# Lecture 1
# PAPER-OM-3
# (Database Management System (DBMS)
### (MS Access):-

**WHAT IS DATABASE:-**

It is collection of well-organized related records in coherent manner. These records stored in the form of table. It consists of rows and columns. Rows are known as tuples and columns are known as attributes.

**Example:-**Employee records, Students records, telephone Directory, Inventory control, Patients records, etc.

**EMP (Table):-**

| Eno | Ename | Job | Sal | Deptno |
|-----|-------|-----|-----|--------|
| 101 | Ajay | Steno | 12000 | 10 |
| 102 | Vijay | Manager | 22000 | 20 |
| 103 | Mukesh | Clerk | 10000 | 10 |

**Eno, Ename, Job, Sal, Deptno** ⟶ **Fields Name/Attributes Name/Column Name**

**Number of Attributes=5**
**Number of Tuples=3**
**Cardinality of EMP table=3**
**Degree/Arity of EMP=5**

**DBMS:-**It is an efficient system/Software by which we manage database.
**Example:-**MS Access, Oracle, SQL Server, DB-2, Ingress, FoxPro etc.
**Functions of DBMS:-**
- ✓ **Creation of New database.**
- ✓ **Deletion of existing database.**
- ✓ **Renaming database.**
- ✓ **Updating database.**
- ✓ **Searching of records.**
- ✓ **Sorting of records.**
- ✓ **Indexing of records.**
- ✓ **Creation of View (Logical table).**
- ✓ **Performing efficient query on database.**
- ✓ **Applying constraints (validation rules) on database.**
- **Etc.**

**Three View of Data:-**
1. **Logical View.**
2. **Conceptual View.**
3. **Internal View.**

**Logical View:-**

**EMP (Table)**
**Eno**
**Ename**
**Job**
**Sal**
**Deptno**
**Date_Of_Join**
**Address**
**Age**

**Conceptual View:-**

    **EMP (Table)**

| | |
|---|---|
| **Eno** | **Number.** |
| **Ename** | **Text.** |
| **Job** | **Text.** |
| **Sal** | **Currency.** |
| **Deptno** | **Number.** |
| **Date_Of_Join** | **Date.** |
| **Address** | **Text.** |
| **Age** | **Number** |

**Internal View:-**

    **EMP (Table)**

| | | |
|---|---|---|
| **Eno** | **Number.** | **14** |
| **Ename** | **Text.** | **25** |
| **Job** | **Text.** | **18** |
| **Sal** | **Currency.** | **20** |
| **Deptno** | **Number.** | **10** |
| **Date_Of_Join** | **Date.** | **8(Fixed Value)** |
| **Address** | **Text.** | **35** |
| **Age** | **Number** | **5** |

**<u>Three Level Architecture Proposals for a DBMS:-</u>**
1. **External level(Defined By User).**
2. **Conceptual Level/Global Level(Defined DBA).**
3. **Internal Level(DBA defined for optimization).**
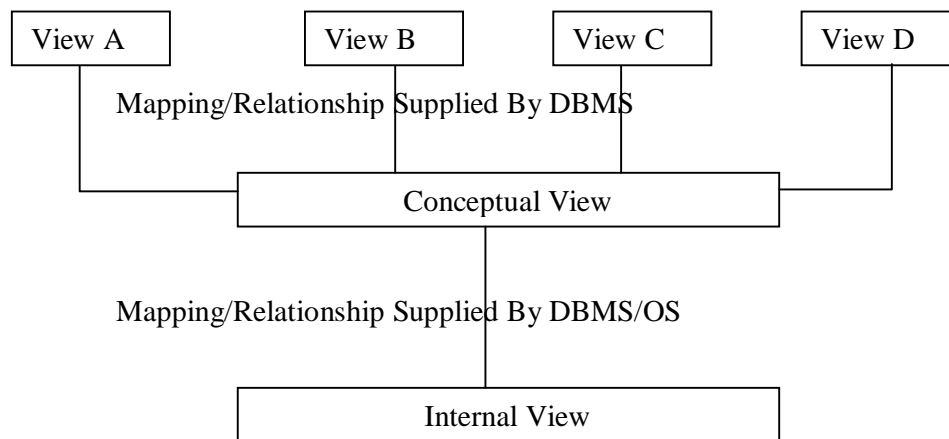


**<u>Types of DBMS USERS:-</u>**
1. Naïve Users.
2. Online Users.
3. Applications Programmers.
4. Database Administrators(DBA).

**<u>Naïve users:-</u>**

    Users who need not be aware of the presence of the database system or any other system supporting their usage are considered naïve users.

**<u>Online user:-</u>**

    These are users who may communicate with the database directly via an online terminal or indirectly via a user interface application programs.These Users Are Aware Of The Presence Of Database System and may have acquired a certain amount of expertise in the limited interaction they are permitted with the database thought the intermediately of the application program.

### Application Programmers:-
Professionals programmers who are responsible for the developing application programs or users interfaces utilized by the naïve and online users fall into this category.

### DBA:-
A person or group of persons under the supervision of high-level administrator experts centralized control of the database. This person or group of person is referred to as the DBA.
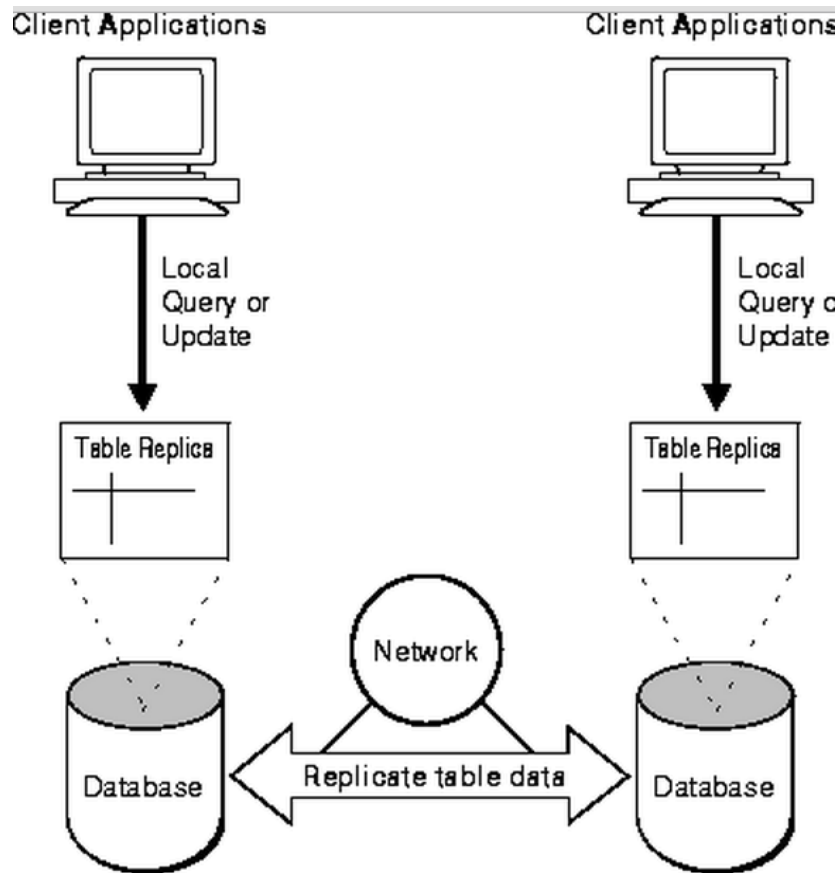


### How To access Data from database:-
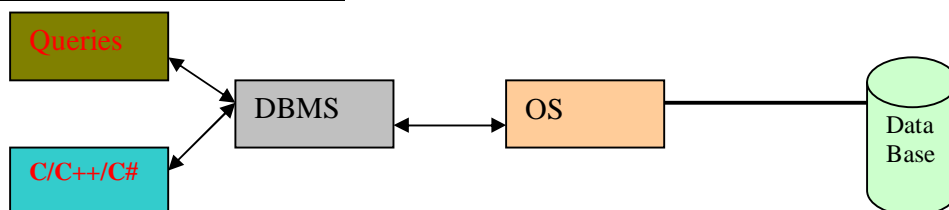


### Advantages of DBMS:-
1. Centralized Control.
2. Data independence allows dynamic changes and growth potential.
3. Data quality enhanced.
4. Security enforcement possible.

### Disadvantages of DBMS:-
1. Problems associated with centralization.
2. Cost of Software/Hardware and migration.
3. Complexity of backup and recovery.

## Concept of E-R model (Entity –Relationship) model:-

The **entity-relationship model** (or **ER model**) is a way of graphically representing the logical relationships of entities (or objects) in order to create a database.

## Entity:-

It is an object, which is distinguishable from other object.

Example:-

Enrollment=02181050001.

SB A/c number=234567.

Passport Number=AB968754.

## Entity Set:-

Collection of entity is called entity set.

- ✓ Employee records table.
- ✓ Students records table.
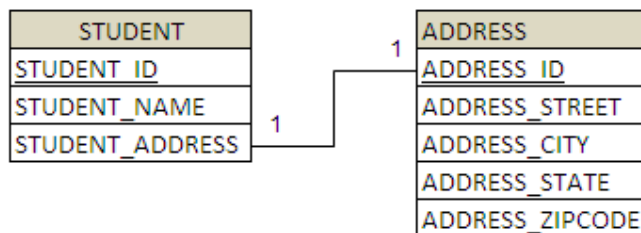
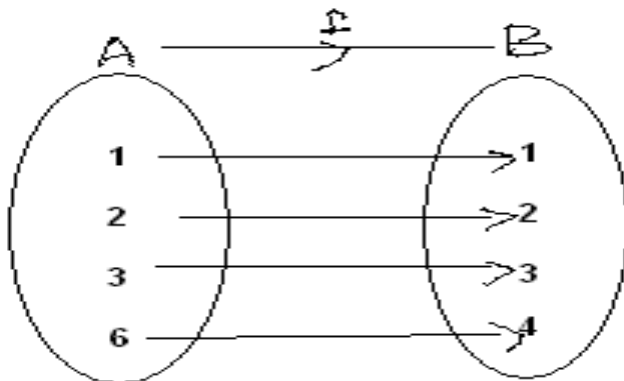## Relationship (Mapping):-

Relations between attributes of two entity sets is called mapping.

There are following types of relationships.

1. 1:1(One: One) Mapping.
2. 1: M (One: Many) Mapping.
3. M: 1 (Many: One) Mapping.
4. M: N (Many: Many) Mapping.
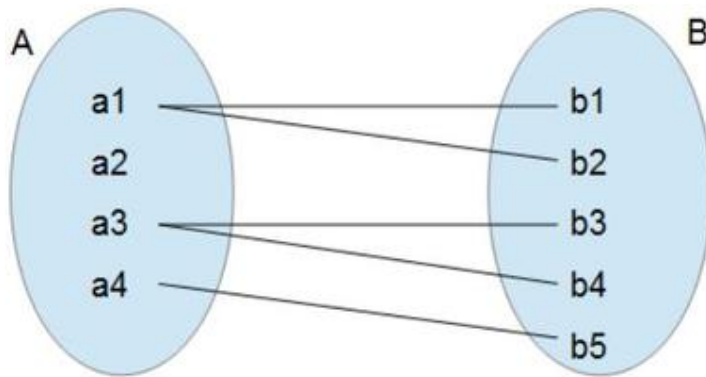
Example:-

1:1(One: One) Mapping





- ॐ Relationship between Enrollment number and Student.
- ॐ Relationship between Passport number and Person.

Example:-

1: M (One: Many) Mapping.

A                                           B

a1 ——————————— b1
a2                b2
a3 ——————————— b3
a4                b4
                 b5

A

B

Relationship between Manager   and Employee.

| Manager | <———————————> | Employee |
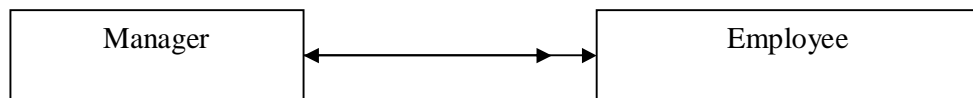
M: 1 (Many: One) Mapping.

Example:-

Relationships between Students and Teacher.
Relationships between Vice Chancellor and Chancellor.

a1 ——————————— b1
a2                b2
a3                b3
a4                b4
a5                b5

Example:-

customer-name  customer-street          loan-number          amount

customer-id        customer-city

customer  —  borrower  —  loan

A                                           B

| Employee | <———————————> | Projects |

5
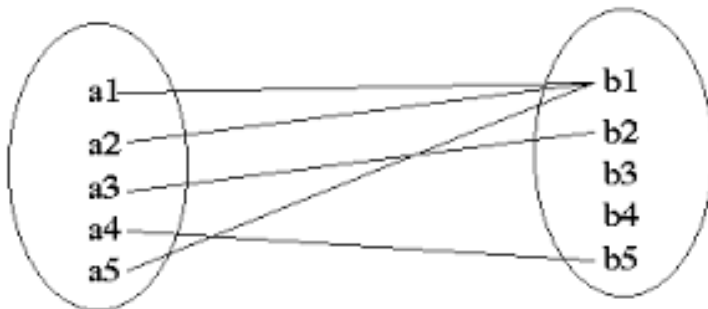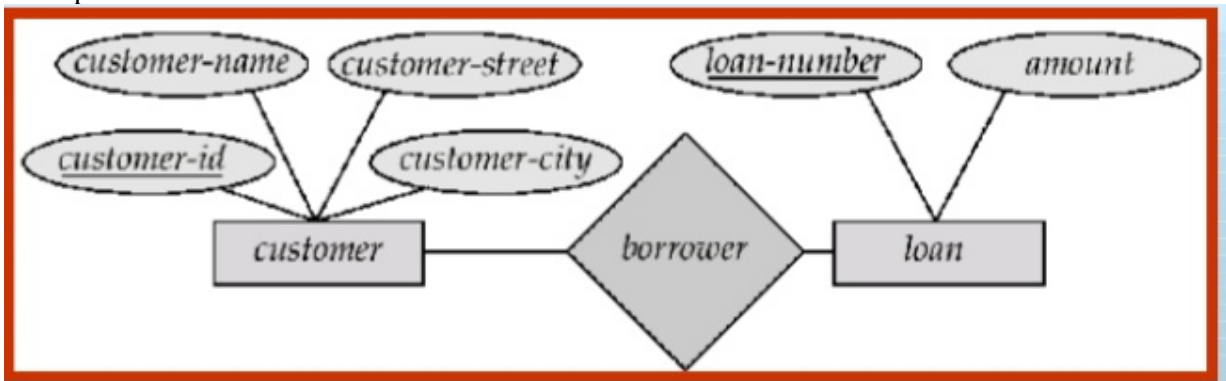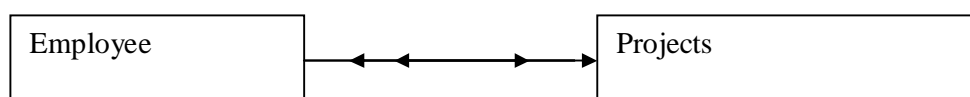
## Symbols Used In E-R Model:-

Entity Sets

Attribute

Associations

Link

## Example of E-R Model:-

### Employee- Department
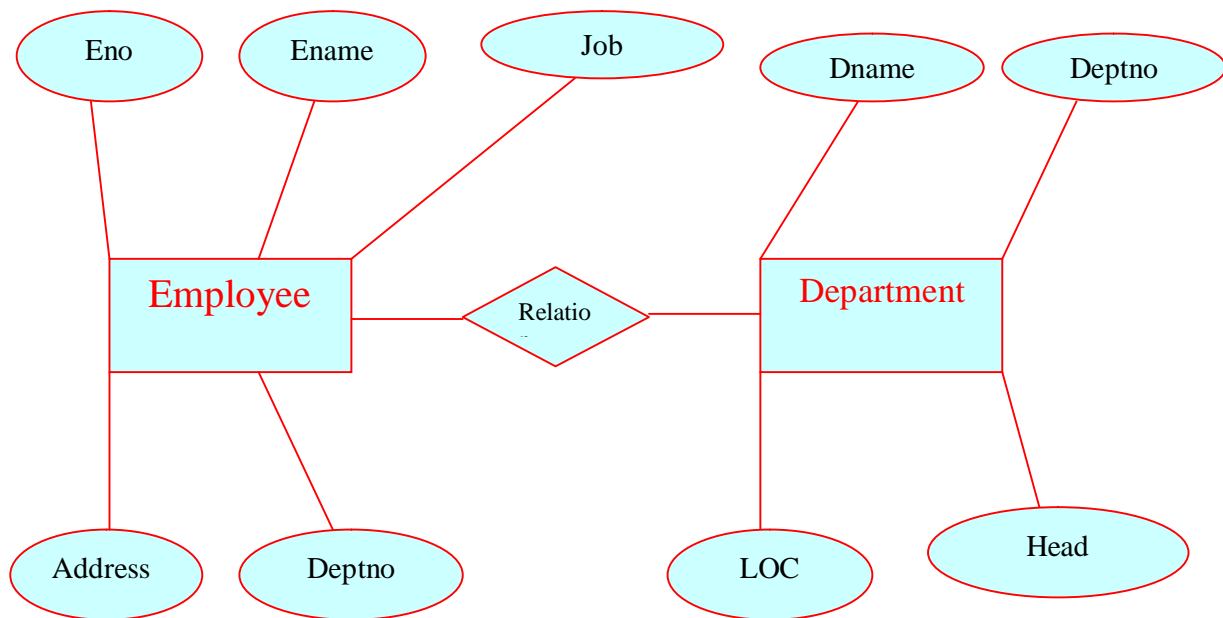


## Concept of Abstraction, generalization, Specilization and Aggregation:-
### Abstraction:-

It is simplification mechanism used to superfluous details of a set of objects; it allows concentrating on the properties that are interest to the application.

**Example:-**Car is an abstraction of a personal transportation vehicle.

**Generalization:-**

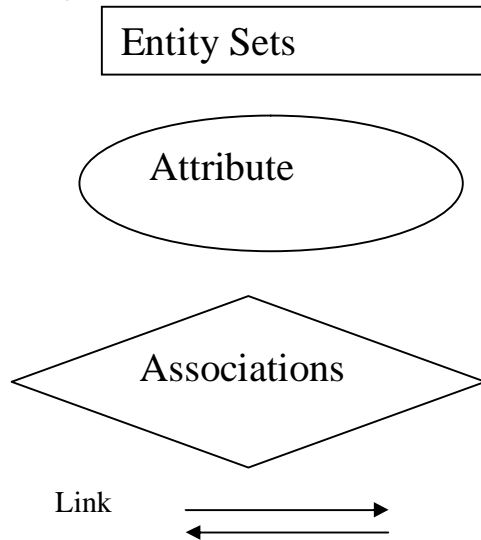It is the abstracting process of viewing sets of objects as a single general class.
by concentrating on the general characteristics of the constituents sets
suppressing or ignoring their differences.
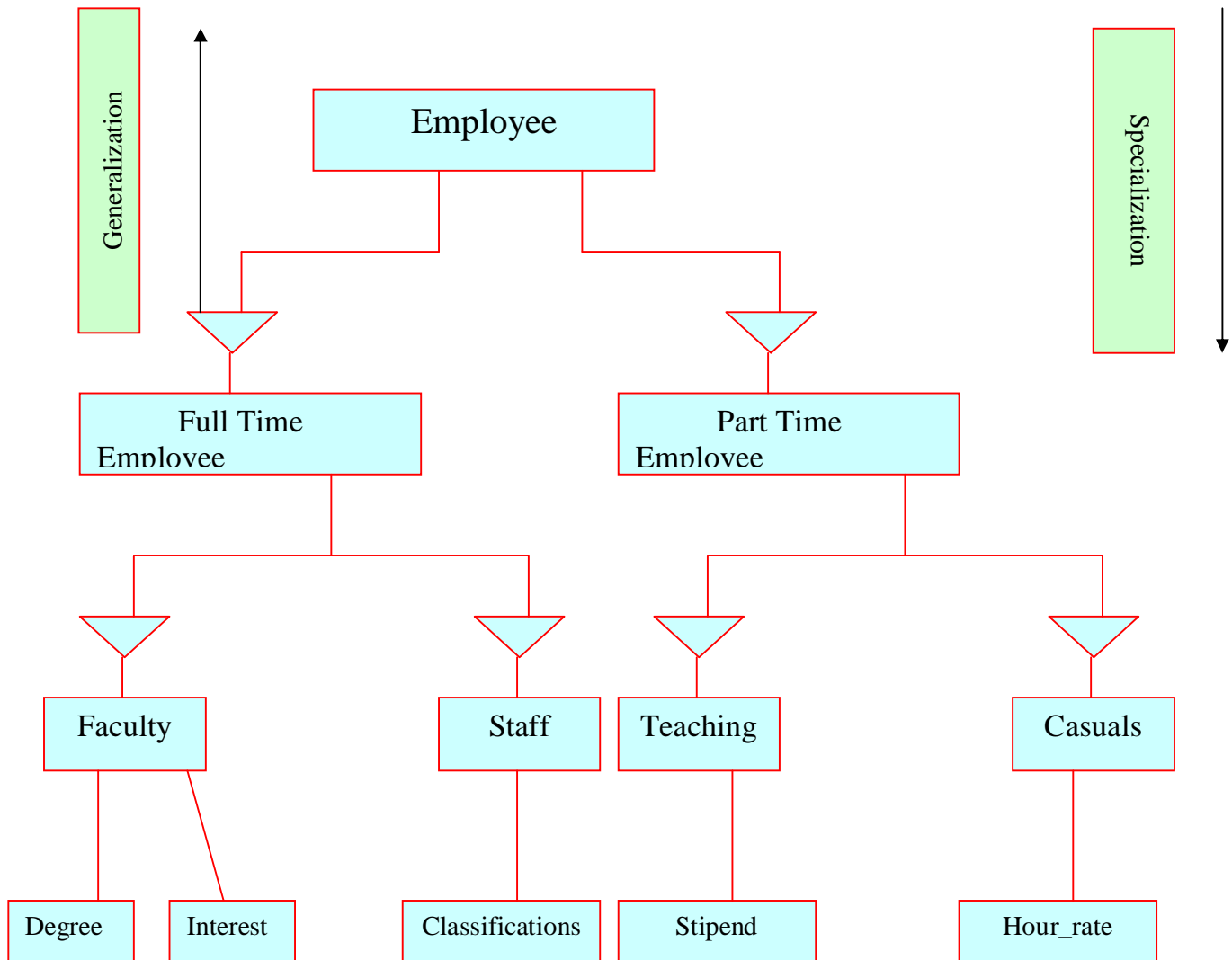


**Specialization:-**

It is the abstracting process of introducing new characteristics to an existing class of objects to create one or more new classes of objects.

**Aggregation:-**

It is the process of compiling information on an object, thereby abstracting a higher-level object.

Example:-
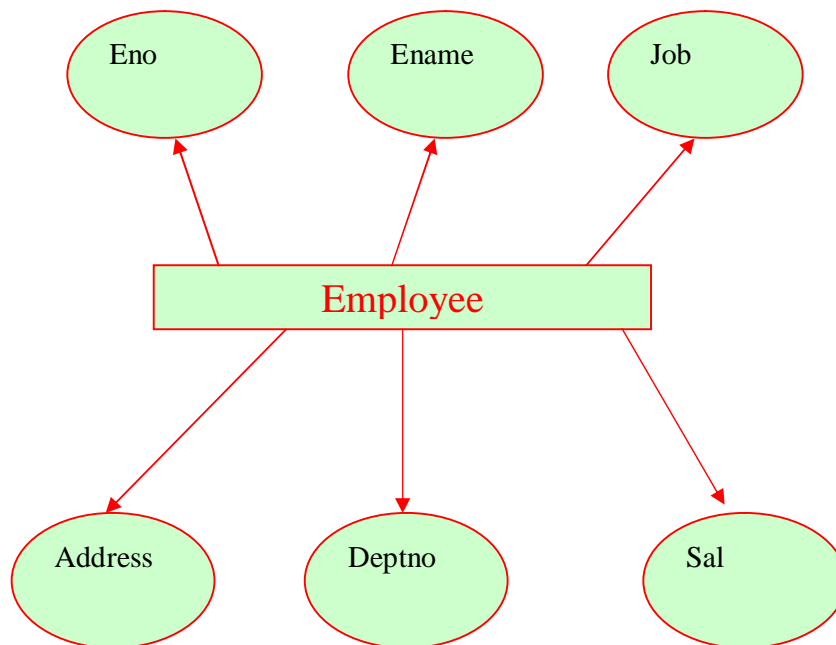


**MS Access: (Extension name .mdb)**

      **Data Types:-**

1. Text (It accept characters and Numbers both size 0 to 255 characters)
2. Memo(For Large Amount Of text 0 to 64000 characters)
3. Hyperlink(for Linking and store 64000 characters)
4. OLE(For image)
5. Currency(For monetary Values)
6. Yes/No(For Boolean values true and false)
7. Autonumber(For generating automatic number)
8. Number (Accept only numbers)
9. Date/time size 8 characters

**Concept of Constraints (Validation rules/Business Rule):-**

1. Primary key(Integrity Rule1)/ **Minimum super key**
2. Foreign Key/Reference Key(Integrity Rule2)
3. Not Null.
4. Unique Key.
5. Check constraints.
6. Default constraints.

**Primary key:- (Integrity Rule 1)/Minimum super key**

      Column Value cannot accept null and duplicate values.

        **Example:-**

| | |
|---|---|
| Enrollment Number | Primary key. |
| Saving Bank A/c Number | Primary Key. |
| Passport Number | Primary Key. |
| Voter ID card | Primary Key. |
| PAN Card Number | Primary Key. |
| Etc. | |

**Foreign Key/Reference Key: - (Integrity Rule2)**

Column value refered by column of master table (Main Table).There are two tables must be necessary.

Foreign Key/Reference Key

Primary Key        Table T1                    Table T2

| Code1 | Name |
|-------|------|
| 101 | Ajay |
| 102 | Raj |
| 103 | Sanjay |

| Code2 | FName |
|-------|-------|
| 101 | Vijay |
| 102 | Ram |
| 103 | Rajan |
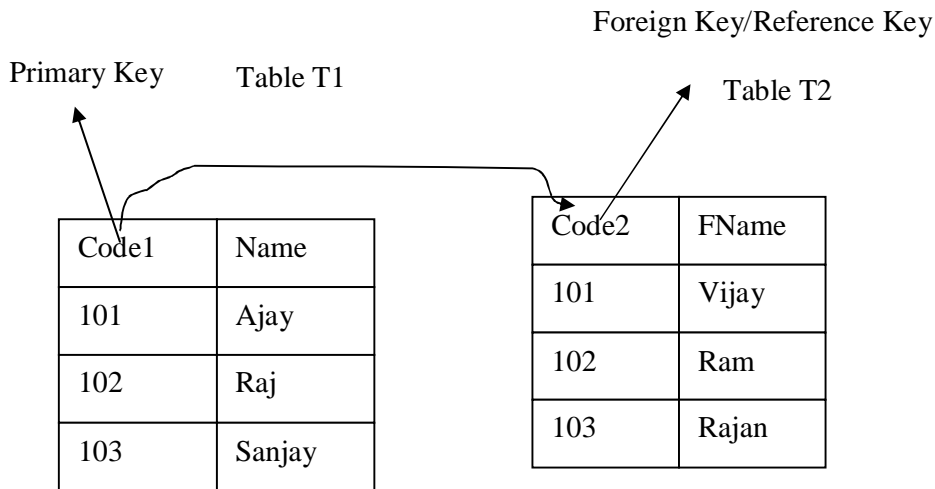
**Not Null:-**

It can accept duplicate values but cannot accept null values.

**Unique Key:-**

It cannot accept duplicate but can accept null values.

**Check Constraints:-**

It accepts only predefined values during definition of tables.

Example:-

Check (city in ("VNS","ALD","Kan","Luck","Delhi")).

**Default Constraints:-**

It may accept predefined default values.

Example:-    default sal(7000)

**How To Create Table:-**

**Example:-    Employee Database→Emp Table**

EMP (Eno, Ename, Job, Sal, deptno, City, Contact).

| Column Name | Constraints | Data Types |
|-------------|-------------|------------|
| Eno | Primary Key | Number |
| Ename | Not null | Text |
| Job | Not Null | Text |
| Sal | default | Currency |
| Deptno | not null | number |
| City | Not Null | text |
| Contact | Unique | number |

**Method 1:-**

Creation of table using **Design view.**

**Method 2:-**

Creation of table using **Wizard view**

It instructs and guide by means of dialogue boxes for creating new table.

# Lecture 2

**Query (Questionnaires on database):-**

To access records from database is called query.

There are following three techniques for performing query on database.

✓    Access Design View.
✓    Wizard.
✓    SQL (Structure Query Language).

9

## Operators used in query:-

- ✓      Relational operators(>,<,>=,<=,<>)
- ✓      Arithmetical Operators(+,-,*,/)
- ✓      Predicate (and, or, not, like, not like, between, not between, in, not in, any, all, not all).

## Aggregate Functions Used in Query:-

sum ( )        max ( )        min ( )        count ( )        avg ( )

## Order Types:-

1. Ascending Order.(A-Z).
2. Descending Order.(Z-A).

## Wild cards:-

1. *     For all Characters.
2. ?     For any one characters.

## SQL Method of Query:-

Select <col1>, <col2>, <col3>… from <table_Name>

Where <Criteria_Expression> group by
<Aggregate_Column_name>
Order by <Column_name> asc|desc;

## Example:-

Consider a table
     Emp (empno, ename, job, sal, deptno, city).

1:-      To display all employee records.
        Select * from emp;

2:- To display empno, ename ,job salary only.
     Select empno, ename, job,sal from emp;

3:- To display employee records who is found salary more than 15000.
     Select empno, ename, job, Sal from emp where sal>=15000;

4:- To display employee records who is found salary between 10000 and 20000.
     Select empno, ename, job, Sal from emp where sal between 10000 and 20000;

5:-      To display employee records whose job in clerk, steno, salesman or peon.
     Select empno, ename, job, Sal from emp where job in ('clerk','steno','salesman','peon');

6:-      To display employee records whose job not exist in clerk, steno, salesman or peon.
     Select empno, ename, job, Sal from emp where job not in ('clerk','steno','salesman','peon');

7:-      To display employee records whose name begin with character 'S'
     Select empno, ename, job, Sal from emp where ename like 'S*';

8:-      To display employee records whose first and second are any characters and third must be h.remaining are any characters.

