CURRICULUM

Course Name	**Tally ERP9 -Advanced**
Course Code	CP/2020/002
Course Duration	75 Hours
Minimum Eligibility Criteria and Pre-requisites(if any)	10th Std Tally ERP9 Basic
Course Objectives	Meeting Statutory Obligations - Instant Reporting for better control Standardization - Integrated Management - Data Validation - Reliability Security - Scalability - Comprehensive Analysis and Forecast Inventory Control - Standard Costing Methods -Lower Operational Costs Online Accounting & Cloud Computing - Centralized Accounting Process Auto Backup and Retrieval - Safety - Auto Alerts - OD management Decision Making - Auto Alerts - Backup and Retrieval
Course Outcomes	- Instant and accurate assessment of tax liabilities including GST and Income Tax. - Generation of real-time, comprehensive MIS reports and ensures access to complete and critical information, instantly. - Standardization of accounting routines and procedures and therefore standardization in the accounting records as well. - Integration of business activities like finance, purchases, inventory control, production, sales and payroll under one computerized system - High quality data due to data cleansing, ensuring that they are both correct and useful. - Reliability due to clean and accurate data - Prevention of unauthorized access due to multilevel security provides for safety of business information - Assessment of past performance and forecast of trends with accurate statistical analyses. - Accurate stock assessment and automatic re-ordering once the stock falls below the reorder level - Consistent implementation of cost/ pricing policies for production and sales - Great reduction in the need for human resources and stationery - The physical boundary is eliminated since records, accounts and reports

	can be prepared from anywhere.
	• Branch and departmental accounts are integrated into the main accounting system.
	• Auto Backup and Retrieval ensures safety of accounts
	• Alerts prevent exceeding or falling below of financial, inventory and purchases/sales limits set for individual suppliers and customers.
	• Easy analyses of financial, managerial, inventory, personnel data
	• Greater control for the management with greater and accurate flow of information
	• Capacity to handle growing amount of work by adding resources to the system
Expected Job Roles	Financial Consultant
	GST Consultant
	Accounts Executive / Manager
	Audit Assistant / Audit Clerk
	Tally Support Executive / Manager

TEACHING AND SCHEME OF EXAMINATION					
Course Code	Course Name	Hours		Assessment Marks	Duration of Examination
				Min	Max	
CP/2020/002	Tally ERP9 - Advanced	Theory	10	10	20	3 Hours
		Practical	65	40	80	
		Total	75	50	100	

CP/2020/002- Tally ERP9 - Advanced

DETAILED SYLLABUS

Unit No	Modules	No.of Hours Theory / Practical	
I	**GST (Goods and Service Tax) in Tally ERP 9**	**25 Hours**	
1.1	Introduction to GST (IGST, CGST, SGST)	5	20
1.2	Calculation of GST (IGST, CGST & SGST)		
1.3	GST on Tally ERP 9 - Activating GST for the Company Setting Up GST Rates - Updating/Creating Sales and Purchase Ledgers for GST Compliance - Restarting Voucher Numbering for GST Transactions - Updating/Creating Party GSTIN/UIN - Creating GST Ledgers - Creating Party Ledgers for GST - Recording Purchase under GST - Recording GST Sales and Printing Invoices		
1.4	Generate GSTR-1 Returns / Reports under Tally.ERP9		
1.5	Generate GSTR-2 Returns / Reports under Tally.ERP9		
1.6	Generating Form GSTR-3B		
1.7	Challan Reconciliation Report for GST Payments		
1.8	Creating Income and Expenses Ledger in GST		
II	**Special GST Features in Tally ERP 9**	**10 Hours**	
2.1	Reverse Charge on Purchase from Unregistered Dealer (URD) | Reverse Charge in GST in Tally	-	10
2.2	GST on Advance Payment Received from Customer in Tally | GST in Tally ERP 9		
2.3	Recording an Advance Payment To Supplier Under GST		
2.4	Transferring Tax Credits to GST		
2.5	Recording Sales of Composite Supply under GST (Expenses Apportioning)		
2.6	Nil-Rated Sales & Exempt Sales		
2.7	Adjustment & Set-off the Liability of GST (Tax) Credit under GST		
2.8	Recording Journal Vouchers for Interest, Penalty, Late Fee and Other Dues in GST		
2.9	e-Way Bill in Tally.ERP9		
III	**TDS (Tax Deducted at Source) using Tally.ERP9**	**15 Hours**	
3.1	Enabling TDS in Tally.ERP9, Creating TDS Nature of Payment	5	10
3.2	Creating Master Ledgers with TDS Transactions: A- TDS on Expenses; B- TDS on Advance Payment against Expenses C- Recording TDS Payment Transaction		
3.3	TDS Reports: A- Form 26Q (TDS); B- Form 27Q (TDS); C- TDS Reconciliation Report; D- TDS Outstanding Report		

