC Server	Ctrl + N	F12: Configure
		F12: Range
1.5		F12: Value
Gateway of Tally> Display Menu> Cash/Funds Flow> Funds Flow Summary 9 - Release 1.11 (English) Thu, 6 Dec, 2018	14	4:32:21

## **Result:**

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

#### Ex. No: 5

#### Create Stock and Stock groups

#### Aim

To Create Stock and Stock groups

#### Algorithm

Step1: Double click the Tally icon in desktop menu

Step 2: Create a New company with all required information in accounts with inventory mode

Step 3: Gate way of Tally menu Appears click Inventory Info  $\rightarrow$ Stock group's  $\rightarrow$  Multiple Stock group $\rightarrow$  Create Groups (Ex: Computer Accessories, Stationeries, etc.,) and accept the stock group.

Step 4: Create Units of Measurement (Numbers as Nos, Kiogram as Kgs, Litres as Ltr) and accept the Units of Measurement.

Step 5: Go to Gateway of Tally click Inventory Info  $\rightarrow$ Stock group's  $\rightarrow$  Display. Stock groups displayed

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

# **Output Ex. No.5 Stock groups**

Tally 9				. 18	1 Kinds					- C X
(c) Tally Sol	utions FZ-LLC, 1988-2006								TallyGold - Multi-User	F3: Company
									FRUENTIONN	F3: New Cmp
nttp://www.tai	lysolutions.com	IL C M-J	burner.		la la servicia s	W. Verlager			EDUCATIONAL	F4: Parent
Multi Stock	Group Display	M. Leval	U. Uptas	Mathan	E. Language Kumar	N. Nej Wei			Ctrl + M	Ed: New Parer
Under Group	) I All Item	s		THESTER						
										F&Siglian
S.No. Nai	me of Stock Group							Under	Items are Addable (VIN)	FT: Skip Pare
									Huddole (1111)	F&: Skip Detail
1. Comp 2 Hard	uter Accessories Disks						1 P 1 P	rimary Irimary	Yes	l.
3. Keyb	pards						i P	rimary	Yes	
4. Mater 5. Mobil	rials le Phones						I P	rimary Irimary	Yes	-
6. Monit	lors						I P	rimary	Yes	
7. Printe 8. Proce	ers Essors						II P	rimary Irimary	Yes	-
									1.12	
										-
										-
				////	2000.0					G: Groups
Calculator				ODBC	server				CIREN	lt items
										1
>										F11: Features
ateway of Tall	y> Inventory Info> Stock	k Groups> Multi Stock	Group Display		9.	Release 1.11 (English)		Thu, 6 De	r, 2018 i	4:36:13

#### **Result:**

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

#### Ex. No: 6

#### Create Stock Group and Stock Items and Enter the Vouchers

#### Aim

To create Stock Group and Stock Items and Enter the Vouchers

#### Algorithm

Step1: Double click the Tally icon in desktop menu

Step 2: Create a New company with all required information in accounts with inventory mode

Step 3: Gate way of Tally menu Appears click Inventory Info  $\rightarrow$  Stock group's  $\rightarrow$  Multiple Stock group $\rightarrow$  Create Groups Celeron, Tally and accept the stock group.

Step 4: Create Units of Measurement (Numbers as Nos) and accept the Units of Measurement.

Step5: Create Stock Items (Hardisk, Keyboards, Monitors, Printers)

Step 6: Go to gateway of tally in Reports menu click stock summary option. Created stock summary will be displayed.