     Select empno, ename, job, sal, deptno from emp where ename like '??h*'

9:-      To display employee records descending order by name.
     select * from emp order by ename desc;

10:-      To display employee records ascending order by name.
     select * from emp order by ename asc;

## Example Based on Aggregate Function:-

1:-To display average salary, maximum salary, minimum salary, total Salary and number of records in each department.

select avg(sal) as Average,max(sal) as Maximum,Min(Sal) as minimum, Sum(sal)  as Total_Sal,count(*) As Total_records,deptno from emp
group by deptno;

2:-To display average salary, maximum salary, minimum salary, total Salary and number of records in department 10 and 20;

select avg(sal) as Average,max(sal) as Maximum,Min(Sal) as minimum, Sum(sal)  as Total_Sal,count(*) As Total_records,deptno from emp
group by deptno having deptno in (10, 20);

## Example Based on Nested Query:-

Syntax:-

Select <col1>, <col2>, <col3>… from <table_Name>
Where <col_any>=(select  <col_any> from <table_Name>
Where <col_any>=(select  <col_any> from <table_Name>
Where <col_any>=(select  <col_any> from <table_Name>
Where <col_any>=(select  <col_any> from <table_Name>
…))));

1:- To display employee record who is found maximum salary.
Select empno,ename,job,sal,deptno from emp where sal=(select max(sal) from emp)

2:- To display employee record who is found minimumm salary.
Select empno, ename, job, sal, deptno from emp where sal=(select  min(sal) from emp)

3:- To display employee record who is found Maximum or minimumm salary.
Select empno, ename, job, sal, deptno from emp where sal= (select max (sal) from emp) or sal=(select min (sal) from emp);

4:- To display employee record who is found second highest salary.
Select empno, ename, job, sal, deptno from emp where sal= (select max (sal) from emp where sal<(select max(sal) from emp));

5:- To display employee record who is found second lowest salary.

Select empno, ename, job, sal, deptno from emp where sal= (select min (sal) from emp where sal>(select min(sal) from emp));

6:- To display employee record who is found second highest or second  lowest salary.
Select empno, ename, job, sal, deptno from emp where sal=(select  max(sal) from emp where sal<(select max(sal) from emp)) or  sal=(select min(sal) from emp where sal>(select min(sal) from emp));

7:- To display employee records whose job is same as job of pankaj.
Select empno, ename, job,sal from emp where job=(select job from emp    where ename='pankaj');

8:- To display employee records whose salary more than any "Clerk" and "steno"
select empno,ename,job,sal from emp where sal>any(select sal from emp where job in("clerk","steno"))

9:- To display employee records whose salary more than all "Clerk" and "steno"
select empno,ename,job,sal from emp where sal>all(select sal from emp where job in("clerk","steno"))

# Lecture 3

## Query Based on Joining:-

To access records more than one table, we join table.There are following categories of joining in MS access.

1. Inner join.
2. Left inner join.
3. Right inner join.

| t1 | |
|---|---|
| **code1** | **Name** |
| 101 | Aman |
| 102 | Raman |
| 103 | Rakesh |
| 104 | Suresh |
| 105 | Rajesh |

| t2 | |
|---|---|
| **code2** | **Fname** |
| 101 | Mukesh |
| 102 | Madan |
| 103 | Mohan |
| 106 | Anil |
| 107 | Shyam |

**Inner Join:-**It retrieve common records from table T1 and table T2.

SELECT t1.code1, t1.Name, t2.code2, t2.Fname
FROM t1 INNER JOIN t2 ON t1.code1 = t2.code2;

| Query1 | | | |
|---|---|---|---|
| **code1** | **Name** | **code2** | **Fname** |
| 101 | Aman | 101 | Mukesh |
| 102 | Raman | 102 | Madan |
| 103 | Rakesh | 103 | Mohan |

**Left Inner Join: -**    It returns all records from left table (t1) and return from table t2 only which map from table t1.

SELECT t1.code1, t1.Name, t2.code2, t2.Fname
FROM t1 LEFT JOIN t2 ON t1.code1 = t2.code2;

| Query2 | | | |
|---|---|---|---|
| **code1** | **Name** | **code2** | **Fname** |
| 101 | Aman | 101 | Mukesh |
| 102 | Raman | 102 | Madan |
| 103 | Rakesh | 103 | Mohan |
| 104 | Suresh | | |
| 105 | Rajesh | | |

**Right Inner Join**: -    It return all records from right table (t2) and return only those records from table t1 that map to table t2.

SELECT t1.code1, t1.Name, t2.code2, t2.Fname
FROM t1 RIGHT JOIN t2 ON t1.code1 = t2.code2;

| Query3 | | | |
|---|---|---|---|
| **code1** | **Name** | **code2** | **Fname** |
| 101 | Aman | 101 | Mukesh |
| 102 | Raman | 102 | Madan |
| 103 | Rakesh | 103 | Mohan |
| | | 106 | Anil |
| | | 107 | Shyam |

# Lecture 4

**Form:-**

A form is a type of a database object that is primarily used to enter or display data in a database. We can also use a form as a switchboard that opens other forms and reports in the database, or as a custom dialog box that accepts user input and carries out an action based on the input.

There are two ways by which we can create form.

1. Design View.
2. Wizard technique.



**Reports:-**It produces output on hard copy (paper) or soft copy (E -Form).

There are two technique of creating report

✓ Design View.
✓ Wizard View.

**Reports in MS Access consist of five bands.**

✓ Report header.
✓ Page Header.
✓ Detail.
✓ Page Footer.
✓ Report Footer.

**Pages:-**

It is similar to form but its main purpose is to navigating records.

There are two techniques for creating pages.

✓ Design View.
✓ Wizard View.

# Lecture 5

**NORMALIZATION:-**

To reduce redundancy or duplicacy from database is called Normalization technique. It is anomalous behavior of database. There are following technique to reduce or optimize redundancy.

✓ 1 NF (First Normal Form).(Flat File)
✓ 2 NF(Second Normal Fom)
✓ 3 NF(Third Normal Form)
✓ BCNF(Boyce code Normal Form)

**Concept of Functional dependency (FD):-**

Let A and B be two attribute sets.We say that B is functionally dependent on A if and only if all tuples of B is dependent on Attribute set A.It is       denoted by:-

A ──────────────►B

It means B is functionally dependent on A.

13

A ⟶ B, C.

It means B and C both functionally dependent on A.

## Concept of Decomposition of Relation(Table) Scheme:-

Let R is a relation scheme which consist of Attributes $A_1, A_2, A_3, A_4, A_5 \ldots A_n$. we decompose the relation in such manner R1, R2, R3, R4…R$_n$.

Way.

$$\bigcup_{i=1}^{n} Ri = R$$

or

$R_1 U R_2 U R_3 U R_4 \ldots R_n = R$

## Concept of key and Non-Key:-

Key Attributes       Apply primary key Constraints.

Non Key Attributes       No Apply primary key Constraints

**1NF:** - In first normal form, all non-key attributes totally dependent on a prime key attribute.

**Example:-**

Student (Enroll, Sname, Fname, Cname, Address)

Primary key

| Enrollment No |

→ | Sname |

→ | Fname |

→ | Cname |

→ | Address |
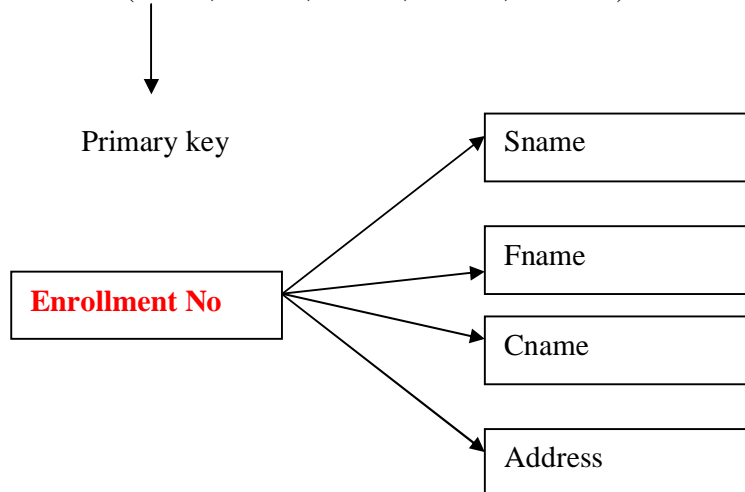
**2NF: -** A relation is in 2 NF if it is in 1NF and every non Key Attribute is fully dependent on each candidate key of the relation.All non key attributes dependent on composite key attributes.

**Example:-**

**Order_Details** (Order_no, Item_Code, Order_Date, Qty, Price_unit)

**(Order_no, Item_Code)** Composite Keys.

In Composite, key dependency may be occur.

| Order_no | Item_Code | Order_Date | Qty | Price_unit |
|----------|-----------|------------|-----|------------|
| 10 | C1 | 19/10/2015 | 100 | 10 |
| 10 | C2 | 19/10/2015 | 50 | 40 |
| 20 | C1 | 22/10/2015 | 150 | 10 |
| 20 | C2 | 22/10/2015 | 200 | 40 |
| 20 | C3 | 22/10/2015 | 75 | 55 |
| 30 | C1 | 27/10/2015 | 113 | 10 |
| 30 | C3 | 27/10/2015 | 170 | 55 |

R1 (Order_no, Order_Date).
R2(Item_Code, Price_unit).
R3 (Order_no, Item_Code, Qty).

$R_1 U R_2 U R_3 = R$
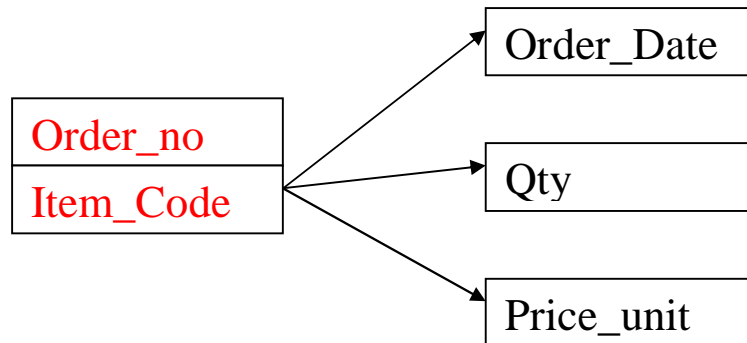


**3NF:-**

A relation R is in third normal form if it is in 2NF and every non key attribute of R is non transitively dependent on each candidate key of R.

**Example:-**

**Student** (Enrol, Sname, Cname, Year, Hostal).
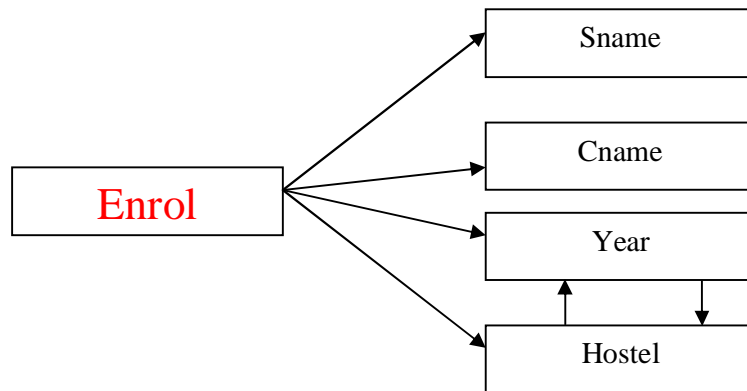


| Enrolment | Sname | Cname | Year | Hostal |
|-----------|---------|-------|------|-------------|
| 1234 | Ajay | MCA | 1 | Narendra_dev |
| 2345 | Vivek | MCA | 2 | Brocha |
| 5432 | Manoj | MBA | 1 | Narendra_dev |
| 6789 | Seema | MCA | 3 | Birala |
| 3421 | Sandeep | BCA | 3 | Birala |
| 7698 | Rohan | BCA | 1 | Narendra_dev |
| 5689 | Pravesh | MBA | 2 | Brocha |
| 9006 | Archana | BCA | 2 | Brocha |

*Duplicacy may occur in year and hostal.*

R1 (Year, Hostal).
R2 (Enrol, Sname, Cname, Year).

**BCNF (Boyce Cod Normal Form):-**

A relation R is said to be in BCNF if X ⟶ A holds in R, and A is not in X,then X is a candidate key for R.In other words, a relation is in BCNF if it is in 3NF and if every determinant(left hand side of a functional dependency) is a candidate key.

It should be noted that most relations that are in 3NF are also in BCNF.Infrequently a 3NF relation is not in BCNF and this happen only if,

ॐ The candidate keys in the relations are composite keys (that is, they are not single attributes).
ॐ There is more than one candidate key in the relation.
ॐ The keys are not disjoint, That is, some attributes in the keys are common.

**Example:-**

Consider a relation scheme

**Professor (Professor_Code, Dept, H_O_D, Percent_Time).**

It is assumed that

1. A professor can work in more than one department.
2. The percentage of the time he spends in each department is given.
3. Each department has only one head of department.
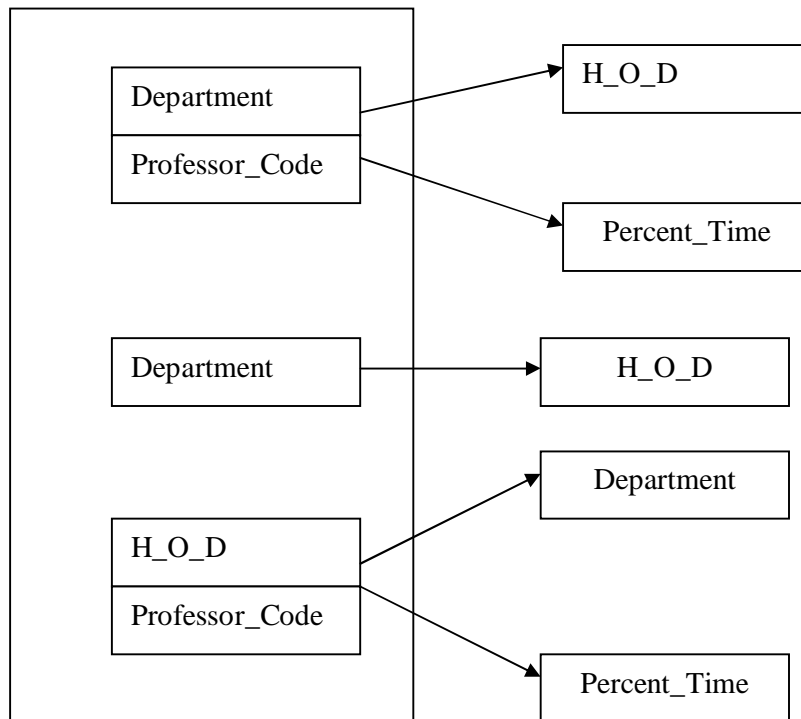


**Normal Form:-**

R(Professor)

| Professor_Code | Department | H_O_D | Percent_time |
|---|---|---|---|
| P1 | Physics | Ghosh | 50 |
| P1 | Mathematics | Krishnan | 50 |
| P2 | Chemistry | Rao | 25 |
| P2 | Physics | Ghosh | 75 |
| P3 | Mathematics | Krishnan | 100 |
| P3 | Physics | Ghosh | 30 |
| P2 | Biology | Raghav | 30 |

R1

| Professor_Code | Department | Percent_time |
|---|---|---|
| P1 | Physics | 50 |
| P1 | Mathematics | 50 |
| P2 | Chemistry | 25 |
| P2 | Physics | 75 |
| P3 | Mathematics | 100 |
| P3 | Physics | 30 |
| P2 | Biology | 30 |

R2

| Department | H_O_D |
|---|---|
| Physics | Ghosh |
| Mathematics | Krishnan |
| Chemistry | Rao |
| Biology | Raghav |

**Properties of Normalized relations:-**
1. No data value should be duplicated in different rows unnecessarily.
2. A value must be specified attribute in a row.
3. Each relation should be self-contained.
4. When a row is added to a relation, other relations in the database should not be affected.
5. A value of an attribute in a tuple may be changed independent of other tuples in the relation and other relations.

**Different Types of Anomalies in database:-**
1. Redundancy (Duplicacy).
2. Update anomalies.
3. Insertion anomalies.
4. Deletion anomalies.

**Note:-**

Normalization technique should be common sense.

# Paper:-OM 4
# (Web Page Designing and Internet)

# Lecture 1

**HTML: - (Hyper Text Mark Up Language)**
It is a hypertext Markup language, which is used for designing web page. That display on web browser such as internet explorer, Mozila, Netcruisier, Mosaic, Chimera, Celo and Netscape navigator,Opera,Saffari,googlechrome etc.
Html file must be saving with extensition name .htm or .html.Coding write into notepad.Html coding based on Tag. There are two types of tags.
Open Tag                  < >
Closed Tag                </ >

**Format of HTML Coding:-**
<html>
<Head>…</Head>     Pair Tag
<Title>…</title>
<Body>
….
….
</body>
</html>

**Properties/Attributes of Body:-**
bgcolor="Color_name or Color_Code".
background="image file with extension name .jpg or .gif or .bmp".
Text=" Color_name or Color_Code".
Size="Values in Pixels (Picture Elements)"

**Header tag:-**
<h1>…</h1>          The Largest Size.
<h2>…</h2>
<h3>…</h3>
<h4>…</h4>
<h5>…</h5>
<h6>…</h6>          The Smallest Size.

**Paragraph Tag:-**
<p>…</p>
**Example:-**
<p>This is a paragraph.</p>
<p>This is another paragraph.</p>
**Center Tag:-**
<Center>…</Center>
**Font formatting tag:-**
<b>…</b>                    For Bold
<i>…</i>                      For Italic
<u>…</u>                     For Underline
<Sup>…</sup>              For Superscript
<Sub>…</sub>              For Subscript
<Strike>…</Strike>       For Strikeout

18

**Font tag:-**
        &lt;Font&gt;…&lt;/font&gt;
        **Attribute:-**
            1) color=" Color_name or Color_Code".
            2) size="Values in Pixels (Picture Elements)"
            3) align="left|right|center"

**Line Tag:-**
&lt;hr&gt;
**Attribute**:-
        size=" Values in Pixels (Picture Elements)"
        width=" Values in Pixels or %"
        Color= "Color_name or Color_Code"

**Marquee Tag :-(** It is used for moving objects).
        &lt;Marquee&gt;…&lt;/marquee&gt;.
        **Attribute:-**
        Bgcolor= "Color_name or Color_Code".
        direction="left|right|up|down".
        behavior="alternate or slide".
        scrolldelay=" Values in Pixels "
        scrollamount="Values in Pixels"

**Break row Tag:-**
&lt;br&gt;

# Lecture 2

**Inline Image tag:-**
&lt;img src="image file with extension name .jpg or .gif or .bmp"&gt;
&lt;img src="w3schools.jpg" alt="W3Schools.com" width="104"height="142"&gt;
**Attribute:-**
        width="Size in pixels or %".
        height="Size in pixels or %".
        border="Values in Pixels".
        vspace="Size in pixels or %".
        hspace="Size in pixels or %".
        align="left|right|center".
**Anchor tag:-**
        The anchor tag is used to create links between different objects like HTML page files,
        web site (URL→Uniform/Universal Resource Locator).
        &lt;a href="HTML page files or URL"&gt;Text or Graphics&lt;/a&gt;
**Example:-**

        web1.html

        web2.html

        web3.html

**File web1.html**
&lt;html&gt;
&lt;head&gt;&lt;center&gt;&lt;h1&gt;&lt;font color="red"&gt;ICSM&lt;/font &gt;&lt;/h1&gt;&lt;/center&gt;&lt;/head&gt;
&lt;title&gt;VNS&lt;/title&gt;
&lt;body bgcolor="pink"&gt;
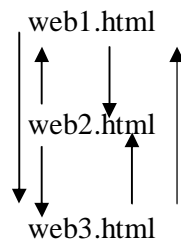
```
<HR SIZE="10" COLOR="BLUE">
<p><center>MERA BHARAT MAHAN</center></p>
<HR SIZE="10" COLOR="SILVER">
<center>
<a href="C:\Documents and Settings\anand\My
Documents\WEB\WEB2.HTM"><b><h2>NEXT</h2></b></a>
<a href="C:\Documents and Settings\anand\My
Documents\WEB\WEB3.HTM"><b><h2>LAST</h2></b></a>
</center>
</body>
</html>
```

**File web2.htm**

```
<html>
<head><center><h1><font color="red">BHU</font ></h1></center></head>
<title>VNS</title>
<body bgcolor="OCEAN">
<HR SIZE="10" COLOR="BLUE">
<p><center>WORK IS WORSHIP</center></p>
<HR SIZE="10" COLOR="SELVER">
<center>
<a href="C:\Documents and Settings\anand\My
Documents\WEB\WEB3.HTM"><b><h2>NEXT</h2></b></a>
<a href="C:\Documents and Settings\anand\My
Documents\WEB\WEB1.HTMl"><b><h2>BACK</h2></b></a>
</center>
</body>
</html>
```

**File web3.htm**

```
<html>
<head><center><h1><font color="red">UPRTOU</font ></h1></center></head>
<title>VNS</title>
<body bgcolor="ORANGE">
<HR SIZE="10" COLOR="GRAY">
<p><center>INDIA IS THE GREAT COUNTRY</center></p>
<HR SIZE="10" COLOR="SILVER">
<center>
<a href="C:\Documents and Settings\anand\My
Documents\WEB\WEB2.HTM"><b><h2>BACK</h2></b></a>
<a href="C:\Documents and Settings\anand\My
Documents\WEB\WEB1.HTML"><b><h2>FIRST</h2></b></a>
</center>
</body>
</html>
```

**Linking with image in place of text:-**
```
<a href="C:\Documents and Settings\anand\My Documents\WEB\WEB3.HTM"><img
src="D:\GOD\7.jpg" height="50" width="50"></a>
<a href="C:\Documents and Settings\anand\My Documents\WEB\WEB1.HTML"><img
src="D:\GOD\11.jpg" height="50" width="50"></a>
```
**In Line Video Tag:-**
```
<img dynsrc=" video file with path and extension name">
```

**Attribute of Inline Video:-**

> Height="Values in Pixels or %"
> Width="Values in Pixels or %"
> Loop=-1 or "infinite"
> start="mouseover"

**Example:-**

```
<html>
<Head><center><h1><font color="red">ICSM</font></h1></center></head>
<title>VNS</title>
<body bgcolor="pink">
<HR SIZE="10" COLOR="BLUE">
<center><img dynsrc="F:\MPEGAV1\kk.dat" height="300" width="300"
start="mouseover"></center>
</body>
</html>
```

**Background sound Tag:-**

> <bgsound src=" audio file with path and extension name">

**Attribute of Sound:-**

> Loop=-1 or "infinite"

**Example:-**

```
<Html>
<Head><center><h1><font color="red">ICSM</font ></h1></center></head>
<Title>VNS</title>
<body bgcolor="pink">
<HR SIZE="10" COLOR="BLUE">
<Center><bgsound src="F:\SONG\02 Bhala Kisi Ka Karna Sako To\sg2.mp3" loop=-1></center>
</body>
</html>
```

# Lecture 3

**Table tag:-**

> <Table>
> <tr><th>Heading1</th><th>Heading2</th>…</tr>
> <tr><td>Value1</td><td>Value2</td>…</tr>
> …
> …
> …
> </table>

**Attribute Of Table:-**

> ❖ bgcolor="color_Name" or "Color_code"
> ❖ background="image file with path and extension name"
> ❖ cellpadding="values in pixels"
> ❖ cellspacing=" values in pixels"
> ❖ border="Values in Pixels"s

**Example:-**

```
<Html>
<Head><center><h1>Employee Records</h1></center></head>
<Title>ICSM</title>
<body bgcolor="green">
<table bgcolor="gold" border="10" cellspacing="20" cellpadding="25">
<tr><th>Eno</th><th>Ename</th><th>Job</th></tr>
<tr><td>101</td><td>Ajeet</td><td>Steno</td></tr>
<tr><td>102</td><td>Arpita</td><td>Clerk</td></tr>
```

```
</table>
</body>
</html>
```

**List tag:-**

It is used for displaying items either ordered or unordered form.

There are Three types of list tags.

- ❖ Unordered Lists.
- ❖ Ordered List.
- ❖ Definition List.

```
<li>….</li>
```

**Unordered List:-**

```
<ul>
<li>….</li>
<li>….</li>
…
…
…
</ul>
Attributes:-
type="circle|disc|rectangle"
```

**Example:-**

```
<Html>
<Head><center><h1>Courses of ICSM</h1></center></head>
<title>ICSM</title>
<body bgcolor="green">
<ul type="disc">
<Caption><b>Computer Courses</b></Caption>
<li>MCA</li>
<li>BCA</li>
<li>PGDCA</li>
</ul>
</body>
</html>
```

**Ordered List:-**

```
<ol>
<li>….</li>
<li>….</li>
…
…
…
</ol>
Attributes:-
type="1|A|a|I|i"
start="Start_Number"
```

**Example:-**

```
<Html>
<Head><center><h1>Courses of ICSM</h1></center></head>
<Title>ICSM</title>
<body bgcolor="green">
<ol type="1" start= "1">
<Caption><b>Computer Course</b></Caption>
<li>MCA</li>
```

22

```
<li>BCA</li>
<li>PGDCA</li>
</ol>
</body>
</html>
```

**Definition List:-**
```
<dl>
<DT>….</DT>
<dd>…</dd>
…
...
…
</dl>
```

**Example:-**
```
<Html>
<head><center><h1>Definition List</h1></center></head>
<title>ICSM</title>
<body bgcolor="green">
<dl>
<DT><b>What Is DATABASE</b></dt>
<dd>
It is well organized collection of related records.That organised into tabular form.Rows are known as
tuples and columns are known as attributes.
</dd>
<DT><b>What Is Computer</b></dt>
<dd>
It is an electronic apparatus making for calculations and controlling operations.And expressed these
result in terms of numerical or logical.
</dd>
</dl>
</body>
</html>
```

**Frame:-**

It is used for dividing browser area into sub area.
```
<frameset rows="Values in %">
<frameset cols="Values in %">
<frame src="HTML file or URL or Image file">
<frame src="HTML file or URL or Image file">
…
…
…
</frameset>
</frameset>
```

**Note:-**
**Body and Head both tags replaced by frameset.**

**Example:-**
```
<html>
<title>VNS</title>
<frameset rows="50%,50%">
<frameset cols="50%,50%">
<frame src="C:\Documents and Settings\anand\My Documents\WEB\WEB1.HTML">
```

```
<frame src="D:\GOD\5.jpg">
</frameset>
<frameset cols="50%,50%">
<frame src="C:\Documents and Settings\anand\My Documents\WEB\WEB2.HTM">
<frame src="D:\GOD\6.jpg">
</frameset>
</frameset>
</html>
```

# Lecture 4

**Forms:-**

It facilitates interactivity to our documents by way of the form tags.

```
<Form>
…
…
…
</Form>
```

**Form elements:-**

a)   `<Input>`

```
…
…
…
</input>
```

**Attributes:-**

Type="Button|Textbox|Checkbox|Radio|Password"
Size="Values"

b)   `<Select>`

```
<Option>Item1</Option>
<Option>Item2</Option>
…
…
…
</select>
```

**Attributes:-**

size="Values"

c)   `<Textarea rows="values" cols="values">`

```
…
…
…
</Textarea>
```

d)   `<Button>`

```
…
</Button>
```

e)   `<Iframe src="URL|HTML File||Image File" height="Values" width="Values">`

f)   `<label>…. </label>`

g)   ` →`     it is used for provide single space.

**Color_code:-** <u>Color Name</u>   <u>Hexatriplet Color Code</u>

| Color Name | Hexatriplet Color Code |
|---|---|
| ALICEBLUE | #F0F8FF |
| AQUA | #00FFFF |
| AZURE | #F0FFFF |
| BISQUE | #FFE4C4 |
| BLUEVIOLET | #8A2BE2 |
| CORAL | #FF7F50 |
| CYAN | #00FFFF |
| DEEPPINK | #FF1493 |
| DIMGRAY | #696969 |
| FORESTGREEN | #228B22 |
| GOLD | #FFD700 |
| GRAY | #808080 |
| BLACK | #000000 |
| BLUE | #0000FF |
| BROWN | #A52A2A |
| CHOCOLATE | #D2691E |
| CRIMSON | #DC143C |
| DARKGREEN | #006400 |
| GREEN | #008000 |
| GREENYELLOW | #ADFF2F |
| INDIGO | #4B0082 |
| KHAKI | #F0E68C |
| LIGHTGRAY | #D3D3D3 |
| LIME | #00FF00 |
| LINEN | #FAF0E6 |
| MAROON | #800000 |
| IVORY | #FFFFF0 |
| MAGENTA | #FF00FF |
| NAVY | #000080 |
| OLIVE | #808000 |
| ORANGE | #FFA500 |
| ORCHID | #DA70D6 |
| PERU | #CD853F |
| PLUM | #DDA0DD |
| PURPLE | #800080 |
| ROSYBROWN | #BC8F8F |
| SANDYBROWN | #F4A460 |
| SILVER | #C0C0C0 |
| SLATEBLUE | #4682B4 |
| SNOW | #FFFAFA |
| TOMATO | #FF6347 |
| VIOLET | #EE82EE |
| WHITE | #FFFFFF |
| YELLOW | #FFFF00 |
| PINK | #FFC0CB |
| RED | #FF0000 |
| ROYALBLUE | #4169E1 |
| SEAGREEN | #2E8B57 |
| SIENNA | #A0522D |
| SKYBLUE | #87CEEB |
| WHEAT | #F5DEB3 |
| WHITESMOKE | #F5F5F5 |
| YELLOWGREEN | #9ACD32 |

Example:-

```
<Html>
<Head><center><h1>ADMISSION FORM</h1></center></head>
<Title>VNS</title>
<body bgcolor="#ffff00">
<Form>
<Label>Enter SName</Label>      <input type="textbox" size="15">
<br>
<br>
<Label>Enter FName</Label>       <input type="textbox" size="15">
<br>
<br>
<Label>Enter Password</Label>    <input type="password" size="15">
<br>
<br>
<label>Select Your Course</label>
<select>
<option>MCA</option>
<option>MBA</option>
<option>BBA</option>
<option>PGDCA</option>
</select>
<br>
<br>
<label>Select Academic Qualification</label>
<br>
<br>
Graduate  
<input type="checkbox"> &nbspPG &nbsp<input type="checkbox" >
 &nbspPhd &nbsp<input type="checkbox">
</form>
</body>
</html>
```

Example 2:-

```
<Html>
<Head><center><h1>ADMISSION FORM</h1></center></head>
<Title>VNS</title>
<body bgcolor="#ffff00">
<Form>
<Label>Enter SName</Label>      <input type="textbox" size="15">
<br>
<br>
<label>Address of Candidate</label>
<br>
<br>     
<textarea rows="5" cols="10">
Type Your address
</textarea>
<br>
<br>
<Button>Ok</button><Button>Cancel</button><Button>Help</Button>
```

```
</form>
</body>
</html>
```

Example:-3
```
<Html>
<Head><center><h1>ADMISSION FORM</h1></center></head>
<Title>VNS</title>
<body bgcolor="#ffff00">
<iframe src="C:\Documents and Settings\and\anMy Documents\WEB\frame.htm" height="50%"
width="50%">
</body>
</html>
```

# Lecture 5

## Introduction of Java Script:-

Java script is the programming language for designing web page in which we can write codes based on logic. It is used mainly for validating forms. JavaScript and Java language can be related to each other.

