SYLLABUS - 2016

100-HOURS COMPULSORY COMPUTER TRAINING PROGRAM

INTERMEDIATE

– A TECHNICAL GUIDE

The Institute of Cost Accountants of India
Head Quarters, CMA Bhawan, 12, Sudder Street, Kolkata - 700 016

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Revised Syllabus of 100-hours Compulsory Computer Training for CMA Intermediate Course

1.	**Computer Fundamentals-** • Introduction to Computer • Computer System - Essentials and part of computers to run the system - Memory, Input-Output Devices	**2 hours**
2.	**Operating System-** • Introduction, Overview • Windows Operating System	**2 hours**
3.	**MS-Word-** • Introduction • Document – creation, editing, printing • Making Tables • Spell Check and Grammar Check • Finding ,Replacing and Proofing Text • Bullets & Numbering • Tabs • Paragraph Formatting • Page Formatting • Insertion of Page no; Header and Footer • Mail Merge • Security Features in MS Word • Checking and Removing Virus • Converting word document to web document, PDF Files	**6 hours**
4.	**MS Excel-** • Introduction • Creating a workbook • Using sheets in a workbook • Editing, Copying, Formatting Data • Cell Referencing, Ranges • Application of Auto/Advance Filter, Sorting, Subtotal • Mathematical, Logical, Statistical and Financial function • Application of V/H look up and validation • Creating Macros • Pivot Tables and Charts • Project on preparation of MIS Report	**20 hours**
5.	**MS PowerPoint** • Introduction • Opening a presentation • Adding Slides • Fonts, styles, effect, alignment, text direction • Background Themes and Styles • Tables, Charts, Graphs • Clip Art/Scanned Object • Project on preparation of Power point presentation	**8 hours**

6.	**MS Access** • Overview of Access • What is Access used for • Access Basics • Data Compiling in Access • Different Objects of MS Access • Tables ; Queries ; Forms; Reports • Database Concepts-Data, DBMS, RDBMS	**8 hours**
7.	**Accounting Package-Tally ERP 9** • Features of Tally ERP 9 • Creation, Modification and Deletion-Company, Group, Ledger • Security Control, Back-up and Restore Process • Accounting Vouchers and Inventory Entries • Financial Statement • Budgeting • RATIO Analysis • Cash Flow Analysis • Cost Centre-Creation and Allocation • GST in Tally ERP • Company Merging and Splitting • Reports in Tally ERP • Export/Import of data	**30 hours**
8.	**Web Technology** • Basic Concept of Internet • Services and Languages used in Internet • Types of Internet Connection, Address, Protocol, Browsers • Difference between Internet, Intranet, Extranet, www	**4 hours**
9.	**e-filing-** • e-TDS • Corporate Return • On line Application of PAN • Documentation and e-filing of PF/ESI • Return - Indirect Tax including GST	**14 hours**
10.	**XBRL Taxonomy** • Concept of XBRL Costing Taxonomy • Taxonomy and Tagging Concept • Process of preparation of Instant Documents	**6 hours**



INTRODUCTION TO COMPUTER AND WEB

UNIT - 1

COMPUTER FUNDAMENTAL

Introduction to Computer→

A computer is a general purpose device that can be programmed to carry out a finite set of arithmetic or logical operations. Or other words you can say Computers are machines that performs tasks or calculations according to a set of instructions, or programs.

Computer System→

Computer System consists of Hardware and Software.

Hardware→

Hardware, in the computer word, refers to physical components that make up a computer system.

There are many different kinds of hardware that can be installed inside, and connected to the outside, of a computer.

Here are some common individual computer hardware components that you'll often find inside a modern computer.

Here is some common hardware that you might find connected to the outside of a computer:

- Motherboard
- Central Processing Units (CPU)
- Random Access Memory
- Power Supply
- Video Card
- Hard Drive (HDD)
- DVD Drive
- Solid-State Drive (SSD)
- Optical Drive



Input Device →

It is used to input data into a computer system.

- Keyboard
- Mouse
- Scanner
- Analog Modem
- Joysticks
- Webcam
- Microphone
- Tape Drive
- Zip Drive

Output Device→

It is used see the output of your work.

- Monitors
- Printers
- Projectors
- Speakers



Software→

Software is generic term for organized collections of computer data and instructions, often broken into two major categories: System Software and Application Software.

System Software→

System software that provides the basic non-task-specific functions of the computer. System Software is responsible for controlling, integrating and managing the individual hardware Components of a computer systems so that other software and the users of the system see it as functional unit without having to be concerned with low-level details such as transferring data from memory to disk, or rendering text onto a display. Generally System Software consists of an Operating System and some fundamental utilities such as disk formatters, file manager, display managers, text editors, user authentication (login) and management tools and networking and device control tools.