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

#### **Output Ex. No.6 Stock with Vouchers**

🔄 Tally 9										
(c <mark>)</mark> Tally Soluti	ons FZ-LLC, <mark>1</mark> 988-20	06						TallyGold	- Multi-User	Ff: Detailed
http://www.tolka	elutions nom							,	DUCATIONAL	F2: Period
Di Driet	E Event	H. E.Mai	Or Heland		W. V. and and	- Y	1	U. U.la	DUCATIONAL	F3: Company
Stock Summa	E Export	III. E-Wali	<u>n</u> r ohoan	Mathan Kumar	N. Nejîtêk			n. nep	Ctrl + M 🗙	F4: Group
							N	lathan Kumai	r	F5: Item-wise
Particul	ars						1-Apr-2	2006 to 31-Mar	-2007	F6: Monthly
							Quantity	Rate	e Value	F7: Show Profit
										F7: Orders
Hard Disks							12 Nos	12,500.00	1,50,000.00	
Keyboards Materials							10 Nos 75 Unit	1,200.00	12,000.00 940.00	
Monitors							12 Nos	8,000.00	96,000.00	
Printers							12 Nos	8,900.00	1,06,800.00	
1100033013							12 1109	0,000.00	913200100	
										-
										C: New Column
										A: Alter Column
										D: Del Column
										K: Auto Column
										F9: Inv Rep
										F10: Acc Rep
Grand To	ital			0000 64444	_			-	4,32,940.00	F11: Features
Galculator				ODDC SELVEL					(JEE ± IV	F12: Configure
										F12: Range
1 >										F12: Value
Gateway of Tally -	-> Stock Summary				9 - Release 1.11 (English)		Thu, 6 Dec	2018		14:40:20

## **Result:**

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

#### Ex. No: 7

#### **Preparation of Reports**

#### Aim

To prepare reports for the following Profit & Loss Account, Balance Sheet, Bank Reconciliation Statement, Ledgers, Ratio Analysis.

#### Algorithm

Step1: Double click the Tally icon in desktop menu

Step 2: Create a New company with all required information in accounts with inventory mode

Step 3: Gate way of Tally menu Appears click Accounts Info  $\rightarrow$ Ledger  $\rightarrow$  multiple ledger  $\rightarrow$  Create ledger

Step 4: Create ledgers (Wages, Rent, Salaries, Purchase, Sales, Discount received, Commission, etc.) and accept the ledger

Step5: Pass the necessary vouchers like Payment, Receipt, Contra, Purchase, Sales related to the Ledgers and accept the vouchers.

Step 6: Go to gateway of tally in generation of reports click balance sheet option balance sheet of will be displayed for the created vouchers and click profit and loss account option trading and profit and loss account of will be displayed. Click Display option and click accounts book select bank accounts and press F5 reconciliation statement displayed. From Gateway of Tally click accounts info $\rightarrow$  ledgers $\rightarrow$  multiple $\rightarrow$  and click display. Created ledgers will be displayed.

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

Output Ex	<u>x. No.'</u>	7 Profit	and L	oss accoun	t					
🛐 Tally,ERP 9										
P: Print E: E	Export	M: E-Mail	O: Upload	<u>S</u> : Shop	G: Language	K: Keyboard	K: Control Centre	H: Support Centre	H: Help	FI: Detailed
Profit & Loss A/c				Matha	ı Kumar				Ctrl + N 🗙	F2 Period
_				Mathan Kumar	_			Ma	than Kumar	F3: Company
Particulars			1.	Apr-2016 to 1-Jun-2016	Particular	\$		1-Apr-2	)16 to 1-Jun-2016	CT-Valuation
										C. O. L. L. L. M
Opening Stock				1,51,537.50	Sales Accounts				58,48,000.00	2 Schednie VI
Purchase Accounts				12,90,000.00	Closing Stock				2,41,267.50	
Direct Expenses										
Gross Profit c/o				46,47,730.00						
				60,89,267.50					60,89,267.50	
Indirect Expenses				1 44 000 00	Gross Profit h/f				A6 A7 730 00	
Natt Profit				45 20 730 M	Indirect Incomes				40,41,150,00	
inet From				101001100100	Indirovi inconica				40,000,00	
										C: New Column
										A: Alter Column
										D: Del Column
										N: Auto Column
										ER: Inv Rep
										E10: Arc Rep
										Eff: Fosture
										CID. CC
Total				46,83,730.00	Total				46,83,730.00	FIZ: Compute
Q: Quit						R: Remove Line U	Restore Line Ut Resto	re All Space: Sele	ct	F1Z: Kange
	1.0	N.		10 N	N		-	Jac.	Ctri + N	F12: Value
Tally MAIN> Gateжay of	Tally> Profit 8	l Loss A/c					(c) Tally Solutions Pv	t. Ltd., 1988-2015	Thu, 9 Mar, 2017	19:52:59
		60 (-	1					C.	· · · ·	
👌 🖉 🔓	0								BI 🔺 🌔	09-43-2017