## Format of JavaScript:-

```
<Html>
<Head>
<script Language="JavaScript">
….
….
….
</script>
</Head>
<title>….</title>
<Body>
<script Language="JavaScript">
….
….
….
</script>
</body>
</Html>
```

## Declaration Of variable:-

var <variable_name1>,<variable_name2>,<variable_name3>…;

## Assigning Value in Variables:-

var <variable_name1>=<value1>, <variable_name2>=<Value2>…;

## Data Types:-

❖ Number(Only Number)
❖ Boolean(Yes/No)
❖ String("Sequence of characters either numbers or Digits")
❖ Object{<Myobject>= new Object( );}

## Statements and Operators:-

### 1. Assignment Operators

|  |  |  |
|---|---|---|
| = | Assigning value in variable. | **ie m=a+b.** |
| += | Shortcut for adding to the current value. | **ie m+=4 it means m=m+4.** |
| -= | Shortcut for subtracting to the current value. | **ie m- =3 it means m=m-3.** |
| *= | Shortcut for multiplying to the current value. | ie m*=5 it means m=m*5. |
| /= | Shortcut for dividing to the current value. | ie m/=3 it means m=m/3. |

### 2. Comparison Operators.

- = =    Equal Operator.
- !=    Not Equal.
- >    Greater Than.
- <    Less Than.
- >=    Greater Than or equal.
- <=    Less than or equal.

### 3. Computational Operators:-

- +       Addition       ie m1=a+b
- -       Subtraction       ie m2=a-b
- *       Multiplication       ie m3=a*b
- /       Division       ie m4=a/b
- ++X       Preincrement       ie if m=3      then p=++m=4
- X++       Post increment       ie if m=4 then p=++m + m++=10
- --X       PreDecrement       ie if m=3      then p=--m=2
- X--       Post Decrement       ie if m=4 then p=--m + m--=6

### 4. Logical Operator:-

- &&       AND operator
- ||       OR Operator
- !       Not Operator

## Output Function:-

document.write ("Format String/Html tags" +list of variables);

## Example:-

```
<Html>
<Head>
<script language="JavaScript">
var a1=12, b1=9, c1, c2;
c1=a1+b1;
c2=a1-b1;
document.write ("<center>");
document.write ("<hr>"+"<br>");
document.write ("Sum="+c1+"<br>");
document.write ("<hr>");
document.write ("Difference="+c2);
document.write ("<hr>");
document.write ("</center>");
</script>
</head>
<body bgcolor="#ffff00">
<script language="JavaScript">
var a2=12, b2=9, c3, c4;
c3=a2*b2;
```

28

```
c4=a2/b2;
document.write ("<center>");
document.write("<hr>");
document.write ("<br>"+"Product="+c3+"<br>");
document.write ("<hr>");
document.write("Division="+c4);
document.write("<hr>");
document.write ("</center>");
</script>
</body>
</html>
```

**Example2:-**

```
<Html>
<Head>
<script language="JavaScript">
</script>
</head>
<body bgcolor="#ffff00">
<script language="JavaScript">
var a1=12, b1=9, c1, c2;
c1=++a1;
c2=--b1;
document.write ("<center>");
document.write ("<hr>");
document.write ("<br>"+"Value of c1="+c1+"<br>");
document.write ("<hr>");
document.write ("Value of c2="+c2);
document.write("<hr>");
document.write ("</center>");
</script>
</body>
</html>
```

**Example3:-**

```
<Html>
<head>
<script language="JavaScript">
</script>
</head>
<body bgcolor="#ffff00">
<script language="JavaScript">
var a2=12, b2=9;
document.write("<center>");
document.write ("<hr>");
a2+=9;
document.write ("<br>"+"Value of a2="+a2+"<br>");
document.write ("<hr>");
a2-=4;
document.write ("<br>"+"Value of a2="+a2+"<br>");
document.write ("<hr>");
a2*=4;
document.write ("<br>"+"Value of a2="+a2+"<br>");
document.write ("<hr>");
```

```
b2/=4;
document.write ("<br>"+"Value of a2="+b2+"<br>");
document.write ("<hr>");
document.write ("</center>");
</script>
</body>
</html>
```

## Functions :-

It is sub program, which is used for performing some well-defined task.

There are following types of functions.

Math Object:-

- ❖ Math.abs(x)           It Return absolute value.
- ❖ Math.log(x)           It Return logarithm value.
- ❖ Math.max (a, b)       It return the largest value.
- ❖ Math.min (a, b)       It return the smallest value.
- ❖ Math.pow (m, n)       It return the m to the power n.
- ❖ Math.sin (x)          It return sin value.
- ❖ Math.cos (x)          It return cos value.
- ❖ Math.tan (x)          It returns tan value.
- ❖ Math.sqrt (x)         It return square root value.

Date Object:-

Syntax:-

var <my_Date>=new Date ( )

## Date Method:-

Date( )→        It returns a date object

GetDate ( )    →    It returns a date of a date object (from 0-6)

0=Sunday.

1=Monday.

2=Tuesday.

3=Wednesday.

4=Thursday.

5=Friday.

6=Saturday.

getDay ( )              It returns the day of a date object.

getMonth ( )            It returns the Month of a date object(0-11).

getFullYear ( )         It returns the Year of a date object.

getHours ( )            It return hours   of a date object.

getMinutes ( )          It return minutes   of a date object.

getSeconds ( )          It returns seconds   of a date object.

## Example:-4

```
<html>
<head>
<script language="javascript">
var a=15,b=4, c1,c2,c3,c4,c5;
c1=Math.sqrt(a);
c2=Math.max(a,b);
c3=Math.min(a,b);
```

30

```
c4=Math.log(c1);
c5=Math.pow(a,b);
document.write("<hr color=green size=10>");
document.write("<br>"+"Value of c1="+c1+"<br>");
document.write("<br>"+"Value of c2="+c2+"<br>");
document.write ("<br>"+"Value of c3="+c3+"<br>");
document.write ("<br>"+"Value of c4="+c4+"<br>");
document.write ("<br>"+"Value of c5="+c5+"<br>");
document.write ("<hr color=violet size=10>");
</script>
</head>
<body bgcolor="#ffff00">
<script language="javascript">
var d1=new Date();
document.write("<hr color=blue size=10>");
document.write("<br>"+"Current date of The System"+"<br>");
document.write (d1.getDate () +"/");
document.write (d1.getMonth ()+1+"/");
document.write (d1.getFullYear ( ) );
document.write("<hr color=red size=10>");
document.write("<br>"+"Current Time of The System"+"<br>");
document.write(d1.getHours()+":");
document.write(d1.getMinutes()+1+":");
document.write (d1.getSeconds ( ));
document.write("<hr color=red size=10>");
</script>
</body>
</html>
```

# Lecture 6

**Control Statement:-**
Java language provides facilities for controlling the order of execution
of the statements, which is referred to as flow control statements/control statements.
There are following three categories of flow control statements.

1. Decision Control Statement.
   a. if <criteria> statement.
   b. if-else statement.
   c. nested if-else statement.
   d. else –if construct statement.
   e. switch case statement.
2. Looping Control/Repititive control/Iterative Control Statement.
   a. for loop.
   b. while loop.
   c. do while loop.

3. Jumping control statement.
   a. break statement.
   b. continue statement.

**a:-      if <criteria> statement.**

**Example:-1**
Write JavaScript code to check number is even or odd.
<html>

31

```
<head>
<script language="javascript">
var a=32,c1;
c1=a%2;
if(c1==0)
{
document.write("<hr color=violet size=10>");
document.write ("<h1>"+"Even Number="+a+"</h1>");
document.write ("<hr color=blue size=10>");
}
if(c1!=0)
{
document.write("<hr color=ocean size=10>");
document.write("<h1>"+"Odd Number"+a+"</h1>");
}
document.write("<h1>"+"Exit"+"</h1>");
</script>
</head>
<body bgcolor="#ffff00">
<script language="javascript">
</script>
</body>
</html>
```

**Example:-2**

Write JavaScript to check year is Leap or Not.

```
<Html>
<head>
<script language="javascript">
var year=2013,c1;
c1=year%4;
if(c1==0)
{
document.write("<hr color=violet size=10>");
document.write("<h1>"+"Leap Year="+year+"</h1>");
document.write ("<hr color=blue size=10>");
}
if(c1!=0)
{
document.write ("<hr color=ocean size=10>");
document.write ("<h1>"+"Not Leap Year"+year+"</h1>");
}
document.write ("<h1>"+"Exit"+"</h1>");
</script>
</head>
<body bgcolor="#ffff00">
<script language="javascript">
</script>
</body>
</html>
```

**b:-      if - else- statement.**

**Example:-3**
Write JavaScript to display green lines if condition is true and display blue lines if condition is false.
Green lines move from Left to Right and blue lines move from Right to left.

```
<Html>
<Head><center><h2>Welcome</h2></center>
<script language="javascript">
var n=2;
if(n>=5)
document.write ("<marquee direction =right >"+"<hr color=Green size=10
width=50%>"+"</marquee>");
else
document.write ("<marquee direction =left >"+"<hr color=blue size=10
width=50%>"+"</marquee>");
</script>
</head>
<body bgcolor="#ffff00">
<script language="javascript">
</script>
</body>
</html>
```

**Nested If-else Statement:-**
```
                if<Cond1>
                        Statement_block1;
                        else
                                if<Cond2>
                                Statement_block2;
                                else
                                        if<Cond3>
                                                Statement_block3;
                                                ….
                                                ….
                                                ….

                                                Exit_Statement;
```

**Example: -** Write a JavaScript to check largest of three numbers.Also display different colors of lines.
```
<html>
<head><center><h2>Welcome</h2></center>
<script language="JavaScript">
var a=100,b=15,c=20;
if(a>b && b>c || a>c && c>b)
document.write ("Number a is the largest="+a);
else
if(b>c && c>a || b>a && a>c)
document.write ("Number b is the largest="+b);
else
document.write ("Number c is the largest="+c);
</script>
</head>
<body bgcolor="#ffff00">
<script language="javascript">
```

33

```
</script>
</body>
</html>
```

**else-if-Construct Statement/Ladder Statement:-**

It is used for making choice based problems.

...
....
...
    else
        if(Condition1)
         Statement_Blocks;
                ...
                ...
                ...

**Example:-**

```
<Html>
<Head><center><h2>Welcome</h2></center>
</head>
<body bgcolor="#ffff00">
<script language="javascript">
var a=12, b=17,c1, c2, c3,c4,ch=3;
document.write ("<center>"+"<h4>"+"ARITHMETIC OPERATION"+"</h4>"+"</center>"+"<br>");
document.write ("<hr>");
document.write ("<h4>"+"1:- SUM"+"</h4>");
document.write ("<hr>"+"<br>");
document.write ("<h4>"+"2:- SUB"+"</h4>");
document.write ("<hr>"+"<br>");
document.write ("<h4>"+"3:- MUL"+"</h4>");
document.write ("<hr>"+"<br>");
document.write ("<h4>"+"4:- DIV"+"</h4>");
document.write ("<hr>"+"<br>");
document.write ("IF CHOICE="+ch);
if(ch==1)
{
 c1=a+b;
document.write ("<br>"+"Sum="+c1);
}
else
if(ch==2)
{
 c2=a-b;
document.write ("<br>"+"Difference="+c2);
}
else
if(ch==3)
{
 c3=a*b;
document.write ("<br>"+"Product="+c3);
}
```

```
else
if(ch==4)
{
 c4=a/b;
document.write ("<br>"+"Division="+c4);
}
else
{
document.write ("<hr>");
document.write ("Wrong Choice ");
}
</script>
</body>
</html>
```

**switch-case  Statement:-**
It is also used for solving choice based problem.
```
switch (expression)
  {
        case <value1> :
                Statement1;
                break;
        case <value2> :
                Statement2;
                break;
        case <value3> :
                Statement3;
                break;
        case <value4> :
                Statement4;
                break;
                …
                …
                …
        default :
        Wrong_statement4;
}
        Exit_Statement;
```
**Example:-**
```
<Html>
<Head><center><h2>Welcome</h2></center>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var a=12, b=17,c1, c2,c3,c4,ch=1;
document.write("<center>"+"<h4>"+"ARITHMETIC OPERATION"+"</h4>"+"</center>"+"<br>");
document.write("<hr>");
document.write("<h4>"+"1:- SUM"+"</h4>");
document.write("<hr>"+"<br>");
document.write("<h4>"+"2:- SUB"+"</h4>");
document.write("<hr>"+"<br>");
document.write("<h4>"+"3:- MUL"+"</h4>");
```

```
document.write("<hr>"+"<br>");
document.write("<h4>"+"4:- DIV"+"</h4>");
document.write("<hr>"+"<br>");
document.write("IF CHOICE="+ch);
switch(ch)
{
case 1:
{
 c1=a+b;
document.write ("<br>"+"Sum="+c1);
}
break;
case 2:
{
 c2=a-b;
document.write("<br>"+"Difference="+c2);
}
break;
case 3:
{
 c3=a*b;
document.write ("<br>"+"Product="+c3);
}
break;
case 4:
{
 c4=a/b;
document.write ("<br>"+"Division="+c4);
}
break;
default :
{
document.write ("<hr>");
document.write ("Wrong Choice ");
}
}
</script>
</body>
</html>
```

# Lecture 7

**Looping Control/Iterative Control/Repetitive Control Statement:-**

It means execution of statements repeatedly according to true conditions and exit from loop when condition becomes false. There are three kinds of looping control statements.

- ❖ for loop.
- ❖ while loop.
- ❖ do while loop.

**Syntax of for loop:-**

```
for (initializations; condition; updations)
      statement_blocks;
      exit_Statements;
```

### Example:-1
Write JavaScript code for generating series of natural numbers.

```html
<html>
<head><center><h2>Welcome</h2></center>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var i,n;
document.write("<hr color=red>");
for(i=1,n=50;i<=n;i++)
document.write(i+" ");
document.write("<hr color=blue>");
</script>
</body>
</html>
```

### Example:-2
Write JavaScript code for generating series of odd numbers and     even numbers.

```html
<Html>
<Head><center><h2>Welcome</h2></center>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var i,n;
document.write("Series of Even Numbers=");
document.write("<hr color=red>");
for(i=2,n=50;i<=n;i+=2)
document.write(i+" ");
document.write("<hr color=blue>");
document.write("Series of Odd Numbers=");
document.write("<hr color=red>");
for (i=1,n=50;i<=n; i+=2)
document.write(i+" ");
document.write("<hr color=blue>");
</script>
</body>
</html>
```

### Example:-3
Write JavaScript code for generating series of Fibonacci.
0 1 1 2 3 5 8 13 21 34…

```html
<html>
<head><center><h2>Welcome</h2></center>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var i,n,a,b,sum;
document.write ("Series of Fibonacci Numbers=");
document.write ("<hr color=red>");
for(a=0,b=1,sum=0,i=1,n=100;i<=n;a=b,b=sum,sum=a+b,i++)
document.write (sum+"   ");
document.write ("<hr color=blue>");
</script>
```

```
</body>
</html>
```

Write JavaScript code for generating series of many lines.

```
<html>
<head><center><h2>Welcome</h2></center>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var i,n;
document.write("Series of Lines=");
document.write("<hr color=red>");
for(i=1,n=6;i<=n;i++)
document.write("<hr color=#ffff00 >");
document.write("<hr >");
</script>
</body>
</html>
```

**Definition of while loop:-**

**It executes looping body when condition is true.And exit from loop when condition is false**

**Syntax of while loop:-**

```
while (criteria)
       {
        Statement_Blocks;
        Updations;
        }
       Exit_Statement;
```

**Example:-1**

Write JavaScript code for generating sequence of natural numbers.

```
<html>
<head><center><h2>Welcome</h2></center>
<script language="javascript">
</script>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var i=1,n=50;
document.write("Series of Natural Numbers=");
document.write("<hr color=red>");
while(i<=n)
{
document.write(i+" ");
i=i+1;
}
document.write("<hr >");
</script>
</body>
</html>
```

**Example:-2**

             Write JavaScript code for calculating factorial of any numbers.

```
<html>
<head><center><h2>Welcome</h2></center>
<script language="javascript">
</script>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var fact=1,i=1,n=7;
document.write("Calculation of Factorial=");
document.write("<hr color=red>");
while(i<=n)
{
fact=fact*i;
i=i+1;
}
document.write("Factorial value of number="+n+"="+fact+" ");
document.write("<hr >");
</script>
</body>
</html>
```

**Example:-3**

             Write JavaScript code for generating series of factorial numbers.

```
<html>
<head><center><h2>Welcome</h2></center>
<script language="javascript">
</script>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var fact=1,i=1,n=10;
document.write("Calculation of Factorial=");
document.write("<hr color=red>");
while(i<=n)
{
fact=fact*i;
document.write("Factorial value of number="+i+"="+fact+" "+"<br>");
document.write("<hr >");
i=i+1;
}
document.write("<hr >");
</script>
</body>
</html>
```

**do-while loop:-**It execute at least one time when condition is false and execute further if condition is true otherwise exit from program.

**Syntax of do-while loop:-**

```
do
{
Initializations;
```

39

```
Statements;
Updations;
} while (criteria);
Exit_Statement;
```

Example1:-
Write JavaScript code for printing name of institute ten times

```
<html>
<Head><center><h2>Welcome</h2></center>
<script language="javascript">
</script>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var i=1,n=10;
document.write ("Printing name of Institute=");
document.write ("<hr color=red>");
do
{
document.write ("ICSM"+"<br>");
i=i+1;
}while(i<=n);
document.write("<hr >");
</script>
</body>
</html>
```

Example2:-
Write JavaScript code for generating reverse of natural numbers.

```
<Html>
<Head><center><h2>Welcome</h2></center>
<script language="javascript">
</script>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var i=1, n=50;
document.write ("Printing Reverse Natural Numbers=");
document.write ("<hr color=red>");
do
{
document.write (n+"<br>");
 n=n-1;
}while(n>=i);
document.write ("<hr >");
</script>
</body>
</html>
```

# Lecture 8

**Function:- (User defined Function):-**
a:- A function  without argument and no return value.
b:- A function  without argument and return value.
c:- A function  with argument and no return value.
d:- A function  with argument and return value.

a:- A function  without argument and no return value.
   **Example:-**

```
<Html>
<Head><center><h2>Welcome</h2></center>
<script language="javascript">
function f1()
{
 var a1=3,b1=6,c1;
 c1=a1+b1;
document.write ("<hr color=red>");
document.write ("Sum="+c1);
document.write ("<hr color=green>");
}
function f2()
{
var a2=3,b2=6,c2;
c2=a2*b2;
document.write("<hr color=blue>");
document.write("Product="+c2);
document.write("<hr color=gold>");
}
</script>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
f1();
f2();
</script>
</body>
</html>
```

b:- A function  without argument and return value.

```
<html>
<head><center><h2>Welcome</h2></center>
<script language="javascript">
function f1()
{
var a1=3,b1=6,c1;
c1=a1+b1;
return c1;
}
function f2()
{
var a2=3,b2=6,c2;
```

```
c2=a2*b2;
return c2;
}
</script>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var m1,m2;
m1=f1();
document.write("<hr color=red size=10>");
document.write("Sum="+m1);
document.write("<hr color=green size=10>");
m2=f2();
document.write("<hr color=blue size=10>");
document.write("Product="+m2);
document.write("<hr color=gold size=10>");
</script>
</body>
</html>
```

c:- A function with argument and no return value.

Example:-
```
<Html>
<Head><center><h2>Welcome</h2></center>
<script language="javascript">
function f1(a1,b1)
{
var c1;
c1=a1+b1;
document.write("<hr color=red size=10>");
document.write("Sum="+c1);
document.write("<hr color=green size=10>");
}
function f2(a2,b2)
{
var c2;
c2=a2*b2;
document.write("<hr color=blue size=10>");
document.write("Product="+c2);
document.write("<hr color=gold size=10>");
}
</script>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var m1,m2;
f1(5,6);
f2(9,5);
</script>
</body>
</html>
```

d:- A function  with argument and return value.

Example
```
<Html>
<Head><center><h2>Welcome</h2></center>
<script language="javascript">
function f1(a1,b1)
{
var c1;
c1=a1+b1;
return c1;
}
function f2(a2,b2)
{
var c2;
c2=a2*b2;
return c2;
}
</script>
</head>
<body bgcolor="#dcdcdc">
<script language="javascript">
var m1,m2;
m1=f1(25,26);
document.write("<hr color=red size=10>");
document.write("Sum="+m1);
document.write("<hr color=green size=10>");
m2=f2(19,15);
document.write("<hr color=blue size=10>");
document.write("Product="+m2);
document.write("<hr color=gold size=10>");
</script>
</body>
</html>
```

# Paper :- OM-5
# (Financial Accounting)

**What is accounting:-**

Accounting is the systematic and comprehensive recording of financial transactions pertaining to a business. Accounting also refers to the process of summarizing, analyzing and reporting these transactions.

Or

**Definition of Accounting:-**

Accounting is a means of measuring and reporting the results of economic activities.

Human activities may be classified as economic and non-economic activities.

**Example of economic activities:-**

Wages, Salary, Rent, Sales, Purchase, fees, commission, Brokerage, Discount, Freight Etc.

**Example of non economic activities:-**

Emotional, rendering service by wives, Cultural, Teaching his own Daughter/Son etc.

**Book Keeping:-**

Bookkeeping is the recording of financial transactions, and is part of the process of accounting in business. Transactions include purchases, sales, receipts, and payments by an individual person or an organization/corporation.

**According to North Cott**:-

Book keeping is the art of recording in the books of acscounts the monetary aspect of commercial or financial transactions.

**Meaning of Accounting:-**

Every business has **profit motive**.It has transactions of financial nature, such as purchasing goods, selling goods, incurring expenceses and receiving income etc.These transactions are financial in nature and affect the profit of the business. Accounting transactions are both money transactions and money worth transactions. Transactions are classified as assets, liabilities, capital, revenue and expenses.

**Characteristics of accounting:-**
- ❖ Economic Events.
- ❖ Identification, measurement, recording and communication.
- ❖ Organization.
- ❖ Interested users of informations.

**Economic events:-**

An economic event is an event related to business, which has a definite consequence.

**Example:-**

Example 1:-Purchase of machine in cash has a consequence of **increased asset** and **decrease cash**.

Example 2:-Sold of goods in cash has a consequence of **increased cash** and **decrease assets.**

**Identification, measurement, recording and communication:-**

**Identification**:- involves the analysis of events as regards its materiality that is reflected in accounting books. The event should observed for considerations as economic activity and its relevance as accounting transactions.

**Measurement:-**It involves quantifications of business transactions in monetary terms.

**Recording:-**It involves systematic presentations of a transaction to reflect the amount involved and other pertinent details of the transactions**.**

**Communication:-**It is a systematic manner aids in managerial decision-making.

**Organizations:-**

The entity performing business activity can be organized by choosing appropriate form of organizations. It can be sole proprietorship, partnership, company, cooperative society or boards such as Cricket boards, Municipal Board, ICSM, DLW, TATA compony, Reliance Company, BHEL Co., BHU, UPRTOU, FIFA etc.

**Interested users of informations:-**

The users can be divided into two categories.

- ❖ Internal Users.
    - ○ Top Level users.
    - ○ Middle Level Users.
    - ○ Managerial Levels.
- ❖ External Users.
    - ○ Direct Financial Interest.
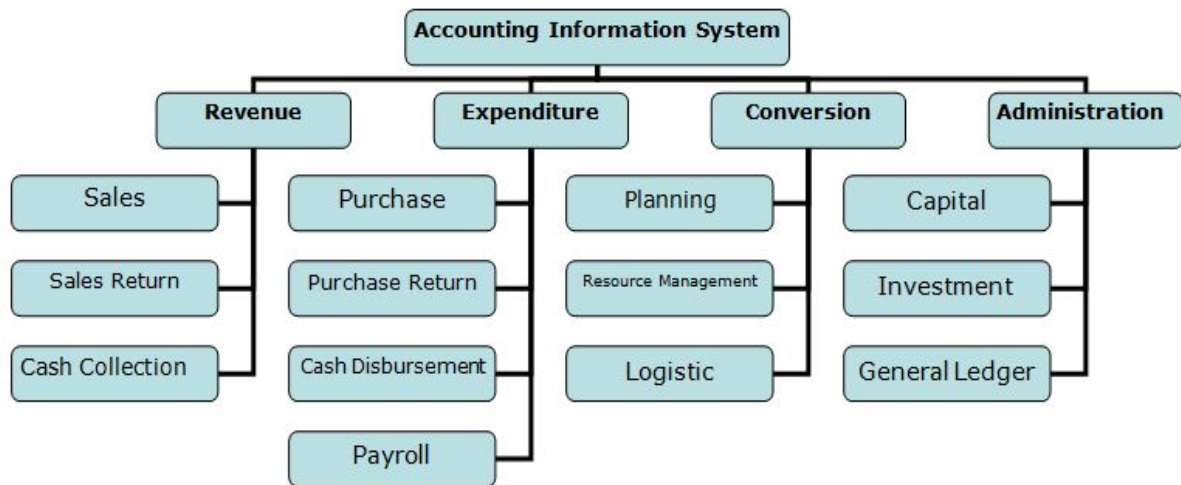    - ○ Indirect Financial Interest.
        ### Accounting as a information System:-

It provides information related to business/organization. These informations are:-

- ❖ Sales.
- ❖ Purchase.
- ❖ Profit.
- ❖ Loss.
- ❖ Balance Sheet.
- ❖ Marketing.
- ❖ Budget.
- ❖ Stock Control (Inventory Control).
- ❖ Administrations.
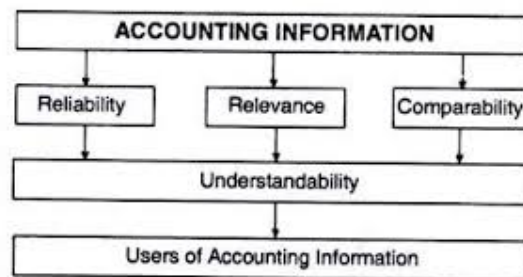- ❖ Production.
- ❖ Research and development.

Etc.
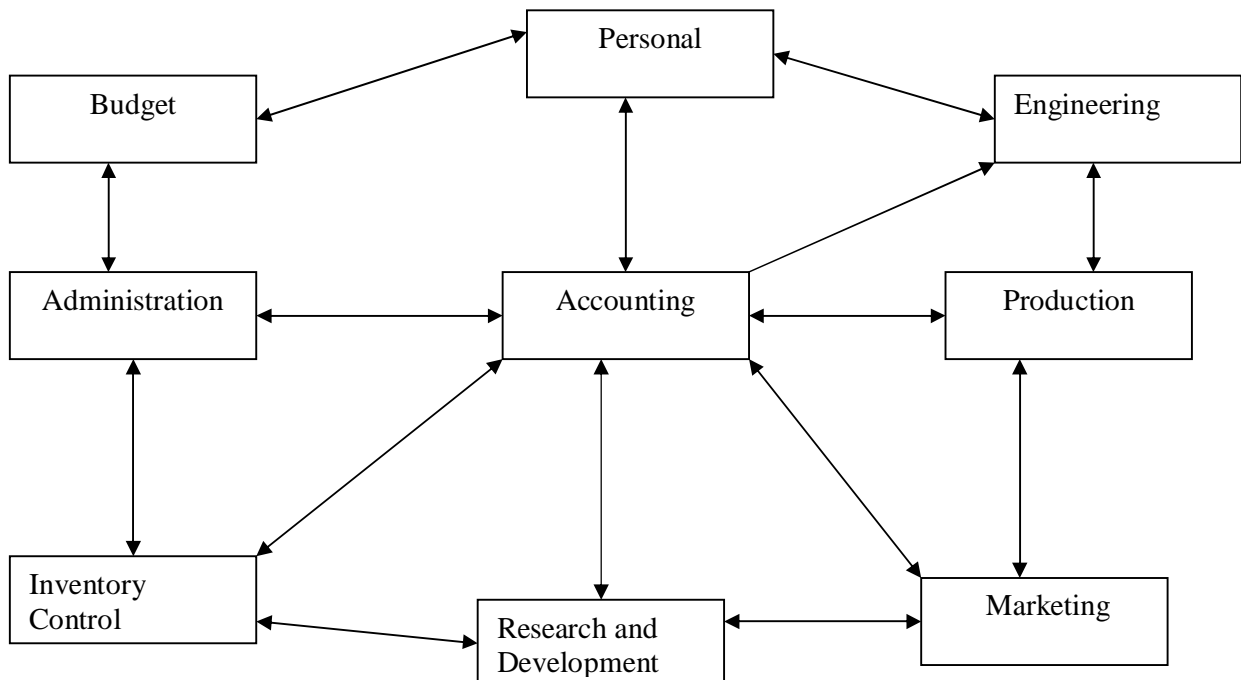
**Qualitative Characteristics of accounting information**:-

- ❖ Reliability of accounting information.
- ❖ Relevance of accounting information.
- ❖ Understandability of the accounting information.
- ❖ Comparability of accounting information.