IV	**Accounts Receivable, Payable Management and Banking**		**15 Hours**	
4.1	Introduction - Accounts Payable and Receivable - Maintaining Bill-wise Details - Activation of Maintaining Bill-wise Details - Feature - New Reference - Against Reference - Advance Reference - On Account - Credit Limit - Activate Credit Limit - Setting Credit Limits - Exceeding Credit Limits - Exception to Credit Limits - Payment Performance of Debtors - Changing the Financial Year in Tally.ERP 9		-	15
4.2	Introduction - Banking Payments - Setting up Banking Features - Cheque Management - Cheque Printing - Single Cheque - Printing - Multi Cheque Printing - Cheque Register - Cancelled Cheque - Blank Cheque - Bank Reconciliation - Manual Bank Reconciliation - Auto Bank Reconciliation - Deposit Slip - Cash Deposit Slip - Cheque Deposit Slip - Payment Advice - Managing of Post-dated Cheques - Notional Bank - Post-dated Report - Handling e-Payments in Tally.ERP 9 - E-Payments Report - Exporting e-Payment Transactions from - e-Payments Report Sending Payment Instructions to Bank - Updating the Bank -Details Instantly in Tally ERP 9			
V	MIS and Utilities		**10 Hours**	
5.1	Receivable and Payable Statement Report - Ageing Report - Godowns wise Stock Report - Movement Analysis - Transaction wise Profitability Analysis - Stock Summary - Bank Reconciliation - Stock Category wise Report - Sales Order Pending Register - Purchase Order Pending Register - Sales Bill Pending Register - Product Register		-	10
5.2	Back Up / Restore - Split Company Data - How to Split Financial Years - Tally.ERP 9 Vault - Exporting Master Data - Importing Data - Consolidation of Accounts - Create a Group Company - Password or Security Control - Types of Security (Security or authority levels) - Users and Passwords - Credit Limits - Setting Credit Limits - Exceeding Credit Limits			
	TOTAL THEORY AND PRACTICAL HOURS		**10**	**65**
	TOTAL HOURS		**75**	

HARDWARE REQUIREMENT

S.NO	LIST OF TOOLS /EQUIPMENTS
1.	Personal Computer/Laptop Computer

SOFTWARE REQUIREMENT

Tally ERP 9 GOLD

REFERENCE WEBSITES

1. https://www.gstn.org
2. www.cbec.gov.in
3. https://tallysolutions.com/
4. Central Goods & Services TaxAct,2017
5. Integrated Goods & Services TaxAct,2017

REFERENCE BOOKS

S.NO	NAME OF THE BOOK	AUTHOR	PUBLISHER
1	Computerised Accounting	Garima Agarwal	Himalaya
2	Computerised Accounting	A. Murali Krishna	Vaagdevi
3	Implementing Tally ERP 9	A.K Nadhani and K.K Nadhani	BPB Publications
4	Computerised Accounting using Tally (with GST)	M.Yadagiri and G. Srinivas	Kalyani Publishers
5	Tally ERP 9	J.S. Arora	Kalyani Publications

ASSESSMENT AND CERTIFICATION

S.No	Criteria for assessment
1.	A trainee will be assessed based on the performance in End Examination for Theory and Practical conducted internally in the Project Polytechnic College for a duration of 3 hours
2.	A trainee must have 75% of attendance to appear for End examination in Theory and Practical.
3.	The assessment for theory part will be based on the marks scored in the end examination on the knowledge bank of questions (1 word/objective type questions)
4.	The assessment for practical part will be based on the marks scored in the end examination conducted by the Project Polytechnic and assessed by the Examiners approved by Strategic Plan Implementation Committee (SPIC) of the project polytechnic.
5.	The criteria for successful completion of training is every trainee should score 50% of marks in theory and practical examination.
6.	On successful completion of training , Certificate will be issued to the participants by the Directorate of Technical Education through the Project Polytechnic.