Prepared by: Dr. V. Mathan Kumar, Assistant Professor, Department of Commerce, KAHE

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

fally,ERP 9										00
Print	E: Export	M: E-Mail	O: Upload	Shop	G: Language	K: Keyboard	K: Control Centre	H: Support Centre	Help	F1: Detailed
ance Sheet				Matha	n Kumar				Ctri + M 🗴	F2: Period
				Mathan Kumar	daran a			Matha	n Kumar	FI: Company
labilities				as at 1-Apr-2016	Assets			as at 1-	Apr-ZV16	F7: Valuation
										C Schadula
ital Account				25,00,000.0	Current Liabilitie	s			2,50,000 <mark>.0</mark> 0	
ns (Liability)					Current Assets				19,86,000.00	
					Profit & Loss A/c				2,64,000.00	
					Opening Balan	Ce		2 6/ 000 00		
					Concist Conco			1,07,000.00	2	
										C: New Colu
										A: Alter Colu
										D: Del Colon
										- II- Auto Colu
										<b>10.10</b>
										га: пу кер
										F1U: Acc He
										F11: Feature
otal				25 00 000 00	Total				25.00 000 00	F12: Configu
uit				20,00,000.00		D. Damain Lina III	Dantana Lina III. Danta	un All Conson Calast		F12: Range
un		il.		-	^	W. Veniove Flue	neasone cane La riveat	no nu opaces osiect	Chri + N	F12: Value
VAIN> Gate/	iay of Tally> Bala	nce Sheet			M.F		(c) Tally Solutions Pi	t. Ltd., 1988-2015 TI	iu, 9 Mar, 2017	19:05:31
	na ann an Ann an Ann						Transa Costa Calenda	And the second	www.com//	

Prepared by: Dr. V. Mathan Kumar, Assistant Professor, Department of Commerce, KAHE

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

#### 🖬 Tally 9 0 (c) Tally Solutions FZ-LLC, 1988-2006 TallyGold - Multi-User S: Set all Dates http://www.tallysolutions.com EDUCATIONAL K: Keyboard H: Help Bank Reconciliation Mathan Kumar Ctrl + M X Ledger: Hdfc Bank 1-Mar-2007 to 31-Mar-2007 (Reconciliation) Date Particulars Vch Type Bank Date Debit Credit Contra 31-3-2007 31-3-2007 Cash 1,00,000.00 31-3-2007 Cash 31-3-2007 10,00,000.00 Contra 31-3-2007 Cash 5,00,000.00 Contra 31-3-2007 31-3-2007 Cash Contra 31-3-2007 2,00,000.00 Balance as per Company Books : 4,00,000.00 Amounts not reflected in Bank 4,00,000.00 Balance as per Bank : **ODBC Server** Calculator F11: Features F12: Configure > Gateway of Tally --> Display Menu --> Account Books --> Cash/B...er Monthly Summary --> Ledger Vouchers --> Bank Reconciliation 9 - Release 1.11 (English) Thu, 6 Dec, 2018 14:25:31