**Objectives of Accounting:-**

- ❖ Maintaining proper records of business.
- ❖ Calculation of profit and Loss.
- ❖ Providing effective control over the business.
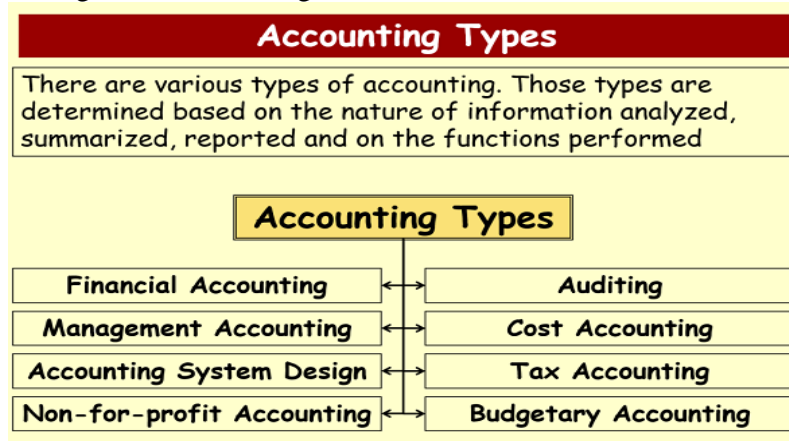- ❖ Marketing information available to various groups.



**Types of Accounting:-**

1. Book-keeping.
2. Financial Accounting.
3. Cost Accounting.

4. Management Accounting.



**Accounting Types**

There are various types of accounting. Those types are determined based on the nature of information analyzed, summarized, reported and on the functions performed

**Accounting Types**

| | |
|---|---|
| Financial Accounting | Auditing |
| Management Accounting | Cost Accounting |
| Accounting System Design | Tax Accounting |
| Non-for-profit Accounting | Budgetary Accounting |

## Limitations of accounting:-

Accounting is helpful to business in assessing their worth.

Accounting has the following limitations.

* Different accounting policies
* Accounting estimates
* Professional judgment
* Verifiability
* Use of historical cost basis
* Measurability
* Limited predictive value
* Fraud and error
* Cost benefit compromise

## Business transactions:-

The economic event that relates to a business entity is called business transactions.

## Special Feature of Business transactions:-

❖ Business transactions must be financial in nature.
❖ Business transactions must be supported by documentary evidence.
❖ Business transactions must be presented in numerical monetary terms.
❖ Business transactions must cause an effect on assets, liabilities, capital, revenue and expences.

## Assets:-

The valuable things owned by the business are known as assets.

Or

Accounting standards define an asset as something your company owns that can provide future economic benefits.

Example:-

Furniture,Machinery,Building,Vehicles,Lands,Inventory etc.

## Classifications of assets:-

❖ Fixed assets.
❖ Current Assets.
❖ Floating assets.
❖ Wasting Assets.
❖ Liquid assets.
❖ Tangible Assets.
❖ Intangible Assets.

**Fixed Assets**:-

These assets are acquired for long terms in the business.

Or

A long-term tangible piece of property that a firm owns and uses in the production of its income and is not expected to be consumed or converted into cash any sooner than at least one year's time.

Example:-

Land & Building.

Plant & Machinery.

Vehicles.

Furniture etc.

**Current Assets**:-

These assets are all those assets, which is used for selling purpose. That produce revenue of business.It is short terms only.

Or

Current assets are cash and any other assets that a company plans to either turn into cash or consume within one year

Example:-

Stocks.

Goods etc.

**Floating Assets**:-

Either these assets increase or decrease there values.

Example:-

A:- Debenture.

B:-Shares.

C:-Fixed deposite Into Bank.

D:-NSC. (National Saving Certificate) 5years and 10 years.

National Savings Certificates, popularly known as NSC, is an Indian Government Savings Bond, primarily used for small savings and income taxsaving investments in India. It is part of the postalsavings system of Indian Postal Service (India Post).

E:-KVP.(Kisan Vikas Patra).It give double amount in 100 months

F:-MIS(Montholy Income System) 5 years.

G:-PPF(Public Providend Fund) 15 years.

H:-MUTUAL FUNDS etc.

**Wasting Assets:-**

These assets, whose value goes on declining with the passage of time, are known as wasting assets.

❖ Patents.

❖ Mines.

❖ Assets taken on leased Etc.

**Liquid Assets:-**

Liquidity refers to convertibility in cash quickly.

**Example:-**

Cash at Bank.

Blue Chips Shares.

On Line Commodity.

**Tangible Assets:-**

Assets having physical existence which can be seen and touched are known as tangible assets.

**Example:-**

Land & Building.

Plant & Machinery.

Vehicles.
Furniture etc.

**Intangible Assets:-**

These are the assets, which are not normally purchased and sold in the open markets such as.

**Example:-**

Goodwill.
Paitents.
Copyrights.
Trademarks.
Hallmarks etc.

**Capital:-**

It is that part of wealth, which is used for further production, and thus capital consists of all current assets and fixed assets.

**Another DEFINITION OF CAPITAL:-**

1. Financial assets or the financial value of assets, such as cash.
2. The factories, machinery and equipment owned by a business and used in production.

**Example:-**

Cash in hand.
Cash at bank.
Building.
Plant and furniture.
Etc.

**Types of Capital:-**

1) Fixed Capital.
2) Floating Capital.
3) Working Capital.

**Fixed capital**:-Amount invested in fixed assets for business to the long period. It increases infrastructure.

Example:-

Furniture
Building
Vehicles
Etc.

**Floating Capital:-**

Assets purchased with the intention of sales such as stocks, investments.
Example:-Shares, Bank FD, NSC, RD,TD etc.

**Working Capital:-**

The part of capital available with the firm for day-to-day working of the business is known as working capital.

**Working Capital=Current assets-current Liabilities**

**Liability or Equity:-**

Liabilities are the obligations or debts payable by the enterprise in future in the form of money or goods. It is the proprietor's and creditors claim against the assets of the business.

Or

In financial accounting, a liability is defined as an obligation of an entity arising from past transactions or events, the settlement of which may result in the transfer or use of assets, provision of services or other yielding of economic benefits in the future.

**Classifications of Liabilities:-**

❖ Fixed Liabilities.
❖ Current liabilities.
❖ Contingent Liabilities/Doubtful Liabilities.

**Fixed liabilities:- (Long term Liabilities)**
> These liabilities are paid after a long period (After One Year).

Example:-
> Capital, Loans, Debentures/Gauranteed return with high rate of interest.
> NSC,PPF,KVP,FD,Etc.

**Current Liabilities:- (Short Term Liabilities):-**
> Liabilities payable within a year termed as current liabilities.

Examples:-
> Bills Payables.
> Bills Receivable.
> Outstanding Income/Expenses.
> Etc.

**Contingent liabilities:-**
> These are not the real liabilities. Future events can only decide whether it is really a Liability or not due to uncertainty.

> In financial accounting, a liability is defined as an obligation of an entity arising
> from past transactions or events, the settlement of    which may result in the transfer or use
of assets, provision of services or other yielding of economic benefits in the future.

> A liability is defined by the following characteristics:

- Any type of borrowing from persons or banks for improving a business or personal income that is payable during short or long time;
- A duty or responsibility to others that entails settlement by future transfer or use of assets, provision of services, or other transaction yielding an economic benefit, at a specified or determinable date, on occurrence of a specified event, or on de mand;
- A duty or responsibility that obligates the entity to another, leaving it little or no    discretion to avoid settlement; and,
- A transaction or event obligating the entity that has already occurred.

**Example:-**
> Accidental claim of insurance.
> Guarantees undertaken.
> Cases pending in the court of law.

**Stock/Inventory:-**
> The goods available with the business for sale on a particular date are termed as    stock.
> > **Example:-**
> > > Stock of Raw Materials.
> > > Stock of work in progress.
> > > Stock of Finished Goods.

**Revenue:-**
> Revenue in accounting means the amount realized or receivable from the sale of goods.
Amount received from sale of assets or borrowing loan is not revenue.
> > Or
> Revenues or revenue in business is the gross income received by an entity from its
normal business activities before any expenses have been deducted. Income may be received as cash or cash equivalent and is typically generated from the sale of goods or the rendering of services for a particular period of time

**Expense:-**

Expenses are cost incurred by the business in the process of earning revenues. Generating income is the foremost objective of every business.

Or

An expense in accounting is the money spent or cost incurred in an entity's efforts to generate revenue. Expenses represent the cost of doing business where doing business is the sum total of the activities directed towards making a profit.

**Expenditure:-**

Expenditure is the amount of resources consumed. It is the benefit to be derived in future. It is the amount spent for the purchase of assets.

Expenditures increase the profit earning capacity of the business and profit is expected from them in future.

**Debtors:-**

It represents the persons or parties who have purchased goods on credit from us and have not paid for the goods sold to them.

Or

A debtor is a person or entity that owes money. In other words, the debtor has a debt or legal obligation to pay an amount to another person or entity. For example, if you borrow Rs10,000 from a bank, you are the debtor and the bank is the creditor.

**Creditors:-**

The sellers of goods on credits to the firm are known as its creditors of goods.

Or

A creditor is a party (e.g. person, organization, company, or government) that has a claim on the services of a second party. It is a person or institution to whom money is owed.

**Proprietor:-**

**An individual or groups of persons who undertake the risk of the business are known as proprietor. They invest their funds into business as capital.**

**Liability of Proprietors:-**

❖ Arrangement of Land.
❖ Arrangement of Labour.
❖ Payment of salary, Wages, Rent Etc.
❖ Payment of Electricity Bill and Telephone bills.

**Note:-**Proprietor is rewarded with profit for the risk undertaken by him.

**Drawing:-**

Amount or a goods withdrawn by the proprietor for his private or personal use is termed as drawing. It is the capital of business.

**Solvent :-( Financial Sound Firms or Companies)**

Solvent are those persons and firms who are capable of meeting their liabili ties out of their resources. Solvent firms have sufficient funds and assets to meet proprietors and creditors claim.

**Insolvent:-(Financial weak Firms or Companies)**

All business firms who have been suffering losses for the last many years and are not even capable meeting their liabilities out of their assets are financially unsound.

**Vouchers:-**

Accounting transactions must be supported by documents. These documentary proofs in support of the transactions are termed as vouchers.

Example:-
Cash Memo.
Wages Bill.
Salaries Bill.
Receipt Etc.

**Accounting Year: - (Financial Year/Fiscal year/Periodic year)**
Books of accounts are closed annually.
**1      April of current Year→Commencement Date.**
**31     March of next Year→Closing Date.**

**Entry:-**
An entry is the systematic records of business transactions in the books of accounts. It must be implemented by dual laws.
That is **Dr**. and **Cr**. rules.

**Functions of accounting data:-**
1. Measurement of past performance.
2. Forecasting future performance.
3. Helping decision-making.
4. Controlling of performance.
Etc.

**Rules of Dr. and Cr in account.**
1:- Personal A/c.
2:-Impersonal A/c.

Personal A/c:-
The accounts which relates to an individual, firm, company or instiuation are      called personal a/c.There are three kinds of personal a/c.
a)   Natural Personal A/c.
b)   Artificial Personal A/c.
c)   Outstanding Personal A/c/Representative Personal A/c.

**Examples:-**
Capital A/c.
Bank of Baroda A/c.
ICSM a/c.
Dinesh A/c.
BCCI A/c.
Outstanding interest A/c.
Interest receivable A/c.
Outstanding wages A/c.
Etc.

**Rules of Dr and Cr for personal A/c:-**
Receiver is→  Dr.
Giver is        →      Cr.

Impersonal A/c:-
1:-     Real A/c.
2:-     Nominal A/c.

**Real A/c:-**
The accounts of all those things whose value can be measured in terms of money and which are properties of the business are termed as real accounts. There are two categories of real accounts.
a:-     Tangible Real A/c.
b:-     Intangible Real A/c.

**Example of Tangible:-**
Sales A/c, Purchase A/c, Building A/c, Machinery A/c, Stock a/c, Lands A/c Furniture A/c etc.

**Example of Intangible:-**

Patent A/c, Goodwill A/c, Trademark A/c, Copyright A/c, Hallmark a/c
Etc.

**Rules of Dr. and Cr. for Real A/c.:-**

What comes in →Dr.
What goes out→Cr.

**Nominal A/c:-**

These accounts include the accounts of all expenses or losses    and
Income or gain.

**Examples:-**

Bad debts.
Salary a/c
Rent A/c
Discount Rec a/c
Discount Pd a/c
Income tax A/c
Carriage Inwards
Carriage Outwards
Royalty A/c
Bank charges A/c
Brokerage A/c
Railway freight A/c
Publicity A/c
Loss of Stock by fire a/c
Loss of Stock by theft a/c
Printing and stationary a/c
Audit Fees A/c
Gas & Light A/c
Packing Charges A/c
Trade Expenses A/c
Commission rec A/c
Commission Pd A/c

**Rules of Dr. and Cr. for Nominal A/c.:-**

All Expenses or losses a/c          Dr.
All Income or Gain a/c              Cr.
By→Dr.                             To→Cr.

**Three Golden Rules of A/C**

Personal Accounting  :    Debit the Receiver, Credit the Giver
Real Accounting        :    Debit what comes in, Credit what goes out.
Nominal Accounting  :    Debit all Expenses and Losses, Credit all
                             Incomes and Gains.

**Format of Journal:-**

| Date | Particular | L.F. | Dr. Amount | Cr. Amount |
|------|-----------|------|-----------|-----------|
|      | By…………………………. <br>   To……………………. <br> (Narration of Business Transaction) | | ………….. | …………… |
|      |           |      |           |           |

Example:- Let us consider a company, which is given below.

## Company TATA PVT LTD

1:-Started Business with cash.          10000/-
      By Cash A/c                 Dr      10000/-
          To Capital A/c                    Cr.      10000/-
      (Being started Business with cash)


2:-Started business with cash Rs 10000/ and goods of Rs.10000/-
      By Cash A/c                 Dr      10000/-
      By Goods A/c                Dr      10000/-
          To Capital A/c                    Cr.      20000/-
      (Being started Business with cash and goods)
3:-Purchased of goods Rs 5000/- by cash.
Purchase A/c                Real A/c                      Dr
Cash A/c                    Real A/c                      Cr.
      By Purchase a/c             Dr.      5000/-
          To cash A/c                       Cr.      5000/-
      (Being purchased good by cash)
4:-Purchased of goods Rs 5000/- by Deepak & Sons.
      Deepak & Son A/c    Personal A/c       Cr
      Purchase A/c                Real A/c                      Dr
By Purchase a/c                 Dr.      5000/-
          To Deepak & sons A/c              Cr.      5000/-
      (Being purchase on credit)
5:-Sold of goods Rs 2000/- To Sunita by cash.
      Cash A/c        Real A/c                Dr
      Sales  A/c      real A/c                      Cr
      By Cash a/c                 Dr.      2000/-
          To Sales  A/c                     Cr.      2000/-
      (Being sold goods by cash to sunita)
6:-Sold of goods Rs 2000/- To Sunita.
      Sunita  A/c     Personal A/c            Dr
      Sales  A/c      real A/c                      Cr
      By Sunita a/c               Dr.      2000/-
          To Sales  A/c                     Cr.      2000/-
      (Being sold goods on credit to sunita)


7:-Paid salary  2000/-
      Salary A/c      Nominal A/c             Dr
      Cash A/c        Real A/c                      Cr
      By Salary A/c               Dr.      2000/-
          To Cash  A/c                      Cr.      2000/-
      (Being paid salary)
8:-Paid wages  500/-.
      Wages A/c       Nominal A/c             Dr
      Cash A/c        Real A/c                      Cr
      By Wages A/c                Dr.      500/-
          To Cash  A/c                      Cr.      500/-
      (Being paid wages)

9:-Received Commission      500/-.

Commission Rec A/c  Nominal A/c                Cr
Cash A/c        Real A/c                       Dr
By Cash        A/c        Dr.     500/-
          To Commission Rec  A/c      Cr.     500/-
(Being received Commission)

10:-Purchased furniture      1500/-.

Furniture Fixed Assets      Real A/c            Dr
Cash A/c                    Real A/c            Cr
By Furniture            Dr.     1500/-
          To cash  A/c            Cr.     1500/-
(Being purchased furniture)

11:- Purchased Machinery     2000/-.
By Machinery A/c        Dr.     2000/-
          To Cash A/c            Cr.     2000/-
(Being purchased machinery by cash)

12:-Goods Returned to Deepak & Sons. 1000/-
          By Deepak & Sons A/c     Dr. 1000/-
               To Purchase return a/c      Cr.     1000/-
(Being purchased goods returned to Deepak & Sons)

13:-Sunita returned goods          Rs.500/-
          By Sales return A/c          Dr.     500.
               To Sunita A/c            Cr.     500.
(Being goods returned by sunita)

14:-Distribution of goods as free sample.     1200/-
          By Free sample A/c          Dr 1200/-
               To Purchase A/c          Cr.     1200/-
(Being free distribution of sample).

15:-Loss of goods by theft          2000/-
          By Loss of goods Theft A/c   Dr.     2000/-
               To Purchase A/c          Cr.     2000/-
(Being goods loss by theft)

16:- Loss of cash by theft          500/-
          By Loss of Cash by Theft     Dr.     500/-
               To Cash A/c              Cr.     500/-
(Being cash theft)

17:-    Loss of goods by fire       1000/-

By Loss of goods by fire A/c     Dr.     1000/-
               To Purchase A/c          Cr.     1000/-
(Being goods loss by fire)

18:-    Loss of cash by fire        1000/-

By Loss of cash by fire A/c      Dr.     1000/-
               To Cash A/c              Cr.     1000/-
(Being cash loss by fire)

19:- Advance received by sunita. 300/-
　　By Cash A/c　　　　　　　　　Dr　　300/-
　　　　To Sunita A/c　　　　　　　Cr.　　300/-
　　(Being advanced received by sunita)
20:-Sunita become insolvent and received 50/- paisa in a rupee.
　　By Cash A/c　　　　　　　　　Dr.　　750/-
　　By Bad debt A/c　　　　　　　Dr.　　750/-
　　　　To Sunita A/c　　　　　　　Cr.　　1500/-
　　(Being sunita Become insolvent).
21:-Outstanding salaries Rs. 300/-
　　By Salary A/c　　　　　　　　Dr.　　300/-
　　　　To Outstanding Salary A/c　　Cr.　　300/-
　　(Being salaries due)
22:-Prepaid insurance Rs 500/-
　　By Prepaid Insurance A/c　　　Dr.　　500/-
　　　　To Insurance A/c　　　　　　Cr.　　500/-
　　(Being prepaid insurance)
23:- Interest on capital Rs. 200/-
　　By Interest on capital A/c　　Dr.　　200/-
　　　　To Capital a/c　　　　　　　Cr　　200/-
　　(Being interest on capital)
24:-Depreciation on furniture Rs. 200/-
　　By Depreciation A/c　　　　　Dr.　　200/-
　　　　To Furniture A/c　　　　　　Cr.　　200/-
　　(Being depreciation on furniture)
25:-Depreciation on Machinery Rs. 200/-
　　By Depreciation A/c　　　　　Dr.　　200/-
　　　　To Machinery A/c　　　　　　Cr.　　200/-
　　　　(Being depreciation on Machinary)
26:-Apreciation on Lands and Building Rs. 20000/-
　　By Lands & Building A/c　　　Dr.　　20000/-
　　　　To Apreciation A/c　　　　　Cr.　　20000/-
　　　　(Being appreciation on Lands & Building)
27:- Payments Deepak & Sons Rs. 1000/-
　　By Deepak & Sons　　　　　　Dr.　　1000/-
　　　　To Cash A/c　　　　　　　　Cr.　　1000/-
　　　　(Being paid Deepak & Sons).
28:-Sold to sunita and allowed 10% cash discount. 2000/-
　　By Cash A/c　　　　　　　　　Dr.　　1800/-
　　By Discount A/c　　　　　　　Dr.　　200/-
　　　　To Sales A/c　　　　　　　　Cr.　　2000/-
　　(Being sold goods & allowed 10% C.D.)
29:-Sold to Neeraj and allowed 10% Trade discount. 2000/- by cash
　　By Cash A/c　　　　　　　　　Dr.　　1800/-
　　　　To Sales A/c　　　　　　　　Cr.　　1800/-
　　(Being sold goods & allowed 10% T.D.)
30:-Sold old news papers, magazines. Rs 200/-
　　By Cash A/c　　　　　　　　　Dr.　　200/-
　　　　To Miscellaneous Assets A/c　Cr.　　200/-
　　(Being sold old news papers & Magazines)
31:-Subsrcibing for newspapers, Magzines and periodicals Rs. 200/-
　　By Miscellaneous Expenditure A/c　Dr.　　200/-
　　　　To Cash A/c　　　　　　　　Cr.　　200/-
　　(Being subscribing newspapers)

**Transaction Based On Bank:-**

1:- When cash is deposited into bank.
                By Bank A/c           Dr.
                        To Cash A/c           Cr.

2:- When cash withdrawn from the bank.
                By Cash A/c           Dr.
                        To Bank A/c           Cr.

3:-When cheques, drafts etc received from the customers are
        Deposited into the bank on the same day.
                By Bank a/c           Dr.
                        To Customer's A/c     Cr.

4:-     When cheques, drafts etc received from the customers are
        not sent to bank on the same day.
                By Cash a/c           Dr.
                        To Customer's A/c     Cr.

5:-On the date when above cheques, drafts etc. are sent to the bank.
        By bank A/c                   Dr.
                        To cash A/c                   Cr.

6:- When a customer directly deposits the amount in our bank
        account.
                By Bank a/c           Dr.
                        To Customer's A/c     Cr.

7:-When a cheque previously deposited into the bank is **dishonored.**
        By Customer's A/c           Dr.
                        To Bank A/c                   Cr.

8(A) When a cheque is received from a customer and discount is allowed to him and if the cheque is
deposited into the bank on the same day.
        By Bank A/c                   Dr.
        By Discount Pd A/c           Dr.
                        To Customer's A/c           Cr.

8(B) In case the above cheque is dishonoured, the discount allowed to the customer will be withdrawn.

        By Customer's A/c           Dr.
                        To Bank A/c                   Cr.
                        To Discount Rec A/c           Cr.

9:-When payment is made by issue of cheque.
        By Personal A/c           Dr.
                        To Bank A/c                   Cr.

10:-When expenses are paid by the issue of a cheque.
        By Expenses A/c           Dr.
                        To bank A/c                   Cr.

11:- When cash is withdrawn from the bank for the personal use of the      proprietor.
                By Drawing A/c      Dr.
                        To bank A/c           Cr.

12(A):-When interest is charged by bank.
                By Interest Charged A/c Dr.
                        To Bank A/c           Cr.

12(B):-When interest is allowed by bank.
                By Bank A/c           Dr.
                        To Interest A/c           Cr.

13:-     When bank charges some amount for the services rendered by the   bank.
                By Bank Charges A/c  Dr.
                        To Bank A/c           Cr.

# TALLY LEDGER & GROUP LIST

| Accounts Name | Groups |
|---|---|
| Accrued Income | Current Assets |
| Accrued Rent/ Accrued Income | Current Assets |
| Advertisement Expenses | Indirect Expenses |
| Advertisement Payable | Current Liabilities |
| Air Conditioner | Fixed Assets |
| Apprentice Premium | Direct Incomes |
| Audit Fees | Indirect Expenses |
| Bad Debts | Indirect Expenses |
| Bad Debts Received | Indirect Incomes |
| Bad Debts Reserve *(last year balance)* | Indirect Incomes |
| Bank | Bank Account |
| Bank Balance | Bank Account |
| Bank Charges | Indirect Expenses |
| Bank Commission | Indirect Expenses |
| Bank Loan | Loans & Liabilities |
| Bank Overdraft | Bank OD |
| Bills Payable | Current Liabilities |
| Bills Receivable | Current Assets |
| Bombay Branch | Branch & Division |
| Bonds | Current Assets |
| Building | Fixed Assets |
| Capital | Capital Account |
| Car | Fixed Assets |
| Car Expenses | Indirect Expenses |
| Car Repair | Indirect Expenses |
| Carriage | Direct Expenses |
| Carriage on Sales | Indirect Expenses |
| Cash | Cash in Hand |
| Cash at Bank | Bank Account |
| Closing Stock | Stock in Hand |
| Coal & Fuel | Direct Expenses |
| Coal, Gas & Water of Factory | Direct Expenses |
| Coffee Expenses | Indirect Expenses |
| Coke Expenses | Indirect Expenses |
| Commission (Cr.) / Commission Received | Indirect Incomes |
| Commission (Dr.) | Indirect Expenses |
| Computer | Fixed Assets |
| Consignment Stock | Current Assets |
| Consumed Material | Direct Expenses |
| Coolage | Direct Expenses |
| Creditors | Sundry Creditors |
| Debtors | Sundry Debtors |
| Deferred Expenses | Current Assets |
| Deferred Income | Current Liabilities |

| | |
|---|---|
| Delhi Branch | Branch & Division |
| Depreciation | Indirect Expenses |
| Depreciation Reserve | Current Liabilities |
| Difference in Trial Balance (Dr or Cr) | Suspense Account |
| Discount (Cr.) / Discount Received | Indirect Incomes |
| Discount (Dr) / Discount Allowed | Indirect Expenses |
| Donation | Indirect Expenses |
| Drawing | Capital Account |
| Electricity Expenses | Indirect Expenses |
| Expenses on Purchases | Direct Expenses |
| Expenses on Sales | Indirect Expenses |
| Export Duty | Indirect Expenses |
| Factory | Fixed Assets |
| Factory Expenses (Lighting, Power etc.) | Direct Expenses |
| Factory Incomes | Direct Incomes |
| Farm House | Fixed Assets |
| FDR | Current Assets |
| Fire Insurance | Indirect Expenses |
| Fitting Charges Received | Indirect Income |
| Forex Gain Loss | Indirect Expenses |
| Freight | Direct Expenses |
| Freight Inward | Direct Expenses |
| Freight on Purchase (Freight Inward) | Direct Expenses |
| Freight on Sale (Freight Outward) | Indirect Expenses |
| Freight Outward | Indirect Expenses |
| Fuel & Power of Factory | Direct Expenses |
| Furniture & Fitting | Fixed Assets |
| Furniture & Fixture | Fixed Assets |
| Gas and Water | Direct Expenses |
| General Expenses | Indirect Expenses |
| General Reserve | Current Liabilities |
| Godown Rent | Indirect Expenses |
| Goods Sent on Consignment | Sales Account |
| Goodwill | Fixed Assets |
| Horse & Carts | Fixed Assets |
| House Rent | Capital Account |
| Hundi (Assets) | Current Assets |
| Hundi (Liability) | Current Liabilities |
| Import Duty | Direct Expenses |
| Income From Repair | Indirect Incomes |
| Income on Assets | Indirect Incomes |
| Income on Investments | Indirect Incomes |
| Income Tax | Capital Account |
| Input VAT 1% 4%, 12.5% | Duties & Taxes |
| Insurance | Indirect Expenses |
| Insurance Claim | Indirect Incomes |
| Insurance Company | Sundry Debtors |
| Interest (Dr.) | Indirect Expenses |
| Interest on Capital | Indirect Expenses |

| | |
|---|---|
| Interest on Drawing | Indirect Incomes |
| Interest on Loan | Indirect Expenses |
| Interest Received (Cr.) | Indirect Incomes |
| Invest in Govt. Bond | Investment |
| Investment | Investment |
| Labour Charges | Indirect Expenses |
| Land & Building | Fixed Assets |
| Lease Hold Building | Fixed Assets |
| Legal Expenses | Indirect Expenses |
| LIC Premium (Dr) | Capital Account |
| LIC Refund (Cr) | Capital Account |
| Life Insurance | Capital Account |
| Loan on Mortgage, Loans | Loans & Liabilities |
| Loose Tools | Fixed Assets |
| Loss By Damage | Indirect Expenses |
| Loss by Fire | Indirect Expenses |
| Loss in Transit | Indirect Expenses |
| Loss on Assets | Indirect Expenses |
| Loss on Joint Venture | Indirect Expenses |
| Machine & Tools | Fixed Assets |
| Machine Repair | Indirect Expenses |
| Manager's Commission | Indirect Expenses |
| Manufacturing Expenses | Direct Expenses |
| Master Plus | Investment |
| Miscellaneous Expenses | Indirect Expenses |
| Miscellaneous Income | Indirect Incomes |
| Motor Cycle | Fixed Assets |
| Motor Cycle Repair | Indirect Expenses |
| Mutual Fund | Investment |
| Octroi | Direct Expenses |
| Office Expenses | Indirect Expenses |
| Oil | Direct Expenses |
| Opening Stock | Stock in Hand |
| Output VAT 1% 4%, 12.5% | Duties & Taxes |
| Outstanding Expenses | Current Liabilities |
| Packing Exp. | Indirect Expenses |
| Pan and Tea Expenses | Indirect Expenses |
| Personal Expenses | Capital Account |
| Petrol Expenses | Indirect Expenses |
| Plant & Machine | Fixed Assets |
| Postage & Telegram | Indirect Expenses |
| Power & Fuel | Direct Expenses |
| Prepaid Expenses | Current Assets |
| Printing & Advertisement | Indirect Expenses |
| Printing & Stationery | Indirect Expenses |
| Printing, Papers & Advertisement | Indirect Expenses |
| Production Wages | Direct Expenses |
| Profit on Consignment | Indirect Incomes |
| Profit on Joint venture | Indirect Incomes |

| | |
|---|---|
| Provision for Bad Debts | Indirect Expenses |
| Provision for Discount on Creditors | Indirect Incomes |
| Provision for Discount on Debtors | Indirect Expenses |
| Provision for Office Expenses | Current Liabilities |
| Purchase | Purchase Account |
| Purchase of New Land | Fixed Assets |
| Purchase of Raw Material | Purchase Account |
| Purchase Return | Purchase Account |
| Railway Authority | Sundry Debtors |
| Rates & Taxes | Indirect Expenses |
| Refreshment Expenses | Indirect Expenses |
| Refrigerator | Fixed Assets |
| Rent | Indirect Expenses |
| Rent & Tax | Indirect Expenses |
| Rent Payable | Current Liabilities |
| Rent Received | Indirect Incomes |
| Repair & Renovation | Indirect Expenses |
| Repairing Charges Received | Indirect Incomes |
| Return Inward | Sales Account |
| Return Outward | Purchase Account |
| Salary | Indirect Expenses |
| Salary & Wages | Indirect Expenses |
| Salary Payable | Current Liabilities |
| Sales | Sales Account |
| Sales Return | Sales Account |
| Sales UP/ Sales Ex-UP | Sales Account |
| Shares / Bonds | Investments |
| Shop | Fixed Assets |
| Shop Expenses | Indirect Expenses |
| Shop Rent | Indirect Expenses |
| Stationery | Indirect Expenses |
| Stock of Material | Current Assets |
| Sundry Creditors | Sundry Creditors |
| Sundry Debtors | Sundry Debtors |
| Tea Exp. Payable | Current Liabilities |
| Tea or Coffee Expenses | Indirect Expenses |
| Telephone Expenses | Indirect Expenses |
| Telephone Securities | Indirect Expenses |
| Trade Expenses | Indirect Expenses |
| Train Freight & Rent | Direct Expenses |
| Travelling Expenses | Indirect Expenses |
| Unearned Income | Current Liabilities |
| VAT Payable | Current Liabilities |
| Vehicle Repair | Indirect Expenses |
| Wages | Direct Expenses |
| Wages on Production | Direct Expenses |

| Name Of Account | Name of Groups |
|---|---|
| Capital A/c | Capital |
| Stock A/c | Current Assets |
| Sales A/c | Sales |
| Purchase A/c | Purchase |
| Sales Return A/c | Sales |
| Purchase Return A/c | Purchase |
| SBI Bank a/c | Bank |
| Ashish A/c(Debtors) | Sundry Debtors |
| Kesharwani Brothers A/c(Creditors) | Sundry Creditors |
| Furniture A/c | Fixed Assets |
| Machinery A/c | Fixed Assets |
| Building A/c | Fixed Assets |
| Old News Papers A/c | Miscellaneous Assets |
| Old Furniture A/c | Miscellaneous  Assets |
| Shares, Debentures A/c | Investment |
| Discount Pd A/c | Indirect expenses |
| Discount Rec A/c | Indirect Income |
| Commission Pd A/c | Indirect expenses |
| Commission Rec A/c | Indirect Income |
| Salary A/c | Indirect expenses |
| Rent A/c | Indirect expenses |
| Wages A/c | Direct expenses |
| Electricity Bill A/c | Indirect expenses |
| Telephone Bill A/c | Indirect expenses |
| Depreciation A/c | Indirect expenses |
| Appreciation A/c | Indirect Income |
| Bad debt A/c | Indirect expenses |
| Goodwill A/c | Fixed assets |
| Drawing A/c | Capital a/c |
| Trade expenses A/c | Indirect expenses |
| Travelling Expences A/c | Indirect expenses |
| Advertisement A/c | Indirect expenses |
| Railway Freight A/c | Indirect expenses |
| Profit on sale of Furniture A/c | Indirect Income |
| Loss By Fire A/c | Indirect expenses |
| Loss by theft A/c | Indirect expenses |
| Free Sample Distribution A/c | Indirect expenses |
| Brokerage A/c | Indirect expenses |
| Gas & Light A/c | Indirect expenses |
| Audit fees A/c | Indirect expenses |
| Outstanding salary A/c | Current Liability |
| VAT | Duties & Taxes |

