

Task 1 — Company बनाना और Basic Configuration

उद्देश्य: Tally में एक नई कंपनी बनाना और बेसिक सेटिंग करना।

कदम:

1. Tally खोलें → Create Company चुनें।
2. Company Name: **Sharma Traders Pvt Ltd**
3. Financial Year From: 01-04-2025 to 31-03-2026
4. Maintain accounts with inventory चुनें।
5. Base Currency: INR
6. Address और GSTIN (उदाहरण: 09ABCDE1234F1Z5) भरें।

Balance Sheet / P&L Check: अभी कोई एंट्री नहीं, इसलिए Total Assets = ₹0, Total Liabilities = ₹0, P&L Nil.

Task 2 — Ledgers और Groups बनाना

उद्देश्य: आवश्यक ledgers और stock groups/items बनाना।

Ledgers बनाएं (नमूना):

- Capital A/c — ₹5,00,000 (Cr)
- Cash — ₹20,000 (Dr)
- Bank of India — ₹2,50,000 (Dr)
- Sales, Purchases, Input CGST/SGST, Output CGST/SGST, Sundry Debtors, Creditors, Fuel Expense

Stock Group और Item:

- Stock Group: Electronics
- Item: LED TV 32" — Qty 10 @ ₹12,000 = ₹1,20,000

Trial Balance Check (Task 2 के बाद):

Particular	Dr (₹)	Cr (₹)
Cash	20,000	-
Bank of India	2,50,000	-
Sundry Debtors	15,000	-
Capital	-	5,00,000

Sundry Creditors	-	40,000
Stock	1,20,000	-
Total	4,05,000	5,40,000

(अंतर बाद में purchase/sales entries से balance होगा)

Task 3 — Opening Balances और Stock Entry

Opening Stock = ₹1,20,000 (10 Qty)

✓ Balance Sheet Check:

- Capital: ₹5,00,000 Cr
- Assets: Bank + Cash + Debtors + Stock = ₹4,05,000 Dr → Difference ₹95,000 (अभी adjustment बाकी है)।

Task 4 — Purchase Voucher (With GST)

Date: 05-04-2025

Supplier: M/s ABC Electronics

Item: LED TV 32" (5 Nos × ₹11,500) = ₹57,500

GST: 18% (CGST ₹5,175, SGST ₹5,175)

Total: ₹67,850

✓ After Entry Check:

- Stock बढ़ा ₹57,500 से (अब Qty 15, Value ₹1,77,500)
- Creditors बढ़े ₹67,850 से
- Input Tax Credit (CGST ₹5,175, SGST ₹5,175)

Trial Balance Snapshot:

Ledger	Dr (₹)	Cr (₹)
Stock	1,77,500	-
Input CGST	5,175	-
Input SGST	5,175	-
Creditors	-	1,07,850

Total Assets 4,37,850 5,47,850

→ Difference ₹1,10,000 (Capital will offset later by Sales).

Task 5 — Sales Voucher (With GST)

Date: 12-04-2025

Customer: M/s XYZ Retail

Item: LED TV 32" (3 Nos × ₹15,000) = ₹45,000

GST: CGST ₹4,050, SGST ₹4,050

Total: ₹53,100

✓ After Entry Check:

- Stock घटा ₹36,000 (Approx)
- Debtor बढ़ा ₹53,100
- Output Tax बढ़ा ₹8,100

P&L & Balance Sheet Snapshot:

Ledger	Dr (₹)	Cr (₹)
Sales	-	45,000
COGS (Stock impact)	36,000	-
Gross Profit	9,000	-

→ Net Profit: ₹9,000 (P&L)

Balance Sheet Short Summary:

- Total Assets: ₹4,55,000
- Liabilities (Capital + Creditors + Profit): ₹4,55,000 ✓ Balanced

Task 6 — Payment & Receipt Entries

1. Supplier को भुगतान ₹67,850 by Bank
2. Customer से प्राप्ति ₹25,000 by Cash
3. Fuel Expense ₹1,200

✓ After Entry Check:

- Bank Balance घटेगा ₹67,850 से
- Cash बढ़ेगा ₹25,000 से, फिर घटेगा ₹1,200 से

Trial Balance Snapshot:

Ledger	Dr	Cr
Bank	1,82,150	-
Cash	43,800	-
Creditors	-	40,000
P&L (Net Profit)	7,800	-

Balance Sheet: Balanced at ₹4,30,000 (approx)

Task 7 — Bank Reconciliation

बैंक बैलेंस मिलान के बाद कोई अंतर नहीं मानें। Balance Sheet remains balanced.

Task 8 — Final Accounts

As of 30-04-2025:

- Sales: ₹45,000
- Purchases: ₹57,500
- Expenses: ₹1,200
- Gross Profit: ₹9,000
- Net Profit: ₹7,800

Final Balance Sheet:

Assets	Liabilities
Bank ₹1,82,150	Capital ₹5,00,000
Cash ₹43,800	Creditors ₹40,000
Debtors ₹53,100	P&L ₹7,800

Stock ₹1,41,500

Total ₹4,20,550

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Task 9 — GST Reports

GSTR-1 Preview में Sales ₹45,000, Output Tax ₹8,100 और Input Tax ₹10,350 दिखाई देगा। Net ITC ₹2,250 (Input > Output)।

Task 10 — Payroll Entry

Employee Rahul Kumar — Net Pay ₹22,400 (after PF etc.) P&L में Expense: ₹22,400