#### **Output Ex. No.7 Bank Reconciliation Statement**

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

Du	tput Ex	. No.7 Le	dgers								
Ŭ Ta	ly:ERP 9			1.000						0	0 %
P: Pi	nt. Eff	Biport N: E-M	lail O: Upload	<u>S</u> : Shep	G: Language	K: Keyboard	<u>¥</u> : Control Centre	∐: Support Centre	H: Help	F3: Car	nqany
Nulti	Ledger Creation	Lantes			Mathan				Ch	HN × Fisher	w Crop
Unde	r Group	· · All Items							For 1-Ap	r-2016 F4: Par	rent .
S.No.	Name of L	edger					Under	Opening B	alance	DIC E4: New	v Parent
	Dulidiana					ria.					
1.	Computer					Fixed	Assets Assets			Z: Zero	
3.	Machinery					Fixed	Assets			F6: Ski	in Names
4.	Rent Received Rent					Indirec	t incomes t Expenses			F7: Sh	
6.	Salaries					Indirec	t Expenses			F8: Ski	ip Details
7.	Commission Wades					Direct	t Expenses Expenses				
9.	Kumar Capital					Capita	Account				
10.	Sales Return Purchase Ret					Sales Purcha	Accounts Ise Accounts				
											_
											_
										-	
										-	_
										-	
										-	_
										-	
										_	_
										12 D Drail	une i
									Ассер	<u>u</u> 6/00	ups
									Yes or	No	dia -
Q: Q	iit 🛛 🛓 Acc	ept D; Celete				R: Remove Line	U: Restore Line 📙 Rest	tare All		RIG P	onteror
TaluA	IANI S Calassian of	Tally a free outs lef-	Ladaan - S.Multi Ladaar Coo	ine in the second s	٨		(a) Tally California	+ 1+4 1000 3015	Ctrl	+N	ealuites
raiy iv	ных> цаселаў от	rany> Accounts mild	<ul> <li>Leagers&gt; multi Leager Clea</li> </ul>	uun			(c) raily solutions P	VG LIU <sub>N</sub> 1900-2013	jouri, 20 Jen, 2	ate (41:275)	
0	0	0 🛚	TERP 0						BN .	0 🗑 🖁	21:27 28-01-2018

Prepared by: Dr. V. Mathan Kumar, Assistant Professor, Department of Commerce, KAHE

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

Juipui	EA. 110.1	Natio	Anarysi	3						
S D D L			0.01.1	0.01	0	WHEN A			nur.	
	ELEXPOR	M: E-M3I		5: Suob	G: Language	NI Keyboard	T: Control Centre	II: Support Centre	п пер	HXX Penod
Katio Analysis				Matha Matha	n Kumar					F3: Company.
Principal	Groune			For 1-Anr-2016	Principal	Patios			Mathan Kumar For 1-Apr-2016	
· · · · · · · · · · · · · · · · · · ·	010000			10111012010	Trincipar	nutros			T OT T P OT LO TO	
Vorking Capital	A			29,86,000.00 E	Current Ratio	Allerterin			1.99 ; 1	
Connent Assets	Hourrent Liaonities)			34 61 000 00 F	Current Assets	: Current Liboliities)			199-1	
lank Accounts				10,00,000.00 C	Current Assets	-Stock-in-hand ; Curr	ent Liabilities)			
Bank OD A/c					Debt/Equity Ratio	)	and a second		0.00 1	
Sundry Debtors				4,75,000.00 C	(Loans (Liability	) : Capital Account +	Nett Profitj			
(due till today)					Gross Profit %				52.50 %	
due till today				10,00,000.00 E	Nett Profit %				48.60 %	
(uue un tuudy)				10.00.000.00.0	(as percentace	of Sales Accounts			01.40 %	
Sales Accounts Purchase Accounts	nte			10,00,000,00 C	r Pary Turnovar i	n dawe			A MA dave	
tock in hand	113			4,13,000.00 L	(payment perfor	mance of Debtors)			u.uu uaya	
lett Profit				4,86,000.00 C	Deturn on Invest	nont %			16 22 %	
Nkg. Capital Tur	nover			0.3	3 (Nett Profit / Ca	oital Account + Nett i	Profit )		10 20 10	
(Sales Account	s / Working Capital)				Return on Wkg.	Capital %	1000		16.28 %	
nventory Turnov	ier Volumi oluvia			0.0	0 (Nett Profit / W	orking Capital) %				
(Sales Account	s / Ulosing Stock)									C: New Column
										- At Alter Colum
										D: Del Column
										📙 Auto Colum
										F9: inv Rep
										F10: Acc Ren
										Citle Factures
										r n, realutes
										H12: Configure
) Ouit						R Remove Line	Sisters Line II- Port	we All Snarp Sal	rt	F12: Range
				10	^	a reners tille (0)		of the option of the	Chri + N	F12: Value
ally MAIN> Gate	way of Tally> Ratic Al	nalysis					(c) Tally Solutions Pu	t. Ltd., 1988-2015	Thu, 9 Mar, 2017	19:06:51
									B . 6 9	19:06