**Creation of Company:-**



Example:-1

**Journalise the following transactions of Mr. Patil, post them to ledger.**

| | | |
|---|---|---|
| 1Jan 2015 | Started business with cash. | Rs. 10000/- |
| 2 Jan 2015 | Bought goods worth. | Rs.5000/- |
| 4 Jan 2015 | Sold goods to Ramesh. | Rs.2000/- |
| 6 Jan 2015 | Ramesh returned goods worth. | Rs.1500/- |
| 7 Jan 2015 | Received from Ramesh. | Rs. 1800/- |
| 8 Jan 2015 | Sold goods to Ravi worth Rs. 1000/- on cash | |

<div align="center">Mr. Patil</div>

1Jan 2014
    By Cash A/c          Dr.      10000/-
        To Capital A/c     Cr         10000/-
(Being started business by cash)

2Jan 2014
    By Purchase A/c     Dr.      5000/-
        To Cash A/c       Cr.        5000/-
(Being purchased goods by cash)

4Jan 2014
    By Ramesh A/c      Dr.      2000/-
        To Sales A/c      Cr.        2000/-
(Being sold goods on credit)

6Jan 2014
        By Sales return A/c         Dr          1500/-
            To Ramesh A/c        Cr             1500/-
(Being sales return by Ramesh)

7Jan 2014
        By Cash A/c          Dr.        1800/-
            To Ramesh A/c        Cr.          1800/-
        (Being paid by Ramesh)
8Jan 2014
        By Cash A/c          Dr.        1000/-
            To Sales A/c          Cr.          1000/-
        (Being cash sale)
        C/F           Carried Forward.
        B/F           Brought Forward.
Groups:-
        Capital A/c          Capital
        Sale A/c              Sales
        Sales return A/c      Sales
        Purchase A/c       Purchase
        Ramesh A/c         Sundry Debtor
        Cash A/c            Cash in hand

Example:-2
### Journalize the following transactions of Mr Kishor post them to ledger.

1Jan 2014      Started business by Kishore with Rs. 15000 cash & goods of     Rs 5000/-

2Jan 2014      Paid into bank                              Rs.2000/-

5Jan 2014      Cash purchases.                         Rs.1500/-

14Jan 2014    Purchased goods from Swami & Co. worth  Rs. 1000/- Less 2% trade discount.

15Jan 2014    Cash sales                                Rs 2000/-

18Jan 2014    issued a cheque to swami and co. for Rs 490 and he allowed us a discount of Rs 10.

20Jan 2014    Credit sales    worth            Rs. 1000/- to Madhav less 5% Trade Discount.

25Jan 2014    Paid salary by cheque            Rs. 150 and by cash Rs. 200/-

27Jan 2014    Withdraw for private users. 100/-

31Jan 2014    Deposited into bank 400/-

Example:-3

### Journalize the following transactions of Mr S & P post them to ledger.

1Jan 2014      Started business by cash.            Rs 25000/-

3Jan 2014      Deposited into bank.              Rs. 5000/-

| Date | Description | Amount |
|---|---|---|
| 4Jan 2014 | Purchased goods for cash . | Rs 10000/- |
| 5Jan 2014 | Sold goods for cash. | Rs 15000/- |
| 6Jan 2014 | Purchased goods from Sharma. | Rs 5000/- |
| 7Jan 2014 | Sold goods to Verma. | Rs. 8000/- |
| 8Jan 2014 | Returned defective goods to Sharma. | Rs.1000/- |
| 9Jan 2014 | Verma returned defective goods. | Rs.1000/- |
| 10Jan 2014 | Paid cash to Sharma. | Rs. 4000/- |
| 12Jan 2014 | Received cash from Verma. | Rs.6000/- |
| 15Jan 2014 | Received interest. | Rs. 1500/- |
| 17 Jan 2014 | Received commission. | Rs. 2000/- |
| 18 Jan 2014 | Paid interest | Rs.1000/- |
| 20 Jan 2014 | Paid commission | Rs. 1500/- |
| 22 Jan 2014 | Purchased goods from Sohan | Rs.8000/- |
| 24 Jan 2014 | Paid to Sohan by cheque. | Rs.3000/- |
| 25 Jan 2014 | Sold goods for cash | Rs.10000/- |
| 28 Jan 2014 | Deposited into bank | Rs. 5000/- |
| 29 Jan 2014 | Paid salary by cheque. | Rs. 5000/- |
| 30 Jan 2014 | Withdrawn from bank | Rs. 3000/- |
| 31 Jan 2014 | Paid rent to landlord | Rs.2000/- |

**Groups of Mr. Kishor:-**

| Account | Group |
|---|---|
| Capital A/c | Capital. |
| Goods A/c | Current Asset. |
| Bank A/c | Bank |
| Purchase A/c | Purchase |
| Swami & Co A/c | Sundry creditor |
| Sale A/c | Sales |
| Discount Rec A/c | Indirect Income |
| Madhave A/c | Sundry debtor |
| Salary A/c | Indirect Expenses |
| Drawing A/c | Capital |

Solution:-2

**Mr. Kishor**

Receipt
1 Jan 2014

     By Cash A/c        Dr.    15000/-

     By Goods A/c      Dr.    5000/-

       To Capital A/c           Cr     20000/-
     (Being Started business with cash & Goods)

Contra

2 Jan 2014
       By Bank A/c      Dr.    2000/-
           To Cash A/c        Cr.    2000/-
     (Being cash deposited into bank)

Purchase

5 Jan 2014
       By Purchase A/c    Dr.    1500/-
           To cash A/c        Cr.    1500/-
     (Being cash purchased)


14 Jan 2014
         Trade discount=1000*2%=20
         Amount=1000-20=980
       By Purchase A/c    Dr.    980/-
           To Swami & Co.     Cr.    980/-
     (Being purchased on credit & receive 2% TD)


15 Jan 2014
       By Cash A/c   Dr.    2000/-
           To Sales A/c       Cr.    2000/-
     (Being cash sales)


18 Jan 2014
       By Swami & Co.A/c  Dr.    490
           To Bank A/c        Cr.    480/-
           To Discount Rec A/c    Cr.    10/-
     (Being issued a cheque and receive CD Rs. 10).


20 Jan 2014
       By Madhav A/c     Dr.    950/-
           To Sales A/c       Cr.    950/-
     (Being Sale on credit).


25 Jan 2014
       By Salary A/c     Dr.    350/-
           To Bank A/c        Cr.    150/-
           To Cash A/c        Cr.    200/-
     (Being paid salary with cash and cheque)


27 Jan 2014
       By Drawing A/c    Dr.    100/-
           To Cash A/c        Cr.    100/-
     (Being withdrawn cash for personal use).


31Jan 2014
       By Bank A/c      Dr    400/-
           To Cash A/c        Cr.    400/-
(Being cash deposited into bank).

**Groups of Mr. S& P Company:-**

| | |
|---|---|
| Capital A/c | Capital |
| Bank A/c | Bank |
| Purchase A/c | Purchase |
| Sale A/c | Sale |
| Sharma A/c | Sundry creditors |
| Verma A/c | Sundry debtor |
| Purchase Return A/c | Purchase |
| Sales Return A/c | Sale |
| Interest Rec A/c | Indirect Income |
| Commission Rec A/c | Indirect Income |
| Interest Pd A/c | Indirect Expenses |
| Commission Pd A/c | Indirect Expenses |
| Sohan A/c | Sundry creditors |
| Salary A/c | Indirect Expenses |
| Rent A/c | Indirect Expenses |

**Solution 3:-**

**Mr S& P**

1Jan 2014
       By Cash A/c           Dr.    25000/-
               To Capital A/c                Cr        25000/-
(Being started business with cash).

3Jan 2014
       By Bank A/c           Dr.    5000/-
               To cash A/c                Cr.      5000/-
(Being cash deposited into bank)

4Jan 2014

       By Purchase A/c       Dr.    10000/-
               To Cash A/c                Cr.     10000/-
(Being purchased goods by cash)

5Jan 2014
       By cash A/c           Dr.    15000/-
               To Sales A/c               Cr.     15000/-
(Being sold goods by cash)

6Jan 2014

       By purchase A/c       Dr.    5000/-
               To Sharma A/c              Cr.      5000/-
(Being purchased goods by credit)

7Jan 2014

       By Verma A/c          Dr.    8000/-
               To Sales A/c               Cr.      8000/-
(Being sold goods to verma on credit)

8Jan 2014
       By Sharma A/c      Dr.    1000/-
            To Purchase returned A/c   Cr.    1000/-
(Being goods returned to Sharma)

9Jan 2014
       By Sales return A/c   Dr.    1000/-
            To Verma A/c        Cr.    1000/-
(Being goods returned by Verma)

10 Jan 2014
       By Sharma A/c      Dr.    4000/-
            To cash A/c         Cr.    4000/-
(Being payment to Sharma)

12 Jan 2014
       By Cash A/c        Dr.    6000/-
            To Verma A/c        Cr.    6000/-
(Being cash received from Verma)

15 Jan 2014
       By cash A/c        Dr.    1500/-
            To interest RecA/c     Cr.    1500/-
(Being interest received)

17 Jan 2014
       By cash A/c        Dr.    2000/-
            To Commission rec A/c   Cr.    2000/-
(Being commission received)


18 Jan 2014
       By Interest Pd A/c    Dr.    1000/-
            To cash A/c         Cr.    1000/-
(Being interest paid).

20 Jan 2014

       By Commission Pd A/c Dr.   1500/-
            To Cash A/c         Cr.    1500/-
(Being commission paid).

22 Jan 2014

       By purchase A/c     Dr.    8000/-
            To Sohan A/c        Cr.    8000/-
(Being purchased by credit)

24 Jan 2014
       By Sohan A/c       Dr    3000/-
            To Bank A/c         Cr.    3000/-
(Being Paid sohan by cheque)

25 Jan 2014

        By Cash A/c         Dr.    10000/-

              To sales A/c             Cr.    10000/-

(Being cash sales)


28 Jan 2014

        By Bank A/c         Dr.    5000/-

              To Cash A/c            Cr.    5000/-

(Being deposited into bank)


29 Jan 2014

        By Salary A/c       Dr.    5000/-

              To Bank A/c            Cr    5000/-

(Being paid salary by cheque)


30 Jan 2014

        By CashA/c          Dr.    3000/-

              To Bank A/c            Cr.    3000/-

(Being withdrawn from bank)


31 Jan 2014

        By Rent A/c         Dr.    2000/-

              To Cash A/c            Cr.    2000/-

(Being Paid rent)


**Example:-4**

    Enter the following transactions in the journal of Siya ram.

| Date | Transaction | Amount |
|---|---|---|
| 1 Jan 2014 | Siya Ram Started business with cash. | 50000/- |
| 2 Jan 2014 | Purchased goods for cash. | 20000/- |
| 4 Jan 2014 | Purchased goods from Subhash. | 12000/- |
| 5 Jan 2014 | Purchased furniture for cash. | 6000/- |
| 7 Jan 2014 | Sold goods for cash. | 13000/- |
| 9 Jan 2014 | Sold goods to Mahesh. | 15000/- |
| 10 Jan 2014 | Paid cash to subhash. | 8000/- |
| 12 Jan 2014 | Received cash from Mahesh. | 10000/- |
| 16 Jan 2014 | Purchased goods from Ravi for cash. | 7500/- |
| 17 Jan 2014 | Purchased goods from Ravi. | 5000/- |
| 18 Jan 2014 | Sold goods to Suresh for cash. | 12600/- |
| 19 Jan 2014 | Sold goods to Suresh | 7000/- |
| 20 Jan 2014 | Bought machinery for cash | 8000/- |
| 24 Jan 2014 | Withdrew cash from office for personal use. | 2500/- |
| 27 Jan 2014 | Paid Rent | 400/- |
| 29Jan 2014 | Paid Wages | 450/- |
| 30 Jan 2014 | Paid salary to Gopal | 1200/- |
| 30 Jan 2014 | Received commission | 200/- |

**Groups of Siya Ram.:-**

    Capital A/c                Capital A/c.

    Purchase A/c            Purchase A/c.

    Sales A/c                 Sales.

| Subhash A/c | Sundry Creditors |
| Furniture A/c | Fixed Asset |
| Mahesh A/c | Sundry Debto.rs. |
| Ravi A/c | Sundry Creditors. |
| Suresh A/c | Sundry Debtors. |
| Machinery A/c | Fixed Assets. |
| Drawing A/c | Capital A/c |
| Rent A/c | Indirect Expenses. |
| Wages A/c | Direct Expenses. |
| Salary A/c | Indirect Expenses. |
| Commission A/c | Indirect Income. |

**Solution 4:-**

1 Jan 2014
  By Cash A/c    Dr. 50000/-
    To Capital A/c     Cr. 50000/-
(Being started business with cash)

2 Jan 2014
  By Purchase A/c   Dr. 20000/-
    To cash A/c     Cr. 20000/-
(Being purchased goods for cash)

4Jan 2014
  By Purchase A/c   Dr. 12000/-
    To Subhash A/c    Cr. 12000/-
(Being purchased from subhash)

5Jan 2014
  By Furniture A/c   Dr. 6000/-
    To Cash A/c     Cr. 6000/-
(Being purchased Furniture)

7Jan 2014
  By Cash A/c    Dr. 13000/-
    To Sales A/c     Cr. 13000/-
(Being sold goods for cash)

9Jan 2014
  By Mahesh A/c   Dr. 15000/-
    To Sales A/c     Cr. 15000/-
(Being sold goods to Mahesh)

10Jan 2014
  By Subhash A/c   Dr. 8000/-
    To Cash A/c     Cr. 8000/-
(Being paid subhash)

12Jan 2014
  By Cash A/c    Dr. 10000/-
    To Mahesh A/c    Cr. 10000/-
(Being Cash received from Mahesh)

16Jan 2014
     By Purchase A/c         Dr.    7500/-
          To Cash A/c               Cr.    7500/-
(Being purchased by cash)

17Jan 2014
     By Purchase A/c         Dr.    5000/-
          To Ravi A/c               Cr.    5000/-
(Being purchased by Ravi)

18Jan 2014
     By Cash A/c           Dr.    12600/-
          To Sales A/c             Cr.    12600/-
(Being Sold goods for Cash)

19Jan 2014
     By Suresh A/c        Dr.    7000/-
          To Sales A/c             Cr.    7000/-
(Being Sold goods to Suresh)

20Jan 2014
     By Machinary A/c      Dr.    8000/-
          To Cash A/c               Cr.    8000/-
(Being purchased machinery for cash)

24Jan 2014
     Drawing A/c          Dr    2500/-
          To Cash A/c               Cr.    2500/-
(Being Withdraw for personal Use)

27Jan 2014
     By Rent A/c           Dr.    400/-
          To cash A/c               Cr.    400/-
(Being Paid rent)

29Jan 2014
     By Wages A/c         Dr.    450/-
          To cash A/c               Cr.    450/-
(Being Paid wages)

30an 2014
     By Salary A/c         Dr.    1200/-
          To cash A/c               Cr.    1200/-
(Being Paid salary)

30an 2014
     By CashA/c           Dr.    200/-
          To Commission A/c      Cr.200/-
(Being received commission)

**Example:-5**

Give journal entries for the following transactions in the books of Pratap Rai.

| | | |
|---|---|---|
| 1March 2014 | Started business with cash | Rs.100000/- |
| 2March 2014 | Cash purchases | Rs. 48000/- |
| 3March 2014 | Sold goods to Vasudev | Rs. 10000/- |
| 6March 2014 | Returned defective goods by Vasudev | Rs. 1000/- |
| 8March 2014 | Received cash from Vasudev | Rs. 8800/- |
| | and discount allowed | Rs. 200/- |
| 9 March 2014 | Chanderkant sold goods to us. | Rs. 20000/- |
| 10March 2014 | Pritam purchased goods from us. | Rs. 12000/- |
| 10March 2014 | Paid insurance premium. | Rs. 500/- |
| 12March 2014 | Paid for life insurance premium of Pratap Rai | Rs. 2000/- |
| 15March 2014 | Paid cash to chanderkant. | Rs. 13780/- |
| | and discount allowed by him. | Rs. 220/- |
| 18March 2014 | Bought goods from Pawan, list price | Rs. 15000/- less 10% T.D. |
| 22March 2014 | Paid to Pawan. | Rs. 8000/- |
| 26March 2014 | Received cash from Pritam. | Rs. 6000/- |
| 31March 2014 | Paid wages Rs.400/-Advertisement expenses | Rs. 250/- and salaries paid Rs 1500. |
| 31March 2014 | Received Interest | Rs. 100/- |
| 31March 2014 | Received Commission | Rs. 600/- |

**Groups of Pratap Rai:-**

| | |
|---|---|
| Capital A/c | Capital |
| Purchase A/c | Purchase |
| Vasudev | Sundry debtor. |
| Sales A/c | Sales |
| Sales return A/c | Sales |
| Discount Pd A/c | Indirect expenses |
| Chanderkant A/c | Sundry Creditors |
| Pritam A/c | Sundry debtor. |
| Insurance premium | Indirect Expence. |
| Pawan A/c | Sundry Creditors. |
| Drawing A/c | Capital A/c. |
| Wages A/c | Direct Expence. |
| Advertisement A/c | Indirect Expence. |
| Salary A/c | Indirect Expence. |
| Interest Rec A/c | Indirect Income. |
| Commission Rec A/c | Indirect Income. |
| Discount Rec A/c | Indirect Income. |

Solution 5:-
        1 March 2014
Receipt:-
        By Cash A/c          Dr.     100000/-
                To Capital A/c                   Cr.     100000/-
(Being started business with cash)
Payment:-
        2 March 2014
        By Purchase A/c      Dr.     48000/-
                To cash A/c                     Cr. 48000/-
(Being cash purchased)

Sale:-

    3 March 2014
    By Vasudev A/c            Dr.    10000/-
        To Sales A/c               Cr.    10000/-
(Being sold to vasudev)

Credit note:-

    6 March 2014
    By Sales Return A/c    Dr.    1000/-
        To Vasudev A/c           Cr.    1000/-
(Being return defective sold goods by vasudev)

Receipt:-

    8 March 2014
    By Cash A/c              Dr.    8800/-
    By Discount Pd A/c    Dr.    200/-
        To Vasudev A/c           Cr.    9000/-
(Being Cash received by Vasudev)

Purchase:-

    9 March 2014
    By Purchase A/c        Dr.    20000/-
        To Chanderkant A/c      Cr.    20000/-
(Being Purchase goods from chanderkant)

Sale:-

    10March 2014
    By Pritam A/c           Dr    12000/-
        To Sales A/c              Cr.    12000/-
(Being sold goods to Pritam)

Payment:-

    10March 2014
    By Insurance Premium A/c    Dr.    500/-
        To Cash A/c              Cr.    500/-
(Being paid insurance premium)

Payment:-

    12March 2014
    By Drawing A/c        Dr.    2000/-
        To Cash A/c              Cr.    2000/-
(Being paid personal insurance premium)

Payment:-

    15March 2014
    By Chanderkant A/c    Dr.    14000/-
        To Cash A/c              Cr.    13780/-
        To Discount Rec          Cr.    220/-
(Being paid to chanderkant)

Purchase:-

    18March 2014
    By Purchase A/c        Dr    13500/-
        To Pawan A/c            Cr.    13500/-
(Being Purchase from Pawan)

Payment:-

    22 March 2014
    By Pawan A/c           Dr    8000/-
        To Cash A/c              Cr.    8000/-
(Being paid to Pawan)

Receive:-

       26 March 2014

       By Cash A/c                Dr.     6000/-

            To Pritam A/c              Cr.     6000/-

(Being cash received from Pritam)

Payment:-

       31 March 2014

       By Wages A/c           Dr.     400/-

       By Advertisement A/c    Dr.     250/-

       By Salary A/c            Dr.     1500/-

            To Cash A/c                Cr.     2150/-

(Being paid wages, salary and advertisement)

Receipt:-

       31 March 2014

       By Cash A/c                Dr.     100/-

            To Interest rec A/c       Cr.     100/-

(Being interest Received)

Receipt:-

       31 March 2014

       By Cash A/c                Dr.     600/-

            To Commission rec A/c     Cr.     600/-

(Being commission Received)

## Opening Entry: - Most Important

       Every firm starts its new books in the beginning of each year. Since the closing balances of last year have to carried forward to the next year, the first entry in each year's journal will be to record the previous year's closing balances of all the assets and liabilities. As its first entry. It is called the opening entry.

Example:-

       Following balances appeared in the books of Gopal on 1 St January 2014.

**Assets: -**      Cash Rs. 8000/-, Bank balance Rs. 20000/-, Debtors Rs 47000/- (Ashok Rs 12000/- Pawan Rs. 15000/-, Vivek Rs. 20000/-), Machinery Rs. 60000/-, Stock Rs. 54000/-

**Liabilities: -** Creditors Rs 20000/-(Chaman lal Rs 7000/- , OM Pal Rs 13000/-)

            Capital Rs. 200000/-

Receipt Entry

1 Jan 2014     By Cash A/c       Dr. 8000/-

            By Bank A/c       Dr. 20000/-

            By Stock A/c      Dr. 54000/-

            By Ashok A/c     Dr.12000/-

            By Pawan A/c     Dr. 15000/-

            By Vivek A/c      Dr. 20000/-

            By Machinery A/c   Dr. 60000/-

            By Goodwill A/c    Dr. 31000/-

                To Chaman Lal        Cr. 7000/-

                To Om Pal A/c       Cr. 13000/-

                To Capital A/c       Cr. 200000/-

(Being assets and liabilities brought forward)

**Dr. Balance by Goodwill A/c**
**Cr. Balance by Capital A/c**

### Example 6:-

Assets: - The following balances appeared in the books of Vishal Stores on 1 St January 2014. Cash Rs. 15000/-, Bank balance Rs. 5000/-, Stock Rs. 40000/-, Furniture Rs. 3600/-, Debtors Rs. 24000/-(X Rs 6000, Y Rs 8000, Z Rs. 10000).

Liabilities: - Bank Loan Rs. 10000/-, Creditors Rs.12500/-(Ajay Rs 5000, Vijay Rs 7500).

| | |
|---|---|
| 2 Jan 2014 | Bought goods from Kailash for Rs. 20000/- at a trade discount of 10% and cash discount of 2% paid 60 % amount immediately. |
| 4 Jan 2014 | Sold goods to x for Rs. 9000/- |
| 5 Jan 2014 | Received Rs 14800/- from X in full settlement of his account. |
| 6 Jan 2014 | Cash deposited into bank Rs. 10000/- |
| 8 Jan 2014 | Cheque received from Y for Rs 7850 in full settlement of his account.This cheque was immediately deposited into bank. |
| 10 Jan 2014 | Received a cheque from Z Rs. 2000/- |
| 12 Jan 2014 | Cheque received from Z  Rs 2000 & deposited into bank. |
| 15 Jan 2014 | Cheque received from Y dishonored. |
| 16 Jan 2014 | Cash sales rs. 15000/-Out of his amount Rs 12000/- deposited into bank. |
| 16 Jan 2014 | Amount due to Ajay paid by cheque. |
| 18 Jan 2014 | Old newspapers sold Rs. 50/- <br> Old furniture sold Rs. 750/- |
| 20 Jan 2014 | Z became insolvent and 40 paise in a rupee could be received from his estate. |
| 22 Jan 2014 | Purchased goods from Gopal and paid by cheque Rs. 8000/- |
| 24 Jan 2014 | Sold half of the above goods to Chanderkant at a profit of 30% on cost. |
| 25 Jan 2014 | Proprietor withdrew for private use Rs. 2000/- from office and Rs 3000/- from Bank. |
| 31 Jan 2014 | Paid salary to Motilal by cheque rs. 2000/- |
| 31 Jan 2014 | Paid rent by cheque Rs. 1500/- |
| 31 Jan 2014 | Paid trade expenses Rs. 500/- |

### Solution 6:-

**Vishal Stores:-**

Receipt

| 1 Jan 2014 | Dr | Cr |
|---|---|---|
| By Cash A/c | 15000/- | |
| By Bank A/c | 5000/- | |
| By Stock A/c | 40000/- | |
| By Furniture A/c | 3600/- | |
| By X A/c | 6000/- | |

By Y A/c                8000/-
By Z A/c                10000/-
      To Bank Loan A/c              10000/-
      To Ajay A/c              5000/-
      To Vijay A/c              7500/-
      To Capital A/c              65100/-
(Being assets and liabilities brought forward)

Payment
2 Jan 2014
    20000*10%=2000TD
    20000-2000=18000/-
    18000*60%=10800/-
    10800*2%=216 Cash Discount.(Indirect Income).
    10800-216=10584 Cash Payment.
    18000-10800=7200 Rest Amount.


