

# COMPUTERISED ACCOUNTING SYSTEM AND E-FILEING OF TAX RETURN

## Semester VI

### Unit – I : Computerised Accounting Package (a), (b)

Dr. Mahasweta Bhattacharya

#### TALLY (ERP 9 Release 6.4.7)

##### DEBIT OR CREDIT AND CREDIT

Debit	Debit	Credit
Expenditure/Loss	Debit	Credit
Assets	Debit	Credit
Income/Profit	Credit	Debit
Liabilities	Credit	Debit

#### B. Types of Journals in M/S M.M. accounting:

Journal Type	Purpose
1. Cash Book	All Cashbook transactions including Contra entries
2. Purchase Day Book	Only credit Purchase
3. Sales Day Book	Only credit Sales
4. Purchase Return Book	Only credit Purchase Returns
5. Sales Return Book	Only credit Sales Returns
6. Bills Receivable Book	MR accepted
7. Bills Payable Book	MR accepted
8. Journal Proper	Residual entries

## ACCOUNTING IN TALLY

### INTRODUCTION

Financial Accounting packages are tailor-made software used for preparation of Final Accounts, Cashflows, Flow Statements, Inventory Records, Bank Reconciliation Statements, Tax Related Reports and many other important reports. Tally is one of such softwares, which is not only versatile but also easy to use.

#### There are 8 types of journals under Accounting Vouchers:

Journal Type	Purpose
1. Receipt	Cashbook receipts except for Sales
2. Payment	Cashbook payments except for Purchase
3. Contra	Contra entries
4A. Purchase (Accounting Voucher)	All Purchase of Goods
4B. Purchase (Accounting Voucher)	Those input supplies on which GST is paid
5A. Sales (Accounting Voucher)	All Sales of Goods
5B. Sales (Accounting Voucher)	Services on which GST is collected

# Tally Serevice Manual

**United States. War Department**



## **Tally Serevice Manual:**

## **Tally Serevice Manual** Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has be more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Tally Serevice Manual**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect our existence. Throughout this critique, we will delve into the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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