#### **Result:**

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

#### **Ex. No: 8**

#### **Backup and Restore company Information**

#### Aim

To create Backup and Restore the company Information.

#### Algorithm

Step1: Double click the Tally icon in desktop menu

Step 2: Create a New company with all required information in accounts with inventory mode

Step 3: Gate way of Tally menu Appears click Accounts Info  $\rightarrow$ Ledger  $\rightarrow$  multiple ledger  $\rightarrow$  Create ledger

Step 4: Create ledgers (Wages, Rent, Salaries, Purchase, Sales, Discount received, Commission, etc.) and accept the ledger

Step5: Pass the necessary vouchers like Payment, Receipt, Contra, Purchase, Sales related to the Ledgers and accept the vouchers.

Step 6: Go to gateway of Tally Press ALT+ F3 Backup option appears. Enter the backup option and select the company and select the source to save the company information. All information of the company is backed up and saved in the source of the computer.

Step 7: Go to gateway of Tally Press ALT+ F3 Restore option appears. Enter the restore option and select the company and select the source to retrieve the company information. All information about the company is stored back to the tally server.

#### COURSE NAME: COST ACCOUNTING PRACTICAL BATCH-2017-2020

# Output Ex. No.8 Back up

, and second second second	50). 							ranyoon - man-our	-
ttp://www.tallysolutions.com								EDUCATIONAL	-
2 Print E: Export	M: E-Mail	O: Upload		L: Language	K: Keyboard			H: Help	
Backup Companies on Disk				10		1	Listoff	CIII + M	٩
Source : C:\Tafly\Data Destination : A:\ Name of Company Namt Mathan Kumar (1001	er action Co					Gabreay e Compar Seed Comp DHuil Compo Create Grou Ahm Change Tat Backup Restore Quil	End of List     Abc     A	(100710) Apr 2006 to Mar 2007 (10007) Apr 2006 to Mar 200 (10007) Apr 2016 to Mar 200 (10007) Apr 2016 to Mar 200 (100001) Apr 2016 to Mar 200 (10001) Apr 2016 to Mar 200 (100711) Apr 2016 to Mar 200 (100711) Apr 2016 to Mar 200 (100711) Apr 2016 to Mar 200 (100715) Apr 2016 to Mar 200 (100715) Apr 2016 to Mar 200 (100715) Apr 2016 to Mar 200	
Calculator			ODBC	Server				CET 4 N	
									1

# **Output Ex. No.8 Restore**

, rung solutions ( 2-2-2-0, 1000-2000							Tanyootu - Mulu-oser
ttp://www.tallysolutions.com							EDUCATIONAL
Print E: Export	M: E-Mail	Q: Upload		L: Language	K: Keyboard		H: Help
Restore Companies on Disk	- 10		Mathan	Kumar			Ctrl + M 🗙
Select Companies to Restore							
Source : e	lected Cor						
Name of Company Numb	<u>a</u>						
Mathan Kumar (1001)	))						
						Select Company SHut Company	
						Alter	
						Change TallyVault	
Acc	ept?						
Yes	or No						
O-local-			0000				017
Galculator			ODBC S	erver			Ctrl + N
>							

#### **Result:**