    Payment
By Purchase A/c        18000/-
      To Cash A/c                10584/-
      To Discount Rec A/c                216/-
      To Kailash A/c                7200/-
(Being purchase goods & immediate payment with 2% CD)


    Sale
4 Jan 2014
By X A/c                9000/-
      To Sale A/c                9000/-
(Being sold of goods on credit)


    Receipt
5 Jan 2014
By Cash A/c                14800/-
By Discount Pd A/c        200/-
      To X A/c                15000/-
(Being received amount on full settlement)


    Contra
6 Jan 2014
By Bank A/c   10000/-
      To Cash A/c                10000/-
(Being cash deposited)
    Receipt
8 Jan 2014
By Bank A/c        7850/-
By Discount Pd A/c    150/-
      To Y A/c                8000/-
(Being received cheque on full settlement)
    Receipt
10 Jan 2014
By Cash A/c                2000/-
      To Z A/c                2000/-
(Being received a cheque)
    Contra

12Jan 2014
     By Bank A/c   2000/-
         To Z  A/c                   2000/-
(Being cheque deposited into bank)
     Payment
15Jan 2014
     By Y A/c          8000/-
         To Discount Rec A/c       150/-
         To Bank A/c           7850/-
(Being cheque is dishonored)


     Receipt
16Jan 2014
     By Cash A/c       3000/-
     By Bank A/c      12000/-
         To Sales A/c          15000/-
(Being cash sales)
     Payment
16Jan 2014
     By Ajay A/c      5000/-
         To Bank A/c          5000/-
(Being paid to ajay by cheque)
     Receipt
18Jan 2014
     By Cash     A/c   800/-
         To Miscellaneous Income A/c   50/-
         To Old Furniture A/c      750/-
(Being sold old news papers and furniture)


     Receipt
20Jan 2014
     By Bad Debt A/c     3600/-
     By Cash A/c       2400/-
         To Z A/c             6000/-
(Being Z become insolvent)


     Payment
22Jan 2014
     By Purchase A/c     8000/-
         To Bank A/c          8000/-
(Being purchased goods & payment made by cheque)
     Sale
24Jan 2014
     By chanderkant A/c   5200/-
         To Sales A/c          5200/-
(Being sold goods on credit)
Payment
25Jan 2014
     By Drawing   A/c    5000/-
         To Cash A/c          2000/-
         To Bank A/c          3000/-
(Being Withdraw for personal use)

Payment
31 Jan 2014
     By Salary A/c     2000/-
          To Bank A/c               2000/-
(Being paid salary)
Payment
31 Jan 2014
     By Rent A/c     1500/-
          To Bank A/c               1500/-
     (Being paid Rent)
Payment
31 Jan 2014
     By Trade Exp A/c     500/-
          To Bank A/c               500/-
     (Being paid Trade Expences)

**Groups:-**

| | |
|---|---|
| Bank A/c | Bank |
| Stock A/c | Current Asset |
| Furniture A/c | Fixed Asset |
| X A/c | Sundry Debtors |
| Y A/c | Sundry Debtors |
| Z A/c | Sundry Debtors |
| Bank Loan A/c | Loan Liability |
| Ajay A/c | Sundry Creditors |
| Vijay A/c | Sundry Creditors |
| Capital A/c | Capital |
| Purchase A/c | Purchase |
| Sale A/c | Sale |
| Discount rec A/c | Indirect Income |
| Discount Pd A/c | Indirect Expences |
| Miscellaneous Income A/c | Indirect Income |
| Old Furniture A/c | Indirect Income |
| Bad debt A/c | Indirect Expences |
| Kailash A/c | Sundry Creditor |
| Salary A/c | Indirect Expences |
| Rent A/c | Indirect Expences |
| Trade Exp A/c | Indirect Expences |
| Drawing A/c | Capital A/c |
| Chanderkant A/c | Sundry debtors |

**Example 7:-**

Following balances appeared in the books of Radhika traders.

Assets: -     Cash Rs. 8000/-, Cash at bank Rs. 7000/-, Stock Rs. 30000;

Debtors:-     Mohan Rs 10000/-,Sohan Rs. 12000/- Dinesh Rs. 14000/-Furniture Rs 5000/-
     Building Rs.25000/-

Liabilities: -     Creditors X Rs 5000/-, Y Rs 6000/-

2 Jan 2014     Bought goods of the list price Rs 6000/- from Khanna & Brothers less 15% TD and 2%
     cash discount and paid 40 % price at the same time.

3 Jan 2014     Received a draft from Mohan in full settlement and deposited it into bank. Rs. 9000/-

5 Jan 2014     Purchased goods from Suresh of the list price  of Rs 8000/- at 2% TD and paid by him
     cheque.

| 8 Jan 2014 | Sold goods and received a cheque. | Rs. 25000/- |
| 10 Jan 2014 | Deposited the above cheque into bank. | |
| 12 Jan 2014 | Sohan deposited in our Bank A/c. | Rs. 4000/- |
| 16 Jan 2014 | Paid income Tax | Rs 5600/- |
| 20 Jan 2014 | Received a cheque from Sohan and sent to Bank. | Rs. 7800/- |
| | Discount allowed | Rs. 200/- |
| 21 Jan 2014 | Withdrew from bank:- | |
| | For office | Rs.2000/- |
| | Private use | Rs. 4000/- |
| 23 Jan 2014 | Sent a cheque to X in full settlement of his account. | Rs. 4900/- |
| 27 Jan 2014 | Cheque of Sohan returned by Bank as dishonoured. | |
| 28 Jan 2014 | Dinesh was declared insolvent. & payment of 60 Paise in a rupee received from his estate | |
| 31 Jan 2014 | Bank allowed interest | Rs. 350/- |
| 31 Jan 2014 | Paid for rent by cheque | Rs. 1500/- |
| 31 Jan 2014 | Paid for traveling expences by cheque | Rs 500/- |

Radhika Traders

Receipt
1 Jan 2014
By Cash A/c          8000/
By Bank A/c          7000/-
By Stock A/c          30000/-
By Mohan A/c          10000/-
By Sohan A/c          12000/-
By Dinesh A/c          14000/-
By Furniture A/c          5000/-
By Building A/c          25000/-
            To X A/c               5000/-
            To Y a/c               6000/-
            To Capital A/c          100000/-
(Being Opening of Radhika & Traders)
Payment
2 Jan 2014
By Purchase A/c          5100/-
            To Cash A/c                              2000/-
            To Discount Rec A/c                    40/-
            To Khanna Brother A/c               3060/-
(Being Purchased of goods)
Receipt
3 Jan 2014
By Bank A/c          9000/-
By Discount  Pd A/c          1000/-
            To Mohan A/c          10000/-
Payment
5 Jan 2014
By Purchase A/c          7840/-
            To Bank A/c          7840/-

Receipt
8 Jan 2014
By Cash A/c          25000/-
      To Sales A/c          25000/-
Contra
10 Jan 2014
By Bank A/c   25000/-
      To Cash        A/c   25000/-
Receipt
12 Jan 2014
By Bank A/c   4000/-
      To Sohan A/c  4000/-
Payment
16 Jan 2014
By Income Tax A/c          5600/-
      To CashA/c                  5600/-

Receipt
20 Jan 2014
By Bank A/c                  7800/-
By Discount A/c             200/-
      To Sohan A/c                  8000/-
Payment
21 Jan 2014
By Drawing A/c        4000/-
By Office expA/c       2000/-
      To Bank A/c                  6000/-
Payment
23 Jan 2014
By X A/c                  5000/-
      To  Bank A/c                  4900/-
      To Discount Rec A/c          100/-

Payment
27 Jan 2014
By Sohan A/c  8000/-
      To Bank A/c          7800/-
      To Discount rec A/c   200/-

Receipt
28 Jan 2014
By Cash A/c                  8400/-
By Bad Debt A/c             5600/-
      To Dinesh A/c          14000/-

Receipt
31 Jan 2014
By Bank A/c   350/-
      To Interest Rec A/c   350/-
Payment
31 Jan 2014
By Rent A/c              1500/-
      To Bank A/c          1500/-

Payment
31 Jan 2014
By Travelling Exp A/c          500/-
          To Bank A/c                        500/-

          Group of Radhika Traders:-

Cash A/c                    Cash in Hand
Bank A/c                    Bank
Stock A/c                   Current Asset
Mohan A/c                   Sundry Debtor
Sohan A/c                   Sundry Debtor
Dinesh A/c                  Sundry Debtor
Furniture A/c              Fixed Asset
Building A/c               Fixed Asset
X A/c                       Sundry creditor
Y A/c                       Sundry creditor
Sales A/c                  Sales
Purchase A/c              Purchase
Khanna A/c                 Sundry creditor
Discount Rec A/c          Indirect Income
Discount Pd A/c           Indirect Expences
Suresh A/c                 Sundry Creditor
Drawing A/c                Current Liability
Bad debt A/c              Indirect Expences
Income tax A/c            Indirect expenses
Rent A/c                    Indirect expenses
Traveling Exp             Indirect expenses
Interest Rec    A/c      Indirect Income
Office exp A/c            Indirect Expences

## Example 8:-
Following was the position of Harish
1 Jan 2014      Cash in Hand Rs 10000/-, Cash at Bank Rs 16800/-, Furniture Rs 8000/-, Stock Rs. 50000/-, Debtors (Ram rs 8000/-, Shyam Rs 12000/-), Creditors (Anil Rs 4000/-, Sunil rs 5000/-).
2 Jan 2014      Received a cheque from ram in full settlement of his account after deducting 5% cash discount.
4 Jan 2014      Deposited the above cheque into bank.
5 Jan 2014      Goods purchased for 20000/- at 10% TD and 5% CD payment made by cheque.

6 Jan 2014      Received a cheque from Shyam for Rs 3860/- and discount allowed to him Rs 140/- cheque deposited into bank on the same day.
10 Jan 2014    Cash paid to Anil after deducting 2% CD.
15 Jan 2014    Old furniture sold for Rs 800/-
16 Jan 2014    Sold goods to shiv Prashad the list price of Rs 10000/- at TD 15%
18 Jan 2014    Shiv prashad  returned goods of the list price of Rs 1000/-
20 Jan 2014    Paid for furniture repair to Bahadur Singh Rs 100/-
25 Jan 2014    Received a cheque from Shiv prashad after deducting 4% CD.Cheque was deposited into bank.
28 Jan 2014    Bank charged Rs 50/- for bank charges.
31 Jan 2014    Received Commission Rs. 200/-

**Group of Radhika Traders**:-

| | |
|---|---|
| Capital A/c | Capital |
| Bank A/c | Bank |
| Stock A/c | Current Assets |
| Mohan A/c | Sundry Debtors |
| Sohan A/c | Sundry Debtors |
| Dinesh A/c | Sundry debtors |
| Furniture A/c | Fixed Assets |
| Building A/c | Fixed Assets |
| X A/c | Sundry creditors |
| Y A/c | Sundry creditors |
| Purchase A/c | Purchase |
| Khanna & Brothers A/c | Sundry Creditors |
| Discount Rec A/c | Indirect Income |
| Discount Pd A/c | Indirect Expences |
| Sale A/c | Sale |
| Income tax A/c | Indirect Expences |
| Drawing A/c | Current liability |
| Office Exp A/c | Indirect expences |
| Bad debt A/c | Indirect expences |
| Interest Rec A/c | Indirect Income |
| Rent Pd A/c | Indirect Expences |
| Traveling Expences A/c | Indirect Expences |
| Goodwill A/c | Fixed assets |

Receipt

Opening Entry:-

| | Dr | Cr |
|---|---|---|
| By Cash A/c | 8000/- | |
| By Bank A/c | 7000/- | |
| By Stock A/c | 30000/- | |
| By Mohan A/c | 10000/- | |
| By Sohan A/c | 12000/- | |
| By Dinesh A/c | 14000/- | |
| By Furniture A/c | 5000/- | |
| By Building A/c | 25000/- | |
| To X A/c | | 5000/- |
| To Y a/c | | 6000/- |
| To Capital A/c | | 100000/- |

**Group of Harish**:-

| | |
|---|---|
| Capital A/c | Capital. |
| Bank A/c | Bank. |
| Furniture A/c | Fixed assets. |
| Stock A/c | Current Asset. |
| Ram A/c | Sundry debtors. |
| Shyam A/c | Sundry Debtors. |
| Anil A/c | Sundry creditors. |
| Sunil A/C | Sundry Creditors. |
| Discount A/c | Indirect Expences. |
| Purchase A/c | Purchase A/c. |
| Sale A/c | Sale. |
| Discount Rec A/c | Indirect Income. |
| Old Furniture A/c | Indirect Income. |
| Shiv Prashad A/c | Sundry Debtors. |
| Purchase return A/c | Purchase. |
| Sales return A/c | Sale. |

|                     |                    |
|---------------------|--------------------|
| Bank Charges A/c    | Indirect expences. |
| Commission Rec A/c  | Indirect Income.   |
| Goodwill A/c        | Fixed assets.      |
| Cash_Harish         | Cash in Hand       |

Receipt

Opening Entry:-                           Dr            Cr

| By Cash_Harish A/c | 10000/- |         |
|--------------------|---------|---------|
| By Bank A/c        | 16800/- |         |
| By Furniture A/c   | 8000/-  |         |
| By Stock A/c       | 50000/- |         |
| By Ram A/c         | 8000/-  |         |
| By Shyam A/c       | 12000/- |         |
| To    Anil A/c     |         | 4000/-  |
| To    Sunil A/c    |         | 5000/-  |
| To    Capital A/c  |         | 95800/- |

**Inventory/Stock:-**

## DEFINITION OF 'INVENTORY:-

The raw materials, work-in-process goods and completely finished goods that are considered to be the portion of a business's assets that are ready or will be ready for sale. Inventory represents one of the most important assets that most businesses possess, because the turnover of inventory represents one of the primary sources of revenue generation and subsequent earnings for the company's shareholders/owners.

### STOCK GROUP:-
                Hardware →H/W
                Software→S/W
                Furniture
                Measurement Unit      →PCS/Qty
                Sales
                Purchase
                Sales Return
                Purchase Return
                Sundry Creditors
                Sundry Debtors

Step1:- Creation of Company → (Account with Inventory)

Step2:- Creation of Account group

(**Say** Sales A/c, Sales return A/c, Purchase A/c, Purchase return a/c
Pravesh A/c(Sundry Debtor), Khanna & Sons A/c (Sundry Creditors),
Capital A/c, Goods A/c)

Step3:- Inventory Group

                Hardware      H/w
                Software      S/w
                Furniture

Step4:- Measurement unit→ (PCS, Qty).

Step5:- Voucher feeding.

**Note: -** Sales Return                       →      Journal (Ledger Adjustment).

| Sales Return    for Cash | → | Payment (Ledger Voucher).   |
|--------------------------|---|-----------------------------|
| Purchase return A/c      | → | Journal (Ledger Adjustment).|
| Purchase return for cash | → | Receipt (Ledger Voucher).   |
| Sales                    | → | Must Decrease stock.        |
| Purchase                 | → | Must Increase stock.        |
| Check Stock              | → | Stock Summary.              |

What it is VAT:

A **value added tax (VAT)** is a consumption tax added to a product's sales price. It represents a tax on the "value added" to the product throughout its production process.

Example:-

Take, for example, a pencil. A pencil is made of four parts: graphite, wood, rubber (eraser) and the weird metal thing that holds the eraser on.

Value Added Tax:-

It works with two terms

1) Input credit receivable; on purchases a company made

2) Output credit payable; on sales.

The Company who is register for VAT will pay the VAT ie Output Credit (Vat) collected from sales less with input credit(VAT) paid on purchases.

Check for local Govt gazette for rates, dates for payment of vat.

Any Income should include VAT on its invoice, once the comapny or firm is registered for it!!! It can be calculated on at different %'s

Note:-VAT charged under such circumstances is usually refundable.

- Current VAT declared by Govt of India for all states are 1%,4% and 12.5%.

## Ledger:-

It is the books of accounts, and in this book that all the business transactions would ultimately find their place under their accounts in a duly classified form.

| Proforma of Ledger:- | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Date | Particular | JF | Amount | | Date | Particular | JF | Amount | |
| | | | Dr. | Cr. | | | | Dr. | Cr. |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

## Rules of Posting intoLedger:-

By        Dr.

To        Cr.

## Three Golden Rules of A/C

Personal Accounting  :       Debit the Receiver, Credit the Giver.

Real Accounting     :       Debit what comes in, Credit what goes out.

Nominal Accounting  :       Debit all Expenses and Losses, Credit all.

                                       Incomes and Gains.

## Trial balance:-

When posting of all the transactions into the ledger is completed and the accounts are balanced off,It becomes necessary to check the arithmetical accuracy of the accounting works.

                                   Or

According to Carter,"Trial balance is the list of debit and credit balances, taken out from ledger.It includes the balances of cash and bank taken from cash books.

## Objective:-

- ❖ To help in locating errors.
- ❖ To help in preparation of final accounts.
  - o Trading A/c (Gross Profit/Gross Loss).
  - o P/L Account (Profit/Loss Account).
  - o Balance Sheet (Assets and liability statement).
- ❖ To obtain summary of the ledger accounts.

## Preparation of trial Balance:-
- ❖ Balance Method.
- ❖ Total Amount Method.
- ❖ Total-cum Balance Method.

## Balance Method:-
According this method all the accounts showing debit balances in the ledger are put on debit side of ledger balance and account showing credit balances are put on its credit side. Trial balances are totaled and if the total is equal, it is said that the trial balance has tallied.

| Capital | | | | | | | | | |
|------|------------|----|-----|-----|------|------------|----|-----|-----|
| Date | Particular | LF | Amount | | Date | Particular | LF | Amount | |
| | | | Dr. | Cr. | | | | Dr. | Cr. |
| | | | | | | | | | |
| | | | | | | | | | |
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| | | | | | | | | | |

| Purchase Account | | | | | | | | | |
|------|------------|----|-----|-----|------|------------|----|-----|-----|
| Date | Particular | LF | Amount | | Date | Particular | LF | Amount | |
| | | | Dr. | Cr. | | | | Dr. | Cr. |
| | | | | | | | | | |
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| | | | | | | | | | |

| Sundry Creditors A/c | | | | | | | | | |
|------|------------|----|-----|-----|------|------------|----|-----|-----|
| Date | Particular | LF | Amount | | Date | Particular | LF | Amount | |
| | | | Dr. | Cr. | | | | Dr. | Cr. |
| | | | | | | | | | |
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| | | | | | | | | | |

| Sundry Debtors A/c | | | | | | | | | |
|------|------------|----|-----|-----|------|------------|----|-----|-----|
| Date | Particular | LF | Amount | | Date | Particular | LF | Amount | |
| | | | Dr. | Cr. | | | | Dr. | Cr. |
| | | | | | | | | | |
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**Total Amount Method:-**

Under this Method, total amount of debit side of each ledger account is put on the debit side of the trial balance and total amount of credit side of each ledger account is put on the credit side of trial balance.

### Format

| Name Of Account | LF | Total of Debit Items | Name Of Account | LF | Total of Credit Items |
|---|---|---|---|---|---|
| | | | | | . |
| | | | | | |
| | | | | | |
| | | | | | |

**Total cum Balance Method:-**

Under this method accountant, check numerical accuracy by using above both technique.

**Types of Error:-**

❖ Wrong casting.
❖ Posting of the wrong side.
❖ Posting of wrong amount.
❖ Errors of commission.
❖ Error of principle.

**Final Account:-**

❖ Trading Account(Give gross profit and gross loss) →Direct Expenses & Gain.
❖ P/L Account(Give Net profit and Net loss) → Indirect Expenses & Gain.
❖ Balance Sheet Statement(Statement of Assets & Liabilities).

**Trading Account (Give gross profit and gross loss) Show all Direct expenses & Income:-**

It is an income statement prepared with cost of raw materials, purchases, & direct expences(expences on acquiring goods)with a view to ascertain gross profit or gross loss is known as trading account.

Gross profit=Net Sales-Cost of goods sold.

Net Sales=sales-Sales return.

Cost of goods sold=Opening Stock+Purchase+Direct Expences-Closing Stock.

### Form Of Trading A/c:-

| Particular | Amount | Particular | Amount |
|---|---|---|---|
| To Opening Stock | --- | By Sale | --- |
| To Purchases | --- | Less Sales return | |
| Less return | | By Closing stock | --- |
| Or | | | |
| Return Outward | | By Gross Loss | --- |
| To Wages | --- | | |
| To Wages & Salaries | --- | | |
| To Carriage | --- | | |
| To Gas, Fuel & Power | | | |
| To Freight | --- | | |
| To Manufacturing exp | --- | | |
| To Factory expences | --- | | |
| To Royalty | --- | | |
| To Dock charges. or Clearing Charges. | --- | | |
| To Gross Profit. Transferred To P/L A/c | | | |
| | | | |

## P/L Account (Give Net profit and Net loss) Show all Indirect expenses & Income:-

"A profit & loss account is an account into which all gains and losses are collected,
 in order to ascertain the excess of gains over the losses or vice versa."

Or

Profit and loss statements, also known as income statements or statements of financial performance, are a summary of the income and expenses of a business that determine the profit made in a given time period. Profit and loss statements are usually performed periodically, either annually, quarterly or monthly.

### Need and importance:-

❖ To ascertain in the net profit or net loss.
❖ Comparison with previous year profit.
❖ Control on expences.
❖ Helpful in preparation of balance sheet.

**Trading, Profit & Loss Account - N-Tex (2007-2008)**

File

Refresh | From Date 01/04/2007 To Date 31/03/2008 | Show | Print | Export Excel | Exit | ?? Instructions

| Expenditure | | | | Income | | |
|---|---|---|---|---|---|---|
| **Account Name** | **Amount** | **Net Amount** | | **Account Name** | **Amount** | **Net Amount** |
| Opening Stock | | 16,81,750.00 | | Sales Account | | 79,98,944.87 |
| Opening Stock | 16,81,750.00 | | | By Sales Cloth | 79,98,944.87 | |
| | | | | | | |
| Purchase Account | | 61,80,109.00 | | Closing Stock | | 15,51,000.00 |
| To Purchase Of Textile Goods | 61,80,109.00 | | | By Closing Stock (Trading) | 15,51,000.00 | |
| | | | | | | |
| Direct Expenses | | 12,63,576.00 | | Direct Incomes | | 34,674.32 |
| To Pillow Cover Stitching Charges | 15,254.00 | | | Job Work Income | 0.00 | |
| Job Work Expense | 0.00 | | | By Job Work Income A/c | 6,933.33 | |
| To Bleaching Charges | 1,30,145.00 | | | Rental Income | 0.00 | |
| To Calendring Charges | 85,202.00 | | | By Rental Income Account | 6,933.33 | |
| To Dyeing Charges | 44,338.00 | | | Service Income | 0.00 | |
| To Printing Charges | 9,88,637.00 | | | By Service Account | 20,807.66 | |
| | | | | | | |
| To Gross Profit | | 4,59,184.19 | | | | |
| | | 95,84,619.19 | | | | 95,84,619.19 |
| | | | | By Gross Profit | | 4,59,184.19 |
| Indirect Expenses | | 4,30,708.10 | | Indirect Incomes | | 29,811.00 |
| To Auditor Fees | 4,000.00 | | | By Discount Received | 15,583.00 | |
| To Bank Charges & Commission | 8,790.00 | | | By Damage Pieces Sales | 14,228.00 | |
| To Bonus To Employee | 23,000.00 | | | | | |
| To Discount Allowed | 24,854.00 | | | | | |

87

## Format of Profit and Loss A/c:-

| Particulars | Amount | Particulars | Amount |
|---|---|---|---|
| To gross loss (Transfer from trading A/c) | --- | By Gross profit (Transfer from trading A/c) | |
| To salaries | --- | By Rent of tenant | --- |
| To Rent, Taxes | --- | By Discount Rec | --- |
| To Printing & Stationary | --- | By interest On Investment | --- |
| To Postage & Telegrams | --- | By Dividend on Shares | --- |
| To Lighting | --- | By Bad debt recovered | --- |
| To Insurance Premium | --- | By Profit on sale of assets | --- |
| To Telephone Charges | --- | By Income from other resources | --- |
| To Audit Fees | --- | By Miscellaneous repair | --- |
| To Traveling exp | --- | By Net loss | --- |
| To Establishment exp | --- | (Transferred to capital A/c) | |
| To General exp | --- | | |
| To Advertisment Exp | --- | | |
| To Commission Pd | --- | | |
| To Brokerage | --- | | |
| To Export duty | --- | | |
| To Bad debts | --- | | |
| To Sales tax | --- | | |
| To Discount Pd | --- | | |
| To Repairs | --- | | |
| To Bank charges | --- | | |
| To Entertainment expences | --- | | |
| To Donation & Charity | --- | | |
| To Loss of sales of assets | --- | | |
| To net profit- Transferred To capital A/c | | | |
| | | | |

Posting:-( Journal)

1:- Accounts of various items of expences and losses are transferred to the debit side of P/L a/c.

By Profit & Loss A/c          Dr.
      To Salaries A/c                                    Cr
      To Rent A/c                                          Cr
      To Printing & Stationary A/c              Cr
      To General Expences                          Cr
      To Postage & Telegrams                    Cr
      To Electricity Bill A/c                          Cr
      To Telephone Bill A/c                        Cr

……………………………………………………………………

……………………………………………………………………

2:- Balances of all accounts of incomes and gains will be transferred to the credit side of P/L.
      By Interest Rec A/c                    Dr.
      By Commission Rec A/c              Dr.
      By Rent Rec    A/c                        Dr.
      By Dividend Rec A/c                    Dr.
          To P/L A/c                              Cr.

3:- Transfer of credit balance of P/L A/c

      By P/L A/c                                    Dr.

            To Capital A/c                         Cr.

4:- Transfer of Debit balance of P/L A/c

      By Capital A/c                    Dr.

            To P/L A/c                          Cr.

## Provisions and Reserves:-

**Provisions:-**

The amount retained by way of providing for any known liability of which the amount can be determined with substantial accuracy.

Or

The amount written off or retained by the way of providing for depreciation, renewals in value of assets.

**Example of Provisions:-**

- ❖ Provisions for depreciation of assets.
- ❖ Provisions for taxations.
- ❖ Provisions for bad debts and doubtful debts.
- ❖ Provisions for discount on Debtors.
- ❖ Provisions for repairs and renewals.

**Purpose of Provision:-**

- ❖ Provision is made to meet a known liability.
- ❖ The liability is known but the amount of such liability cannot be determined with reasonable accountancy.
- ❖ Provision is a charge against profit.

**Reserves:-**

Reserves mean amount set aside out of profits and other surpluses to meet future uncertainty.

**Importance of Reserves:-**

- ❖ Helpful in meeting the unforeseen liability or loss.
- ❖ To provide funds for meeting a specific liability.
- ❖ Helpful in strengthening the financial position of business.

**Types of reserves:-**

- ❖ Revenue Reserves
  - o General reserves:-The business man do not withdraw the entire profits from the business but retain a part of it in the business to meet unforeseen future uncertainties.
  - o Specific reserves:-Such a reserve is created for a specific purpose and can be utilised only for that purpose.

    Example:-Dividends, Replacement of assets.
- ❖ Capital reserves:-

  Such reserves are not distributed among shareholders of company.

  Example:-
  - o Profit on sale of fixed asset.
  - o Profits on the revaluation of fixed assets and liabilities.
  - o Profit on the purchase of running business.
  - o Profit on redemption of debentures.

## Balance Sheet (Assets and liability statement):-

The balance sheet is a statement prepared with a view to measure the exact financial position of a business on a certain fixed date.It is a mirror of Business. It is not an account.

## Format of c:-

| Liabilities | Amount | Assets                 Amounts | |
|---|---|---|---|
| Current Liabilities | | Current Assets | |
| Bank overdraft. | | Cash in hand. | |
| Bills Payable. | | Cash at Bank. | |
| Sundry creditors. | | Short Term Investment. | |
| Outstanding Expences. | | Sundry debtors. | |
| Unearned Income. | | Prepaid Expanses. | |
| Fixed Liabilities | | Accrued Income. | |
| Long Term Loans. | | Long term Investment | |
| | | | |
| Reseves | | Fixed Assets | |
| *Add*: Net Profit. | | Furniture. | |
| *Less*: Drawing. | | Motor Vehicles. | |
| *Less:* Income tax. | | Lands & Building. | |
| *Less*: Life Insurance Premium. | | Patents. | |
| | | Goodwill. | |

| Profit and Loss | | Acb Company Ltd. | | | Ctrl + M |
|---|---|---|---|---|---|
| **Particulars** | Acb Company Ltd. for 1-Apr-2012 | | **Particulars** | Acb Company Ltd. for 1-Apr-2012 | |
| | | | | | |
| Purchase Accounts | 26,000.00 | | Sales Accounts | 41,200.00 | |
| Gross Profit c/o | 15,200.00 | | | | |
| | 41,200.00 | | | 41,200.00 | |
| Indirect Incomes | 2,434.00 | | Gross Profit b/f | 15,200.00 | |
| Indirect Expenses | 9,150.00 | | | | |
| Nett Profit | 3,616.00 | | | | |
| **Total** | 15,200.00 | | **Total** | 15,200.00 | |
| Calculator | | | | Ctrl + N | |
| 16      12,766 | | | | | |
| 17  > 12766-9150 | | | | | |
| 18      3,616 | | | | | |
| 19  > | | | | | |

90

| Balance Sheet | Acb Company Ltd. | | Ctrl + M |
|---|---|---|---|
| **Liabilities** | Acb Company Ltd. as at 1-Apr-2012 | **Assets** | Acb Company Ltd. as at 1-Apr-2012 |
| **Capital Account** | 65,100.00 | **Fixed Assets** | |
| **Loans (Liability)** | 10,000.00 | **Current Assets** | 88,416.00 |
| **Current Liabilities** | 9,700.00 | | |
| **Nett Profit** | 3,616.00 | | |
| *Opening Balance* | | | |
| *Current Period* | 3,616.00 | | |
| **Total** | 88,416.00 | **Total** | 88,416.00 |

| Multi Stock Item Display | | Rama & Sons | | | | | Ctrl + M |
|---|---|---|---|---|---|---|---|

Under Group : ☐ All Items         for 1-Apr-2012

| S.No. | Name of Item | Under | Units | Opening Qty | Rate | per | Amount |
|---|---|---|---|---|---|---|---|
| 1. | Ab11 | Wheat A | qtl | 10 qtl | 2,100.00 | qtl | 21,000.00 |
| 2. | Abc 57 | Rice B | qtl | 15 qtl | 2,200.00 | qtl | 33,000.00 |
| 3. | Ac001 | Wheat B | qtl | 5 qtl | 2,500.00 | qtl | 12,500.00 |
| 4. | Hamam | Bath Shop | qty | 100 qty | 20.00 | qty | 2,000.00 |
| 5. | Pusha 36 | Rice A | qtl | 10 qtl | 2,000.00 | qtl | 20,000.00 |
| 6. | Rose | Bath Shop | qty | 100 qty | 25.00 | qty | 2,500.00 |

Category of Entry:-

**Memos Entry:-**

It is **non-accounting** voucher, which does not effect accounting statements like P/L accounts; trading accounts etc.It is a note types voucher entry. It will be when voucher posting is suspense.

**Journal Entry:-**

It is used for ledger adjustments like sales return, purchase return, Goods withdraw for personal use, Loss of goods by fire, loss of goods by theft etc.

**Contra Entry:-**

When fund transfer case .Such as Cash deposit into bank, Cash withdraw from bank.