END EXAMINATION

ALLOCATION OF MARKS

S.No	Description	Max.Marks
1.	Theory Examination	20
2.	Practical Examination	
	a) Practical	60
	b) Record	20
	Total Marks	**100**

Answer any Twenty Questions   **(20X1=20 Marks)**

1.GST Stands for
   a) Goods and supply tax
   b) Government sales tax
   c) Goods and services tax
   d) General sales tax

2.In India GST become effective from
   a) 1ˢᵗApril2017
   b) 1ˢᵗJanuary2017
   c) 1ˢᵗJuly 2017
   d) 1ˢᵗMarch2017

3.GST is a ---------- based tax on consumption of goods and services
   a) Duration
   b) Destination
   c) Dividend
   d) Development

4.India GST model has ------------ rate structure
   a) 3
   b) 4
   c) 5
   d) 6

5.Which are the taxes levied on intra state supply
   a) CGST
   b) SGST
   c) CGST and SGST
   d) IGST

6.Which of the following taxes will be levied on import of goods and services
   a) CGST
   b) SGST
   c) IGSST
   d) Exempt

7.SAC Code stands for
   a) Services Accounting code
   b) Software Accounting Code
   c) System Accounting Code
   d) Service Accounting Code

8.Which of the following is an intra state supply
   a) Supplier of goods located in Nagpur and place of supply of goods SEZ located in Mumbai
   b) Supplier of goods located in Kolkata and place of supply of goods located in Bangalore
   c) Supplier of goods located in Goa and place of supply of goods located in Goa
   d) All of above

9. Which one of the following is true
   a) A person can collect tax only he is registered
   b) Registered person not liable to collect tax till his aggregate turnover exceeds threshold limit
   c) A person can collect tax during the period of his provisional registration
   d) None of above

10. Provisional input tax credit can be utilized against
    a) Any tax liability
    b) self-assessed output tax liability
    c) Interest and penalty
    d) Fine

11. Tax invoice must be issued by ------------
    a) Every supplier
    b) Every tax able person
    c) Registered person not paying tax under composition scheme
    d) All of above

12. A bill of supply can be issued in case of inter-state and intra-state
    a) Exempted supplier
    b) Supplies by composition suppliers
    c) Supplies to unregistered persons
    d) None of the above

13. An invoice must be issued
    a) At the time of removal of goods
    b) On transfer of risks and rewards of the goods to the recipient
    c) On receipt of payment for the supply
    d) Earliest of the above dates

14. Which shortcut key is used to enable Tax deducted at source TDS
    a) F9
    b) F11
    c) F12
    d) Alt+F12

15. Which of the following is the predefined stock category in tally
    a) primary
    b) symbol
    c) stock
    d) main location

16. What is TAN
    a) Tax account number
    b) Tax assessment number
    c) Tax assignment number
    d) None of these

17. Which shortcut key is used to enter a stock journal in tally
    a) F7
    b) Ctrl+F7
    c) Alt+ F7
    d) Shift+F7

18.Following are the steps for creating sales ledger without defining GST rate
   a) Gateway of tally –Accounts info.---ledger ----------create
   b) Gateway of tally–Inventory info.---ledger -- create
   c) Gateway of tally–Sales info.---ledger--- create
   d) Gateway of tally –Purchase info.---ledger--- create

19.We can cancel a voucher using
   a) Alt+ X
   b) Ctrl+X
   c) Shift+X
   d) Ctrl+Shift +X

20.Following are the steps for creating purchase ledger without defining GST rate
   a) Gateway of tally –Accounts info.---ledger---create
   b) Gateway of tally–Inventory info.---ledger ---create
   c) Gateway of tally– Sales info.---ledger ---create
   d) Gateway of tally –Purchase info.---ledger--- create

21.Composite dealers have to file----quarterly return and---annual return
   a) Two, One
   b) Three, One
   c) Four, Two
   d) One, One

22.GSTR-2 is the ----------GST return to be filled by a taxable person registered under GST
   a) Monthly
   b) Quarterly
   c) Yearly
   d) None of these

23.GSTR-1includesthedetailsof----------- supplies made in the given period
   a) Inward
   b) Outward
   c) Rejected
   d) None of above

24.GSTR-2includes the details of -------- supplies made in the given period
   a) Inward
   b) Outward
   c) Rejected
   d) None of above

25.GSTR-3 should be filed before the end of the-------day of the month succeeding the tax period
   a) 10
   b) 20
   c) 25
   d) 05

N.B. Answer **any Four** Questions. **Question No.1** is **COMPULSORY**   (4 x 15 = 60 Marks)

1. Enter the following information in Tally ERP9 and prepare Sales invoice with GST. The seller is M/s. Rajan traders located at Madurai and the buyer is M/s. Kumar Traders located at Chennai.