**Payment Entry:-**

When payment made by cash, partial payments after purchase, Salary paid,rent Paid,Wages paid,Cash drew for personal use etc.

**Receipt Entry:-**

When receipt made by cash, partial receipt after sales, Commission received, Discount received, Opening entery, Commencement of business etc.

**Alter:-**

Editing of related information of accounts.

| | | |
|---|---|---|
| Alt+d | → | Delete Voucher from display. |
| Alt +g | → | Delete group. |
| Ctrl +N | → | Activate calculator. |
| Ctrl +M | → | Activate Gateway of Tally. |
| Alt +F1 | → | Select Company. |
| Alt+F3 | → | Change company Information. |
| F4 | → | Backup of accounts. |
| Alt +F4 | → | Restore Backup accounts. |
| F2 | → | Date Change. |
| Alt +F2 | → | Change Period. |
| Alt+A | → | Add a voucher. |
| Alt+E | → | Export tally data. |
| Alt+I | → | Insert a voucher. |
| Alt+X | → | Cancel a voucher. |

**How to delete Company:-**

| | |
|---|---|
| Step 1:- | Choose code of Company. |
| Step 2:- | Open Tally folder from drive. |
| Step 3:- | Select code Folder and Press Delete Button. |

# A Note on GST

1.      GST (Goods & Services Tax) is a single tax on the supply of goods and services, right from the manufacturer to the consumer. The final consumer will thus bear only the GST charged by the last dealer in the supply chain, with set-off benefits at all the previous stages. GST has been envisaged as a more efficient tax system, neutral in its application and distributionally attractive.

**At the Central level, the following taxes will be subsumed:**

a. Central Excise Duty, b. Additional Excise Duty, c. Service Tax, d. Additional Customs Duty commonly known as Countervailing Duty, and e. Special Additional Duty of Customs.

**At the State level, the following taxes will be subsumed:**

a. State Value Added Tax/Sales Tax, b. Entertainment Tax (other than the tax levied by the local bodies), Central Sales Tax (levied by the Centre and collected by the States), c. Octroi and Entry tax, d. Purchase Tax, e. Luxury tax, and f. Taxes on lottery, betting and gambling.

2.      Keeping in mind the federal structure of India, there will be two components of GST – Central GST (CGST) and State GST (SGST). Both Centre and States will simultaneously levy GST across the value chain. Tax will be levied on every supply of goods and services. Centre would levy and collect Central Goods and Services Tax (CGST), and States would levy and collect the State Goods and Services Tax (SGST) on all transactions within a State. The input tax credit of CGST would be available for discharging the CGST liability on the output at each stage. Similarly, the credit of SGST paid on inputs would be allowed for paying the SGST on output. No cross utilization of credit would be permitted.

3.      For the implementation of GST in the country, the Central and State Governments have jointly registered Goods and Services Tax Network (GSTN) as a not-for-profit, non-Government Company to provide shared IT infrastructure and services to Central and State Governments, tax payers and other stakeholders. The key objectives of GSTN are to provide a standard and uniform interface to the taxpayers, and shared infrastructure and services to Central and State/UT governments. GSTN is working on developing a state-of-the-art comprehensive IT infrastructure including the common GST portal providing frontend services of registration, returns and payments to all taxpayers, as well as the backend IT modules for certain States that include

processing of returns, registrations, audits, assessments, appeals, etc. All States, accounting authorities, RBI and banks, are also preparing their IT infrastructure for the administration of GST. There would be no manual filing of returns. All taxes can also be paid online. All mis-matched returns would be auto generated, and there would be no need for manual interventions. Most returns would be self-assessed.

4. **The main features of the proposed registration procedures under GST will be as follows:**

i. Existing dealers: Existing VAT/Central excise/Service Tax payers will not have to apply afresh for registration under GST.

ii. New dealers: Single application to be filed online for registration under GST.

iii. The registration number will be PAN based and will serve the purpose for Centre and State.

iv. Unified application to both tax authorities.

v. Each dealer to be given unique ID GSTIN.

vi. Deemed approval within three days. vii. Post registration verification in risk based cases only.

5. **The main features of the proposed returns filing procedures under GST will be as follows:**

a. Common return would serve the purpose of both Centre and State Government.

b. There are eight forms provided for in the GST business processes for filing for returns. Most of the average tax payers would be using only four forms for filing their returns. These are return for supplies, return for purchases, monthly returns and annual return.

c. Small taxpayers who have opted composition scheme shall have to file return on quarterly basis.

d. Filing of returns shall be completely online. All taxes can also be paid online.

6. **The main features of the proposed payments procedures under GST will be as follows:**

i. Electronic payment process- no generation of paper at any stage

ii. Single point interface for challan generation- GSTN 12

iii. Ease of payment – payment can be made through online banking, Credit Card/Debit Card, NEFT/RTGS and through cheque/cash at the bank.

iv. Common challan form with auto-population features

v. Use of single challan and single payment instrument

vi. Common set of authorized banks

vii. Common Accounting Codes

## 7. Establishment of Legal Framework will be as follows:-

i. Passage of the Constitution Amendment Bill from Parliament: First week of August 2016

ii. Ratification by 50% States

iii. Presidential Assent of Constitution Amendment and notification in official Gazette

iv. Cabinet Approval for Formation of GST Council

v. Recommendation of Model GST laws by GST Council

vi. Cabinet Approval for the CGST and IGST laws by Centre and for SGST laws by ALL states

Passage of CGST and IGST laws in the Centre and passage of SGST laws in ALL states: Winter Session 2016 & Notification of GST Rules

## 8. Preparation of IT Infrastructure will be as follows:-

i. Goods and Services Tax Network (GSTN): Not-for-profit, non Government Company set up by Centre and States to provide shared IT infrastructure and services to Central and State Governments, tax payers and other stakeholders.

ii. Frontend Processes: Common modules for registration, returns and payments being developed by GSTN.

iii. Backend Processes: Modules for backend processes of tax authorities such as processing registration/returns, assessments, audit, appeals, etc.

iv. Development of GST Frontend and Backend for 17 States by GSTN: End December 2016

v. CBEC's Backend systems: End November 2016

vi. Backend systems of 14 States: End November 2016

vii. Backend systems of Pr. CCA, Banks, RBI & State accounting authorities: End November 2016

viii. Testing and integration of GST Frontend and backend of all stakeholders: Jan – March 2017

## 9. Returns will be filed as follows:-

i. Common return would serve the purpose of both Centre and State Government.

ii. Most average tax payers would be using only four forms for filing their returns. These are return for supplies, return for purchases, monthly returns and annual return.

iii. Small taxpayers: Small taxpayers who have opted composition scheme shall have to file return on quarterly basis.

iv. Filing of returns shall be completely online.

v. All taxes can also be paid online.

## 10. GST Council

The GST Council will consist of: (a) the Union Finance Minister (as Chairman), (b) the Union Minister of State in charge of Revenue or Finance, and (c) the Minister in charge of Finance or Taxation or any other Minister, nominated by each state government. All decisions of the GST Council will be made by three fourth majority of the votes cast; the centre shall have one-third of the votes cast, and the states together shall have two-third of the votes cast. The GST Council will make recommendations on:

(a) taxes, cesses, and surcharges to be subsumed under the GST;

(b) goods and services which may be subject to, or exempt from GST;

(c) the threshold limit of turnover for application of GST;

(d) rates of GST;

(e) model GST laws, principles of levy, apportionment of IGST and principles related to place of supply;

(f) special provisions with respect to the eight north eastern states, Himachal Pradesh, Jammu and Kashmir, and Uttarakhand; and related matters.

The GST Council may decide the mechanism for resolving disputes arising out of its recommendations. Parliament may by law, provide for compensation to states for revenue losses arising out of the implementation of GST, based on the recommendations of the GST Council. Such compensation could be for a maximum of five years.

## 11. Revenue Neutral Rate

A Committee headed by the Chief Economic Adviser Dr. Arvind Subramanian on Possible Tax rates under GST submitted its Report to the Finance Minister. The Committee in its concluding observations has stated that this is a historic opportunity for India to implement a

game-changing tax reform. Domestically, it will help improve governance, strengthen tax institutions, facilitate "Make in India by Making One India," and impart buoyancy to the tax base. It will also set the global standard for a value-added tax (VAT) in large federal systems in the years to come.

Following are the highlights of Report:

The GST has been an initiative that has commanded broad consensus across the political spectrum. It has also been a model of cooperative federalism in practice with the Centre and states coming together as partners in embracing growth and employment-enhancing reforms. It is a reform that is long awaited and its implementation will validate expectations of important government actions and effective political will that have, to some extent, already been "priced in."

Getting the design of the GST right is, therefore, critical. Specifically, the GST should aim at tax rates that protect revenue, simplify administration, encourage compliance, avoid adding to inflationary pressures, and keep India in the range of countries with reasonable levels of indirect taxes.

### Summary of Recommended Rate Options (in percent)

| RNR | Rate on precious metals | "Low" rate (goods) | | "Standard" rate (goods and services) | "High/Demerit" rateor Non-GST excise (goods) |
|---|---|---|---|---|---|
| Preferred | 15 | 6 | 12 | 16.9 | 40 |
| | | 4 | | 17.3 | |
| | | 2 | | 17.7 | |
| Alternative | 15.5 | 6 | 12 | 18.0 | 40 |
| | | 4 | | 18.4 | |
| | | 2 | | 18.9 | |

All rates are the sum of rates at centre and states

The Committee's recommendations on rates summarized in the table above are all national rates, comprising the sum of Central and State GST rates. How these combined rates are allocated between the Centre and States will be determined by the GST Council. This allocation

must reflect the revenue requirements of the Centre and States so that revenues are protected. For example, a standard rate of 17% would lead to rates at the Centre and States of say 8 percent and 9 percent, respectively. The Committee considers that there are sound reasons not to provide for an administration-complicating "band" of rates, especially given the considerable flexibility and autonomy that states will preserve under the GST (including the ability to tax petroleum, alcohol, and other goods and services).

Implementing the GST will lead to some uncharted waters, especially in relation to services taxation by the States. Preliminary analysis in this report indicates that there should not be large shifts in the tax base in moving to the GST, implying that overall compensation may not be large. Nevertheless, fair, transparent, and credible compensation will create the conditions for effective implementation by the States and for engendering trust between the Centre and States. The GST also represents a historic opportunity to Make in India by Making One India. Eliminating all taxes on inter-State trade (including the 1 percent additional duty) and replacing them by one GST will be critical to achieving this objective.

# TRAINING MATERIAL

# &

# TALLY MODEL COMPANY

# Basic Principles of Accounting : -

**Guidelines on Basic Accounting Principles and Concepts**

GAAP (**Generally Accepted Accounting Principles**) is the framework, rules and guidelines of the financial accounting profession with a purpose of standardizing the accounting concepts, principles and procedures.

Here are the basic accounting principles and concepts under this framework :

## 1. Business Entity

A business is considered a separate entity from the owner(s) and should be treated separately. Any personal transactions of its owner should not be recorded in the business accounting book, vice versa. Unless the owner's personal transaction involves adding and/or withdrawing resources from the business.

## 2. Going Concern

It assumes that an entity will continue to operate indefinitely. In this basis, assets are recorded based on their original cost and not on market value. Assets are assumed to be used for an indefinite period of time and not intended to be sold immediately.

## 3. Monetary Unit

The business financial transactions recorded and reported should be in monetary unit, such as INR,US Dollar, Canadian Dollar, Euro, etc. Thus, any non-financial or non-monetary information that cannot be measured in a monetary unit are not recorded in the accounting books, but instead, a memorandum will be used.

## 4. Historical Cost

All business resources acquired should be valued and recorded based on the actual cash equivalent or original cost of acquisition, not the prevailing market value or future value. Exception to the rule is when the business is in the process of closure and liquidation.

## 5. Matching Concept

This principle requires that revenue recorded, in a given accounting period, should have an equivalent expense recorded, in order to show the true profit of the business.

## 6. Accounting Period

This principle entails a business to complete the whole accounting process of a business over a specific operating time period. It may be monthly, quarterly or annually. For annual accounting period, it may follow a Calendar or Fiscal Year.

## 7. Conservatism

This principle states that given two options in the valuation of business transactions, the amount recorded should be the lower rather than the higher value.

## 8. Consistency

This principle ensures consistency in the accounting procedures used by the business entity from one accounting period to the next. It allows fair comparison of financial information between two accounting periods.

## 9. Materiality

Ideally, business transactions that may affect the decision of a user of financial information are considered important or material, thus, must be reported properly. This principle allows errors or violations of accounting valuation involving immaterial and small amount of recorded business transaction.

## 10. Objectivity

This principle requires recorded business transactions should have some form of impartial supporting evidence or documentation. Also, it entails that bookkeeping and financial recording should be performed with independence, that's free of bias and prejudice.

# Golden Rules of Accounting :-

## A] *Real Accounts:-*

1)Debit what comes in.

2)Credit what goes out.


## B] *Personal Accounts :-*

1)Debit the reciver.

2)Credit the giver.


## C] *Nominal Accounts :-*

1)Debit all expenses & Losses.

2)Credit all Incomes & Revenue.

## FIRST SCREEN :-

**Tally ERP Icon.**
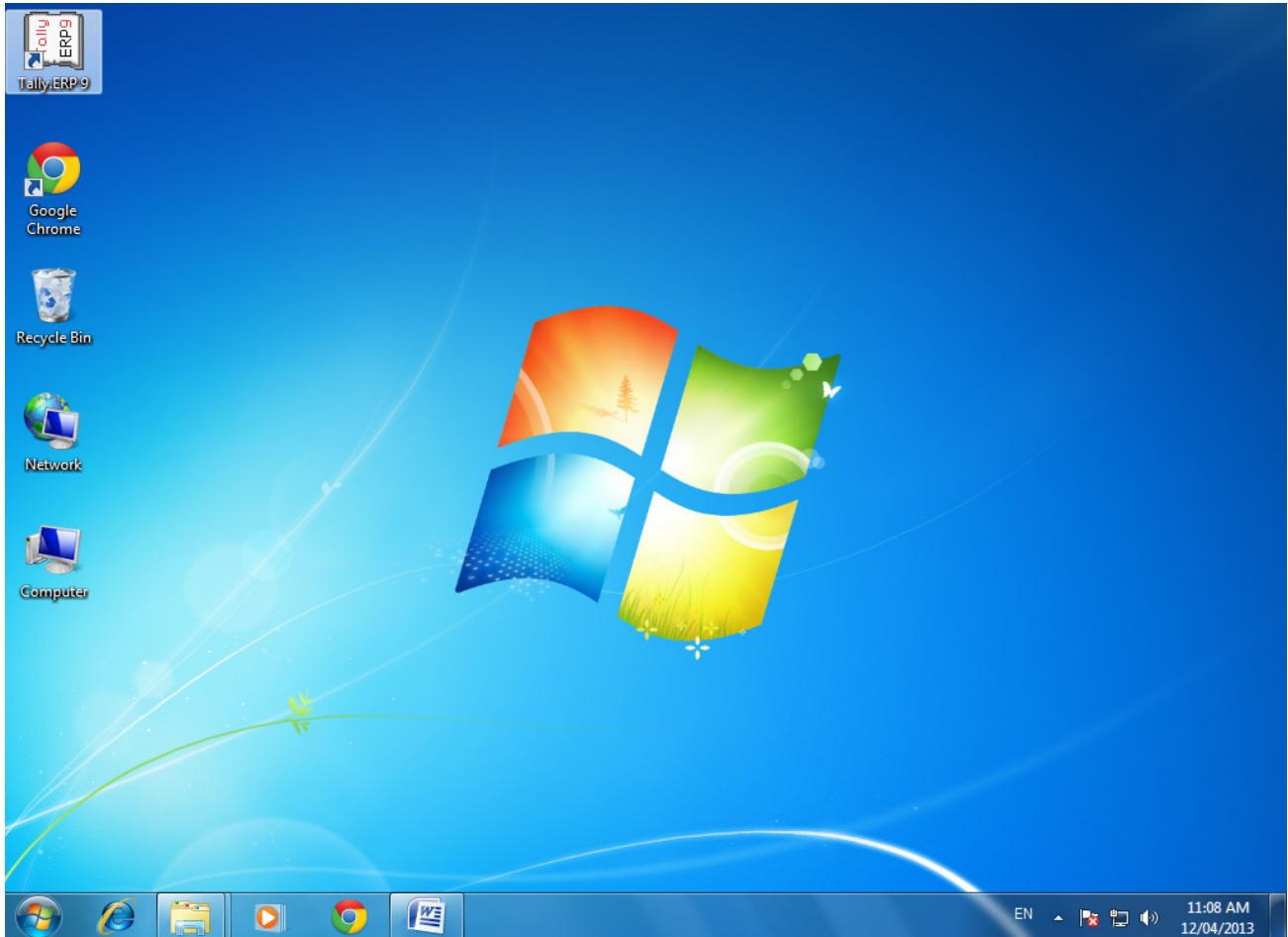


**Please double Click on Tally ERP9 Icon or select and press enter on Tally ERP9 Icon to start the Tally ERP Program**

## SELECT COMPANY:-

## Main Screen
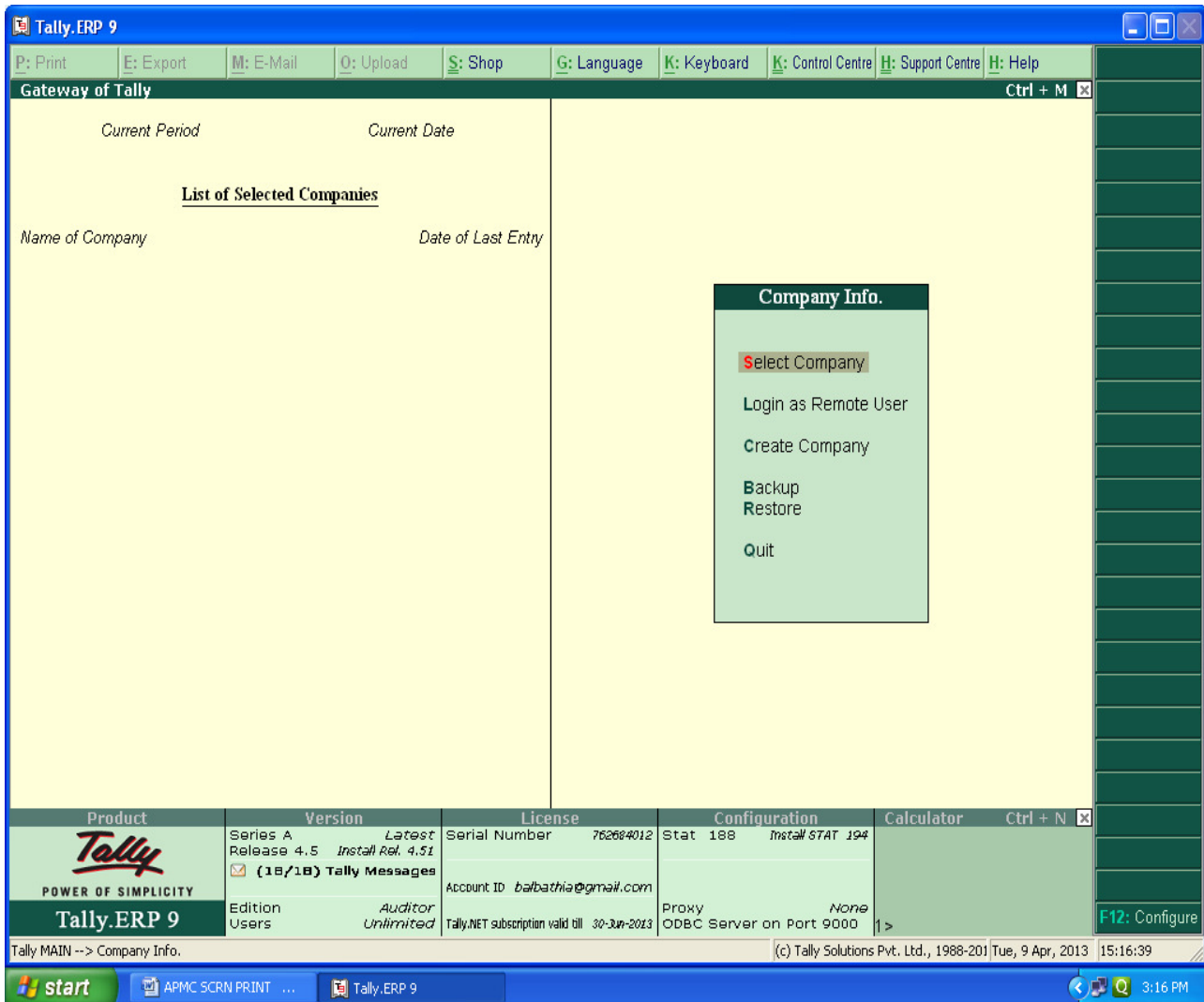


**Enter on Select or Press "S" to open the desired company.**

## CHOOSE COMPANY :-
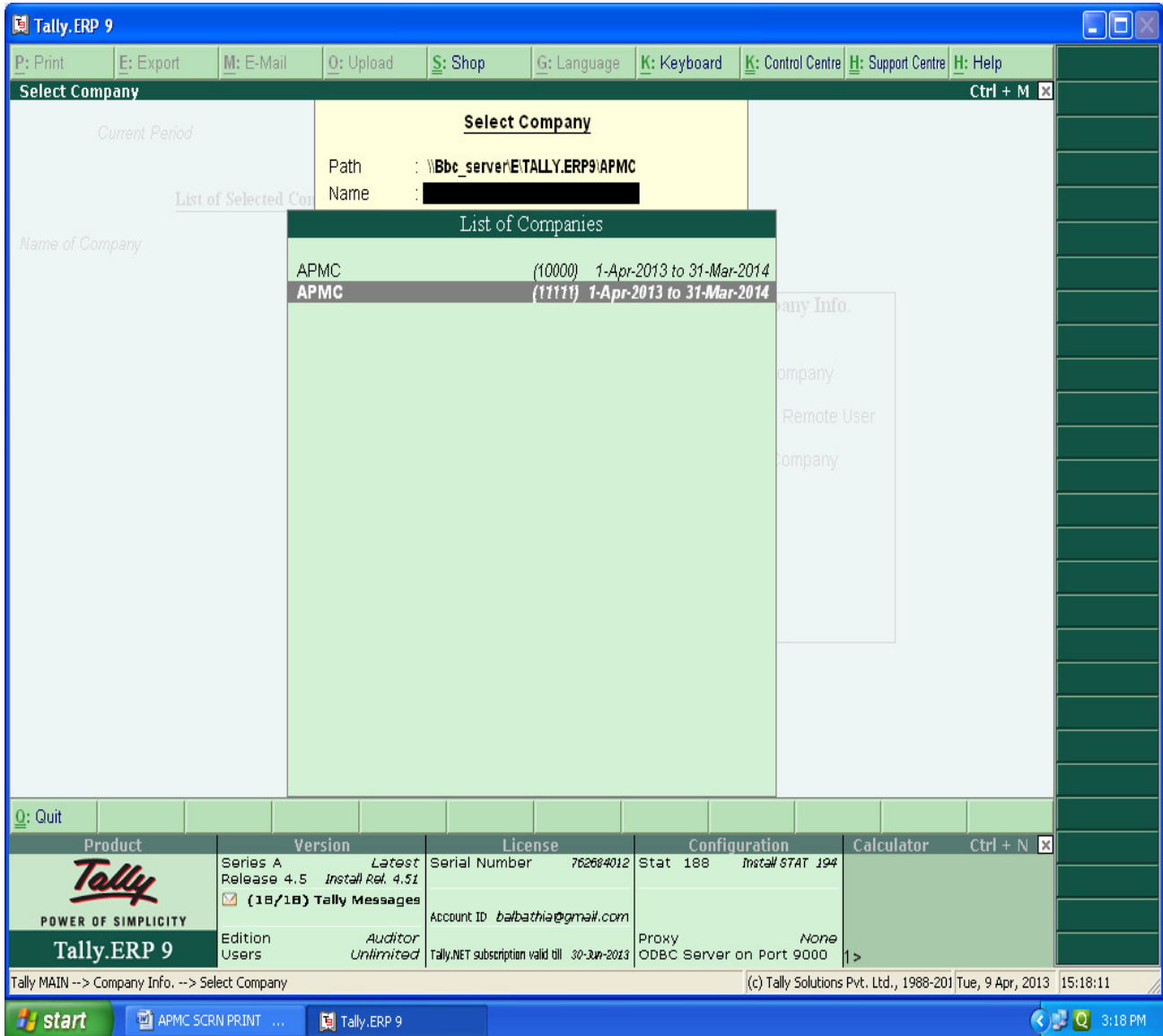


**Choose the Relevant company from the list and press enter.**

## GATEWAY OF TALLY :-
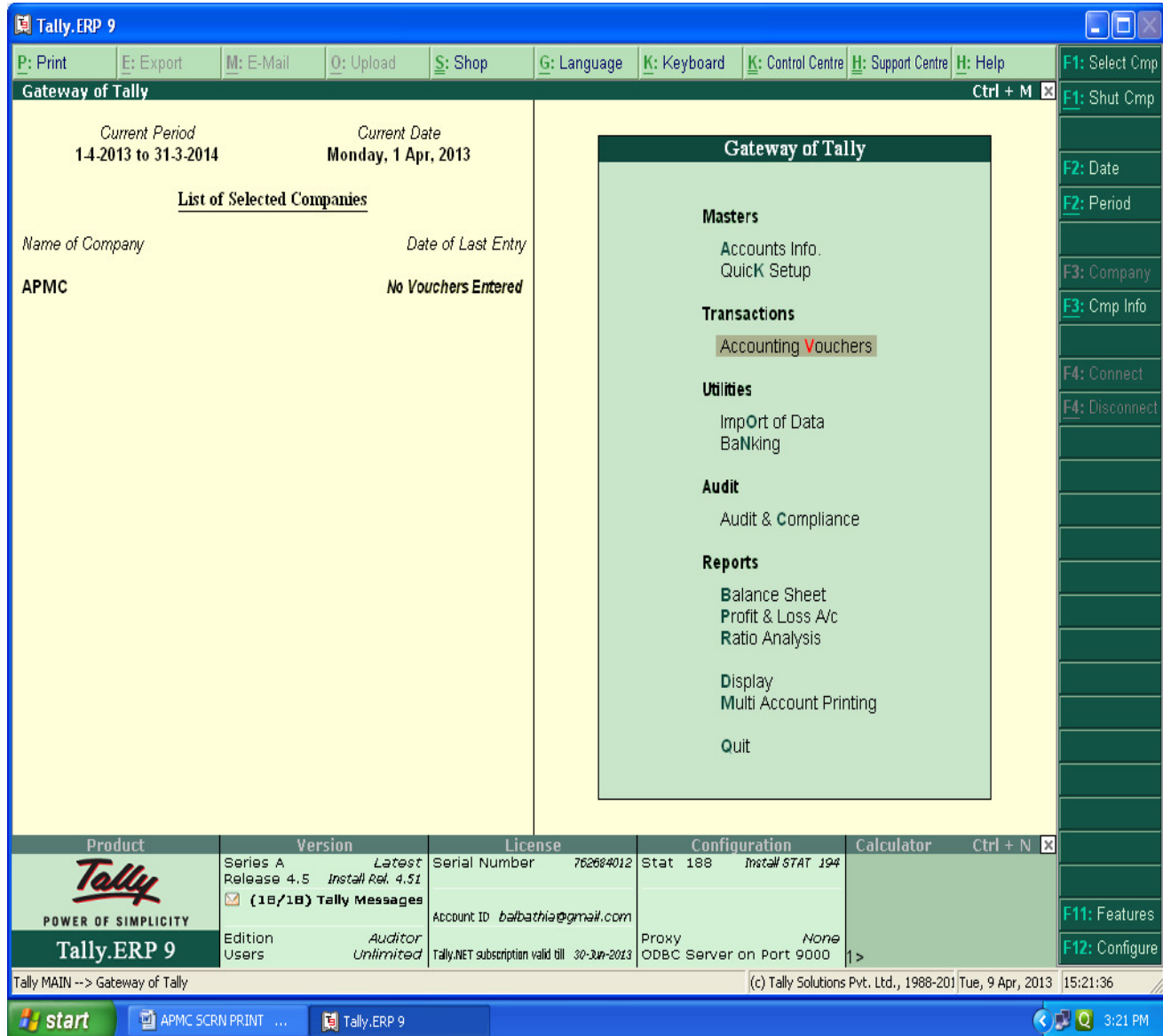


**At this screen, it can be seen as to which company is open, period of operation, current date and the date of last entry.**

# CHANGE ACCOUNTING PERIOD :-
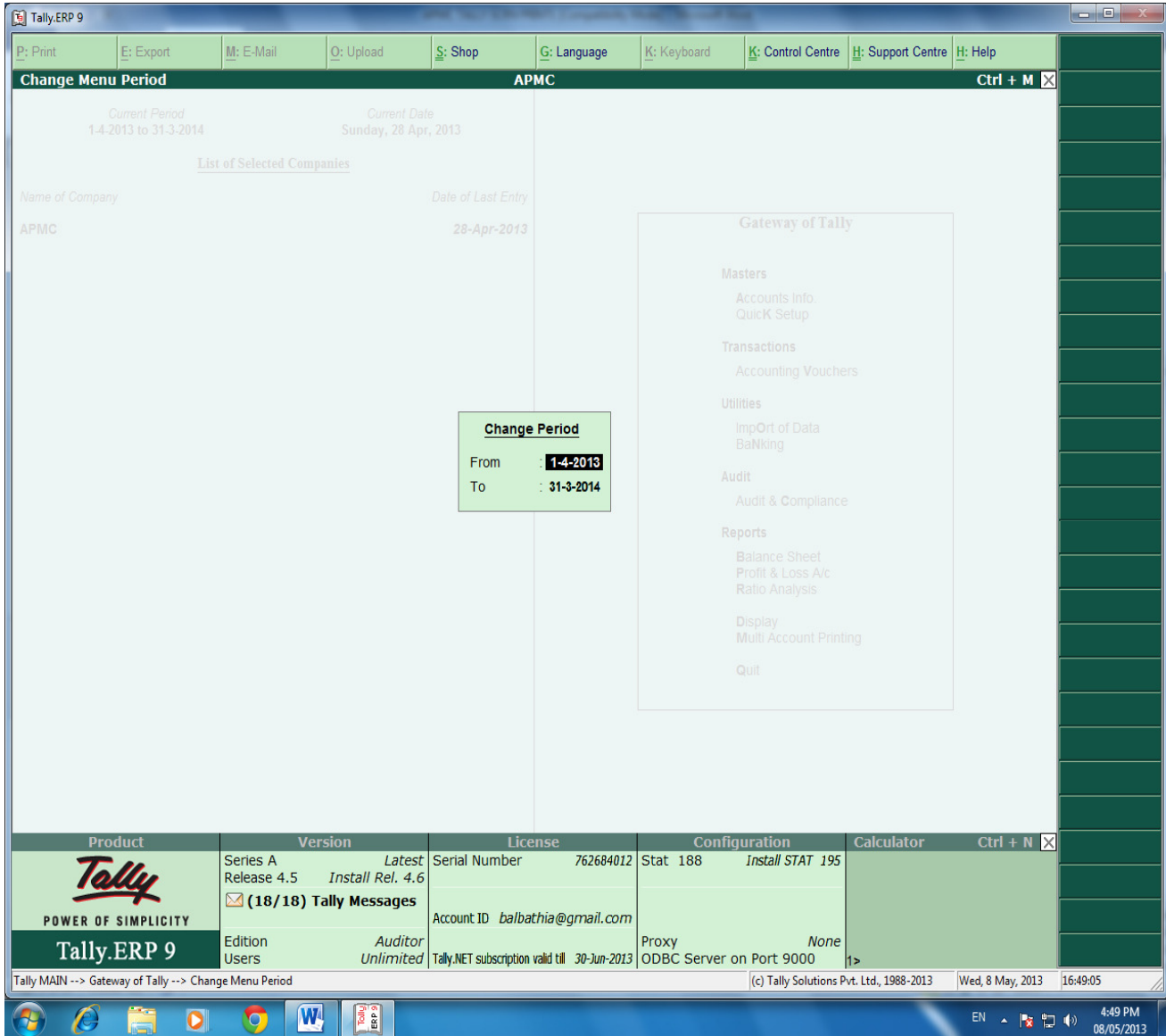


**Press "Alt-F2" to change the period for which accounting is to be done.**

## ALTER COMPANY/ CREATE NEW COMPANY :-
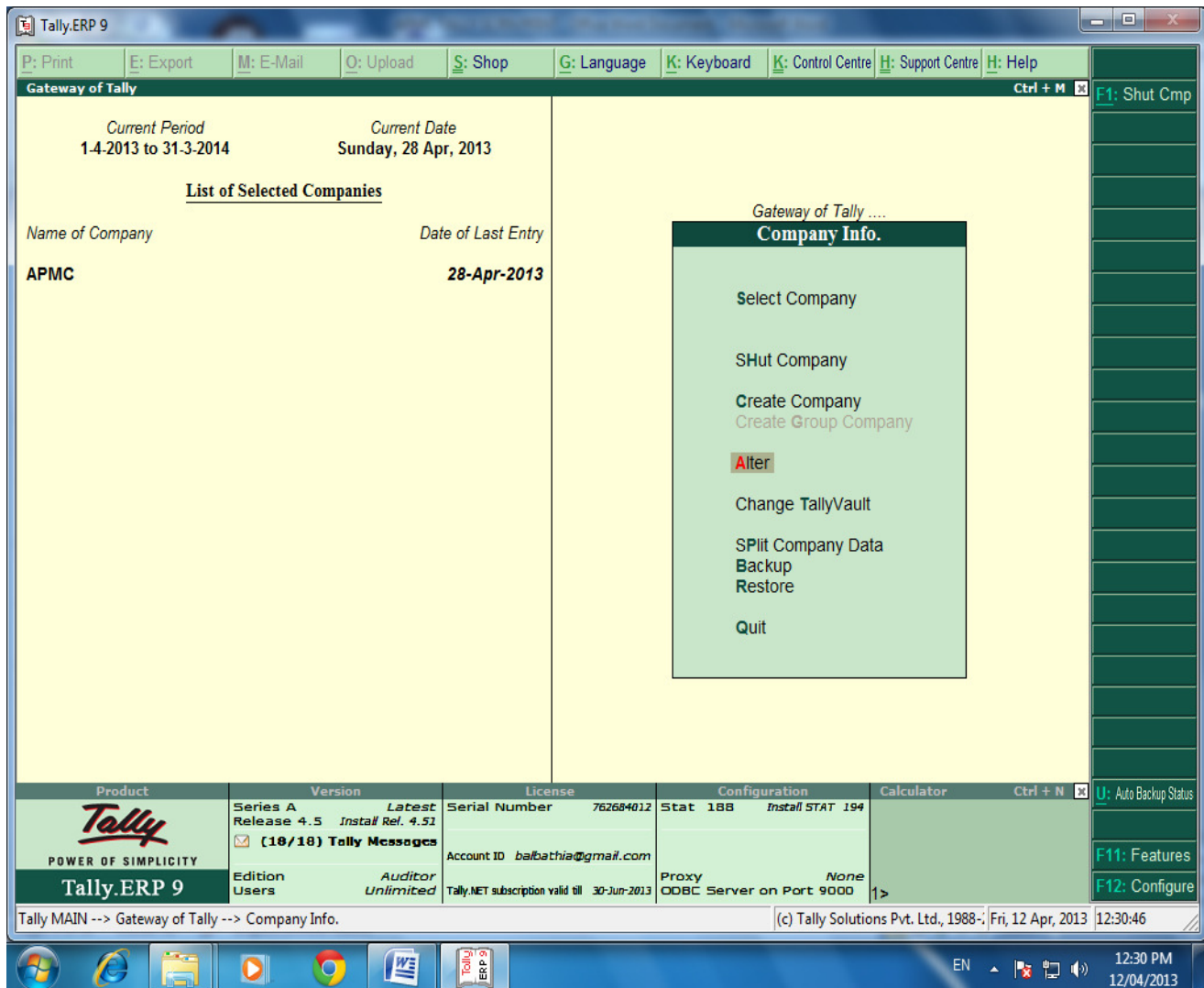


**After pressing "Alt-F3", the company info screen is displayed, in which options for Altering company master data, backup etc are seen (Alter).**

# RECORDING OF OPENING BALANCES :-

## PATH : At Gateway of Tally

## Accounts Info→Ledger→Alter→Cash in Hand.
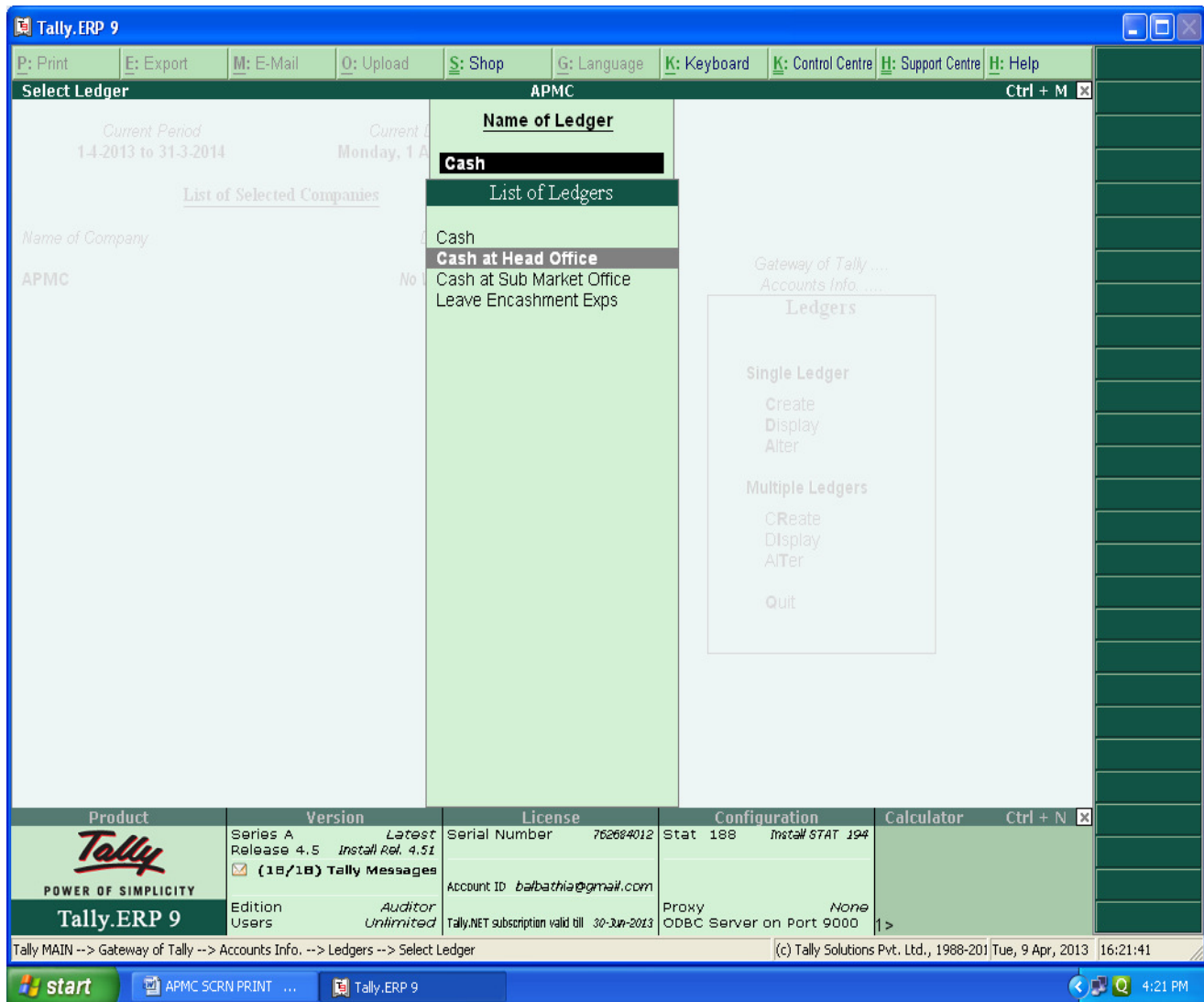


**The opening Balances of all Balance Sheet items can be recorded by selecting the ledgers.**

## ENTER THE OPENING BALANCE AMOUNT :-



**The Opening Balance as on 01-04-2013 can be feeded for all ledgers and it should be ensured that there is no difference in opening Balance in Tally.**

# PATH : Accounts info→Ledger→Alter→DCC BANK

## ENTERING THE OPENING BALANCE AMOUNT :-



**The Closing balance as on 31.03.2013 as per audited statement of accounts can be recorded as opening balance as on 01.04.2013.**

## FOR MAKING ACCOUNTING ENTRIES :-

## Select Accounting Vouchers

## SELECT THE PROPER KEY AS PER REQUIREMENT :-

i) **F4 – Contra** : For any Deposit/Withdrawal of Cash from Bank. (Only Cash/Bank A/c are Debited / Credited in Contra entries.)

ii) **F5 – Payment**: For any Payment made weather cash /Cheque entry should be passed through Payment entry. (Only Cash/Bank A/c are Credited in Payment entry.)

iii) **F6 – Receipt**: For any Receipt weather in cash /Cheque entry should be passed through Receipt entry. (Only Cash/Bank A/c are Debited in receipt entry.)

iv) **F7 – Journal** : Other than Cash/Bank any entry can be passed through Journal entry. (Transactions where No Cash/Bank A/c are affected should be passed through Journal e.g. Year end Provisions entries).

v) **F8 & F9 – Sales & Purchase Entries**: For Trading Activities i.e Purchase & Sales of Goods, Entries should be passed through this keys.

# SELECT F6 KEY FOR RECEIPT ENTRY : -

# MAIN MARKET FEES RECEIPT.



For recording of any transactions, Rules of Accounting should be followed. E.g. At the time of recording Market receipt (Income) Nominal Accounts rules i.e. Credit the Incomes and Revenues.( Please refer above screen).

Summary of Transactions Should be mentioned in Narration Part.

**In the above entry, please provide the details of Cheque Number, Name of the Bank, Branch etc which will facilitate Bank Reconciliation.**

# SUB MARKET FEES RECEIPT.



In the above entry , please provide the details of Cheque Number, Name of the Bank, Branch etc which will facilitate Bank Reconciliation.

# SELECT F4 KEY FOR CONTRA ENTRY : -

# Contra entry :

# Amount withdrawn from the Bank.

# Contra entry :

# Amounts Deposit into the Bank.

# SELECT F5 KEY FOR PAYMENT ENTRY : -

# Payment Entry :

# Payment Entry :

## BANKS MONTHLY EXTRACT :-

| Particulars | DCC Bank APMC 1-Apr-2013 to 28-Apr-2013 | | |
|---|---|---|---|
| | Transactions | | Closing |
| | Debit | Credit | Balance |
| Opening Balance | | | 3,86,500.00 Dr |
| April | 25,91,980.25 | 20,100.00 | 29,58,380.25 Dr |
| May | | | |
| June | | | |
| July | | | |
| August | | | |
| September | | | |
| October | | | |
| November | | | |
| December | | | |
| January | | | |
| February | | | |
| March | | | |
| **Grand Total** | **25,91,980.25** | **20,100.00** | **29,58,380.25 Dr** |

We can see the Total monthly Inflow and outflow (Dr.& Cr.) of a particular ledger and also can see the Monthly closing balance of the said ledger.

## BANKING DETAILED TRANSACTIONS :-



**Tally.ERP 9**

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

**Ledger Vouchers**           APMC           Ctrl + M ☒

Ledger: **DCC Bank**           1-Apr-2013 to 30-Apr-2013

| Date | Particulars | | Vch Type | Vch No. | Debit | Credit |
|---|---|---|---|---|---|---|
| **1-4-2013** | **(as per details)** | | **Receipt** | **2** | **10,100.00** | |
| | Market Fee - Banana - Main Mkt | 10,000.00 Cr | | | | |
| | Supervision Fee - Main Market | 100.00 Cr | | | | |
| **8-4-2013** | **(as per details)** | | **Receipt** | **3** | **10,00,500.00** | |
| | Market Fee - Cotton - Main Mkt | 10,00,000.00 Cr | | | | |
| | Supervision Fee - Main Market | 500.00 Cr | | | | |
| **15-4-2013** | **(as per details)** | | **Receipt** | **4** | **5,00,250.00** | |
| | Market Fee - Wheat - Main Mkt | 5,00,000.00 Cr | | | | |
| | Supervision Fee - Main Market | 250.00 Cr | | | | |
| **15-4-2013** | **(as per details)** | | **Receipt** | **5** | **50,025.00** | |
| | Market Fee - Beetel Leaf - Sub Mkt | 50,000.00 Cr | | | | |
| | Supervision Fee - Sub Market | 25.00 Cr | | | | |
| **28-4-2013** | **(as per details)** | | **Receipt** | **8** | **1,00,050.00** | |
| | Market Fee - Wheat - Sub Mkt | 1,00,000.00 Cr | | | | |
| | Supervision Fee - Sub Market | 50.00 Cr | | | | |
| **28-4-2013** | **(as per details)** | | **Receipt** | **9** | **60,530.25** | |
| | Market Fee - Potata - Sub Mkt | 60,500.00 Cr | | | | |
| | Supervision Fee - Sub Market | 30.25 Cr | | | | |
| **28-4-2013** | **(as per details)** | | **Receipt** | **10** | **8,50,425.00** | |
| | Market Fee - Dry Fruits - Sub Mkt | 8,50,000.00 Cr | | | | |
| | Supervision Fee - Sub Market | 425.00 Cr | | | | |
| **28-4-2013** | **Cash at Head Office** | | Contra | 1 | | 10,000.00 |
| **28-4-2013** | **Cash at Head Office** | | Contra | 2 | 10,000.00 | |
| **28-4-2013** | **BANK CHARGES** | | Payment | 1 | | 100.00 |
| **28-4-2013** | **House Rent - Officers & Staff** | | Payment | 2 | | 10,000.00 |
| **28-4-2013** | **(as per details)** | | Receipt | 12 | 10,100.00 | |
| | | | | | | 2 more ... |
| | | | Opening Balance : | | 3,86,500.00 | |
| | | | Current Total : | | 25,91,980.25 | 20,100.00 |
| | | | **Closing Balance :** | | **29,58,380.25** | |

F1: Condensed · F2: Period · F3: Company · F4: Ledger · F5: Reconcile · F6: Multi Ch. Print · F6: Deposit Slip Print · F6: Dly Brk-up · F7: Monthly · F8: Columnar · B: Bill-wise · C: Contact · F8: Other Rep · F9: Inv Rep · F10: Acc Rep · F11: Features · F12: Configure · F12: Range · F12: Value

Q: Quit | Enter: Alter | D: Delete | X: Cancel | 2: Duplicate | A: Add Vch | I: Insert Vch | R: Remove Line | U: Restore Line | U: Restore All | Space: Select | Space: Select All

✉(18/18) Tally Messages    ^    Ctrl + N

Tally MAIN --> Gateway of Tally --> Balance Sheet --> Group Summary --> Group Summary --> Ledger Monthly Summary --> Ledger. (c) Tally Solutions Pvt. Ltd., 1988-20 | Thu, 9 May, 2013 | 11:58:44

start | Tally.ERP 9 | APMC TALLY SCRN P... | 11:58 AM

## After Entering Ledger Monthly Extract, We can get the detailed day wise Transactions.

# PREPARING BANK RECONCIALTION STATEMENTS :-



**For Preparing Bank Reconciliation , Press F5 Key and enter the Actual clearance date of cheque (Bank Date). From that we can get the difference and detail of amount which is not reflected in Bank account for current period.**

## PRINTING OPTION :-



**For Print of any page press Alt+P key and select the required detail: (Please see the above Right side screen). E.g.**

- For Print Preview    - Alt + I
- For Title Editing    - Alt + T
- For No.of copies    - Alt + C etc.

## BANK RECONCIALATION STATEMENTS :-

```
APMC

DCC Bank

Reconciliation Statement


1-Apr-2013 to 30-Apr-2013

                                                                                            Page 1
Date       Particulars      Vch Type   Transaction Type  Instrument No.  Instrument Date  Bank Date      Debit        Credit
28-4-2013  Market Fee - Wheat - Sub Mkt  Receipt   Cheque/DD                              28-4-2013    1,00,050.00
28-4-2013  Market Fee - Potata - Sub Mkt  Receipt   Cheque/DD                             28-4-2013      60,530.25
28-4-2013  Market Fee - Dry Fruits - Sub Mkt  Receipt  Cheque/DD                          28-4-2013    8,50,425.00
28-4-2013  Cash at Head Office  Contra   Cheque                                           28-4-2013                  10,000.00
28-4-2013  BANK CHARGES   Payment   Cheque                                                28-4-2013                     100.00
28-4-2013  House Rent - Officers & Staff  Payment  Cheque                                 28-4-2013                  10,000.00
28-4-2013  Cash at Head Office  Contra   Cash                                             28-4-2013   2-5-2013   10,000.00
28-4-2013  Market Fee - Banana - Sub Mkt  Receipt  Cheque/DD   78945                      28-4-2013   2-5-2013   10,100.00
                                                    Balance as per Company Books :    29,58,380.25
                                                    Amounts not reflected in Bank :    10,31,105.25   20,100.00
                                                       Balance as per Bank :   19,47,375.00
```

**Bank Reconciliation can be prepared on the basis of Bank date and Date on which entries are recorded in tally. With the help of this BRS can be obtained on Real Time basis.**

## TRAIL BALANCE :-

## PATH- Gateway of Tally → Display → Trail Balance

# Summerise Groupwise Closing Trail Balance:-

| Tally.ERP 9 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| P: Print | E: Export | M: E-Mail | O: Upload | S: Shop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help | **F1: Detailed** |

**Trial Balance** — APMC — Ctrl + M ⊠

| Particulars | APMC<br>1-Apr-2013 to 28-Apr-2013 | |
|---|---|---|
| | **Closing Balance** | |
| | Debit | Credit |
| | | |
| **Capital Account** | | 6,32,280.00 |
| **Current Liabilities** | | 1,810.25 |
| **Current Assets** | 38,64,490.25 | |
| **Direct Incomes** | | 32,40,500.00 |
| **Indirect Expenses** | 10,100.00 | |
| | | |
| **Grand Total** | 38,74,590.25 | 38,74,590.25 |

Right panel buttons: F1: Detailed, F2: Period, F3: Company, F4: Group, F5: Led-wise, F6: Monthly, F7: Vouchers, C: New Column, A: Alter Column, D: Del Column, N: Auto Column, B: Budget Variance, F8: Other Rep, F9: Inv Rep, F10: Acc Rep, F11: Features, F12: Configure, F12: Range, F12: Value

Q: Quit | R: Remove Line | U: Restore Line | U: Restore All | Space: Select | Ctrl + N

(18/18) Tally Messages

Tally MAIN --> Gateway of Tally --> Display Menu --> Trial Balance    (c) Tally Solutions Pvt. Ltd., 1988-20 Fri, 10 May, 2013 12:10:01

start | Tally.ERP 9 | APMC TALLY SCRN P... | 12:10 PM

**After Pressing Alt+F1 key, We will get the detailed trail Balance :-**

| Particulars | APMC 1-Apr-2013 to 28-Apr-2013 | |
|---|---|---|
| | Closing Balance | |
| | Debit | Credit |
| | | |
| **Capital Account** | | 6,32,280.00 |
| FUNDS | | 6,32,280.00 |
| **Current Liabilities** | | 1,810.25 |
| SUPERVISION FEES PAYABLE | | 1,810.25 |
| **Current Assets** | 38,64,490.25 | |
| Opening Stock | | |
| Cash-in-hand | 9,06,110.00 | |
| Bank Accounts | 29,58,380.25 | |
| | | |
| **Direct Incomes** | | 32,40,500.00 |
| MARKET FEES | | 32,40,500.00 |
| **Indirect Expenses** | 10,100.00 | |
| ADMINISTRATIVE EXPENSES | 100.00 | |
| SALARY & ALLOWANCE TO STAFF | 10,000.00 | |
| **Grand Total** | 38,74,590.25 | 38,74,590.25 |

Tally MAIN --> Gateway of Tally --> Display Menu --> Trial Balance       (c) Tally Solutions Pvt. Ltd., 1988-20  Thu, 9 May, 2013  12:32:40

**By Pressing F12 ( Configuration), We can select Opening trail Balance Yes Option and can see the Opening Trail Balance also or Can see the transactions during the year also.**

**Can see the opening as well as Closing Trail Balance with Transactions During the year as per below screen :**

# PROFIT & LOSS A/C IN TALLY :-

**PATH- Gateway of Tally → Display → Profit & Loss A/c**

| Tally.ERP 9 |
|---|

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

Profit & Loss A/c        APMC        Ctrl + M ☒

F1: Condensed
F2: Period
F3: Company
F7: Valuation
S: Schedule VI

| Particulars | APMC 1-Apr-2013 to 28-Apr-2013 | Particulars | APMC 1-Apr-2013 to 28-Apr-2013 |
|---|---|---|---|
| **Opening Stock** | | Sales Accounts | |
| Purchase Accounts | | Direct Incomes | 32,40,500.00 |
| *Gross Profit c/o* | 32,40,500.00 |   MARKET FEES     32,40,500.00 | |
| | | Closing Stock | |
| | 32,40,500.00 | | 32,40,500.00 |
| Indirect Expenses | 10,100.00 | *Gross Profit b/f* | 32,40,500.00 |
|   ADMINISTRATIVE EXPENSES    100.00 | | Indirect Incomes | |
|   COMMITTEE MEMBERS EXP | |   INVESTMENT INCOME | |
|   INTEREST PAID TO BANKS | |   MAIN MARKET - OTHER INCOME | |
|   OTHER EXPENSES | |   MAIN MARKET - PROPERTY INCOME | |
|   SALARY & ALLOWANCE TO STAFF    10,000.00 | |   SUB MARKET - OTHER INCOME | |
| *Nett Profit* | 32,30,400.00 |   SUB MARKET - PROPERTY INCOME | |
| **Total** | 32,40,500.00 | **Total** | 32,40,500.00 |

| Q: Quit | | | R: Remove Line | U: Restore Line | U: Restore All | Space: Select |
|---|---|---|---|---|---|---|

✉ (18/18) Tally Messages     ^     Ctrl + N

Tally MAIN --> Gateway of Tally --> Profit & Loss A/c        (c) Tally Solutions Pvt. Ltd., 1988-20   Thu, 9 May, 2013   12:33:50

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

🔳 start     📊 Tally.ERP 9     📄 APMC TALLY SCRN P...     12:33 PM

## BALANCE SHEET IN TALLY :-

## PATH- Gateway of Tally → Display → Balance Sheet

| Tally.ERP 9 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| P: Print | E: Export | M: E-Mail | O: Upload | S: Shop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help | |

**Balance Sheet** — APMC — Ctrl + M ☒

| Liabilities | APMC as at 28-Apr-2013 | | Assets | APMC as at 28-Apr-2013 | |
|---|---|---|---|---|---|
| **Capital Account** | | 6,32,280.00 | **Fixed Assets** | | |
| FUNDS | 6,32,280.00 | | BUILDING | | |
| **Loans (Liability)** | | | DEAD STOCK | | |
| **Current Liabilities** | | 1,810.25 | MAIN & SUB MARKET LAND & LAND DEVLOPMENT. | _____ | |
| Provisions | | | **Investments** | | |
| DEPOSITS RECEIVED : | | | **Current Assets** | | 38,64,490.25 |
| OTHER LIABILITY : | | | Closing Stock | | |
| SUPERVISION FEES PAYABLE | 1,810.25 | | Loans & Advances (Asset) | | |
| **Profit & Loss A/c** | | 32,30,400.00 | Cash-in-hand | 9,06,110.00 | |
| Opening Balance | | | Bank Accounts | 29,58,380.25 | |
| Current Period | 32,30,400.00 | | | | |
| **Total** | | **38,64,490.25** | **Total** | | **38,64,490.25** |

Right side panel:
F1: Condensed
F2: Period
F3: Company
F7: Valuation
S: Schedule VI
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

| Q: Quit | | | | | R: Remove Line | U: Restore Line | U: Restore All | Space: Select | |

☑ (18/18) Tally Messages ^ Ctrl + N

Tally MAIN --> Gateway of Tally --> Balance Sheet    (c) Tally Solutions Pvt. Ltd., 1988-20  Thu, 9 May, 2013  12:34:56

start | Tally.ERP 9 | APMC TALLY SCRN P... | 12:34 PM

## SHORTCUT KEYS IN TALLY :-

| Windows | Functionality | Availability |
|---|---|---|
| F1 | To select a company | At all masters menu screen |
| | To select Accounts Button and inventory Buttons | At the Accounting / Inventory vouchers creation and alteration screen |
| F2 | To change the menu period | To change the menu period |
| F3 | To select the company | To change the menu period |
| F4 | To select the Contra voucher | At Accounting / Inventory Voucher creation and alteration screen |
| F5 | To select the Payment voucher | At Accounting / Inventory Voucher creation and alteration screen |
| F6 | To select the Receipt voucher | At Accounting / Inventory Voucher creation and alteration screen |
| F7 | To select the Journal voucher | At Accounting / Inventory Voucher creation and alteration screen |
| F8 | To select the Sales voucher | At Accounting / Inventory Voucher creation and alteration screen |
| (CTRL+F8) | To select the Credit Note voucher | At Accounting / Inventory Voucher creation and alteration screen |
| F9 | To select the Purchase voucher | At Accounting / Inventory Voucher creation and alteration screen |
| (CTRL + F9) | To select the Debit Note voucher | At Accounting / Inventory Voucher creation and alteration screen |
| F10 | To select the Reversing Journal voucher | At Accounting / Inventory Voucher creation and alteration screen |

| | | |
|---|---|---|
| F10 | To select the Memorandum voucher | At Accounting / Inventory Voucher creation and alteration screen |
| F11 | To select the Functions and Features screen | At almost all screens in TALLY |
| F12 | To select the Configure screen | At almost all screens in TALLY |
| ALT + 2 | To Duplicate a voucher | At List of Vouchers – creates a voucher similar to the one where you positioned the cursor and used this key combination |
| ALT + A | To Add a voucher | At List of Vouchers – adds a voucher after the one where you positioned the cursor and used this key combination. |
| ALT + C | To create a master at a voucher screen (if it has not been already assigned a different function, as in reports like Balance Sheet, where it adds a new column to the report) | At voucher entry and alteration screens, at a field where you have to select a master from a list. If the necessary account has not been created already, use this key combination to create the master without quitting from the voucher screen. |
| ALT + D | To delete a voucher<br><br>To delete a master<br><br>(if it has not been already assigned a different function, as explained above) | At Voucher and Master (Single) alteration screens. Masters can be deleted subject to conditions, as explained in the manual. |
| ALT + C | To create a master at a voucher screen (if it has not been already assigned a different function, as in reports like Balance Sheet, where it adds a new column to the report) | At voucher entry and alteration screens, at a field where you have to select a master from a list. If the necessary account has not been created already, use this key combination to create the master without quitting from the voucher screen. |

| | | |
|---|---|---|
| ALT + D | To delete a voucher<br><br>To delete a master<br><br>(if it has not been already assigned a different function, as explained above) | At Voucher and Master (Single) alteration screens. Masters can be deleted subject to conditions, as explained in the manual. |
| ALT + E | To export the report in ASCII, SDF, HTML OR XML format | At all reports screens in TALLY |
| ALT + I | To insert a voucher | At List of Vouchers – inserts a voucher before the one where you positioned the cursor and used this key combination. |
| ALT + R | To remove a line in a report | At all reports screens in TALLY |
| ALT + S | To bring back a line you removed using ALT + R | At all reports screens in TALLY |
| ALT + X | To cancel a voucher in Day Book/List of Vouchers | At all voucher screens in TALLY |
| CTRL + A | To accept a form – wherever you use this key combination, that screen or report gets accepted as it is. | At almost all screens in TALLY, except where a specific detail has to be given before accepting. |