Details of Stock in Hand with M/s. Rajan Traders

Name of Items	Unit	HSN	Taxability	GST RATE	Opening Stock Qty	Rate Per Unit	Value
Colgate Tooth brush	Pcs	PC123	Taxable	12%	60	95	5700
Closeup tooth paste	Pcs	PC123	Taxable	12%	50	70	3500
Pepsodent tooth paste	Pcs	PC123	Taxable	12%	30	60	1800
Listerine Mouth wash	Pcs	PC123	Taxable	12%	40	220	8800
Herbal toothpaste	Pcs	PC123	Taxable	12%	10	100	1000

Details of Sales made to M/s. Kumar Traders**:**

Name of Items	Unit	Price
ColgateTooth brush	15	120
Closeup tooth paste	20	90
Pepsodent tooth paste	5	75
Listerine Mouth wash	7	290
Herbal tooth paste	4	124

2. On April 1, 2021 Universal Infotech received a Bill (vide No. 001) from Phoenix Agencies for Rs. 5,00,000 towards the Repairs and Maintenance Expenses. Universal Infotech Ltd deducts a sum of Rs.50,000 and make a net payment of Rs. 4, 50,000 to Phoenix Agency. The amount of Rs.50,000 deducted by Universal Infotech will be directly deposited in Government Account through bank. Record the above transactions using tally ERP9.

3. Mr. X is running a retail textile shop business in Madurai. In the first quarter of financial year 2021-22 (i.e.) April 2021 to June 2021 Mr. X sold textile goods to consumers located in Madurai (B2C sales) for Rs. 2 Crores. During the said period, Mr. X purchased textile goods from different suppliers located in Tamilnadu and eligible for Input Tax Credit of CGST Rs. 4,00,000 and SGST Rs. 4,00,000. How do you file return under QRMP (Quarterly

Return and Monthly Payment Scheme) for Mr. X during the period April to June 2021? The rate of CGST 2.5%, SGST 2.5% and IGST 5%. Enter the details in Tally ERP and determine the Net Tax Payable.

Details of Sales from April to June 2021:

Month	Amount (Rs.)
April 2020	4500000
May 2020	9500000
June 2020	6000000

Details of Purchases from April to June 2021:

Date	Supplier Name	Taxable Value (Rs.)	CGST	SGST	Invoice Value (Rs.)
5.04.2020	Sun Tex	26,50,000	66250	66250	2782500
10.05.2020	Krishna Tex	27,50,000	68750	68750	2887500
20.05.2020	Ganesh Tex	10,00,000	25000	25000	1050000
01.06.2020	Prithivi Tex	25,00,000	62500	62500	2625000
15.06.2020	Vinod Fabric	30,00,000	75000	75000	3150000
21.06.2020	AK Traders	41,00,000	102500	102500	4305000

4. Using tally ERP9 create a ledger for customer with Name M/s. Murugan Enterprises and set credit limit of Rs. 1,00,000. Enter ten credit sales transactions on your own against that customer. Generate Bills Receivable and Bill wise transaction report for that customer.

5. Create a Company in the name of M/s. Super Shoes & Co., for the financial year 2021-22

   Transactions:

   1. 01.04.2020 Purchased following items from VKL Ltd., on credit for 30 days. Bill No. 101 with GST 18% charged on Purchase.

      VKL Shoes 20 Pairs @ 800/-

      VKL Slippers 20 Pairs @ 200/-

   2. 01.04.2020 Sold the following items to Kiran Foot wares, on credit for 15 days. Bill No. 202 with GST 18%

      VKL Shoes 15 Pairs @ 1000/-

      VKL Slippers 20 Pairs @ 300/-

   Enter the above transactions in Tally ERP9