Application Software→

Application Software which is used by users to accomplish specific tasks. Application Software, on the other hand, is used to accomplish specific tasks other than just running the computer system. Application Software may consist of a single program, such as an image viewer, a small collection of programs that work closely together to accomplish a task, such as a spreadsheet or text processing system, a large collection of related but independent programs and package that have a common user interface or shared data format, such as Microsoft Office, which consists of closely integrated word processor, spreadsheet, database etc. ; or a software systems such as a database management system, which is a collection of fundamental programs that may provide some service to a variety of other independent applications.

UNIT - 2

OPERATING SYSTEM

Introduction →

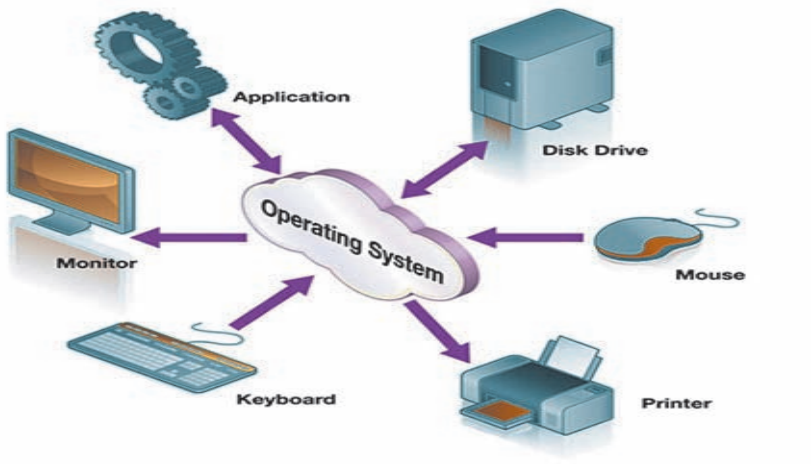
Modern general-purpose computers, including personal computers and mainframes, have an operating system to run other programs, such as application software. Examples of operating systems for personal computers include Microsoft Windows, Mac OS (and Darwin), UNIX, and Linux.

The lowest level of any operating system is its kernel. This is the first layer of software loaded into memory when a system boots or starts up. The kernel provides access to various common core services to all other system and application programs. These services include, but are not limited to: disk access, memory management, task scheduling, and access to other hardware devices.

As well as the kernel, an operating system is often distributed with tools for programs to display and manage a graphical user interface (although Windows and the Macintosh have these tools built into the operating system), as well as utility programs for tasks such as managing files and configuring the operating system. They are also often distributed with application software that does not relate directly to the operating system's core function, but which the operating system distributor finds advantageous to supply with the operating system.

The delineation between the operating system and application software is not precise, and is occasionally subject to controversy. From commercial or legal points of view, the delineation can depend on the contexts of the interests involved. For example, one of the key questions in the United States v. Microsoft antitrust trial was whether Microsoft's web browser was part of its operating system, or whether it was a separable piece of application software.

Like the term "operating system" itself, the question of what exactly should form the "kernel" is subject to some controversy, with debates over whether things like file systems should be included in the kernel. Various camps advocate microkernels, monolithic kernels, and so on.



Operating systems are used on most, but not all, computer systems. The simplest computers, including the smallest embedded systems and many of the first computers did not have operating systems. Instead, they relied on the application programs to manage the minimal hardware themselves, perhaps with the aid of libraries developed for the purpose. Commercially-supplied operating systems are present on virtually all modern devices described as computers, from personal computers to mainframes, as well as mobile computers such as PDAs and mobile phones.

Histories of Operating Systems→

An operating system (OS) is a software program that manages the hardware and software resources of a computer. The OS performs basic tasks, such as controlling and allocating memory, prioritizing the processing of instructions, controlling input and output devices, facilitating networking, and managing files.

The first computers did not have operating systems. However, software tools for managing the system and simplifying the use of hardware appeared very quickly afterwards and gradually expanded in scope. By the early 1960s, commercial computer vendors were supplying quite extensive tools for streamlining the development, scheduling, and execution of jobs on batch processing systems. Examples were produced by UNIVAC and Control Data Corporation, amongst others.

Through the 1960s, several major concepts were developed, driving the development of operating systems. The development of the IBM System/360 produced a family of mainframe computers available in widely differing capacities and price points, for which a single operating system OS/360 was planned (rather than developing ad-hoc programs for every individual model).

This concept of a single OS spanning an entire product line was crucial for the success of System/360 and, in fact, IBM's current mainframe operating systems are distant descendants of this original system; applications written for the OS/360 can still be run on modern machines. OS/360 also contained another important advance: the development of the hard disk permanent storage device (which IBM called DASD). Another key development was the concept of time-sharing: the idea of sharing the resources of expensive computers amongst multiple computer users interacting in real time with the system. Time sharing allowed all of the users to have the illusion of having exclusive access to the machine; the Multics timesharing system was the most famous of a number of new operating systems developed to take advantage of the concept.

Multics, particularly, was an inspiration to a number of operating systems developed in the 1970s, notably UNIX. Another commercially-popular minicomputer operating system was VMS.

The first microcomputers did not have the capacity or need for the elaborate operating systems that had been developed for mainframes and minis; minimalistic operating systems were developed. One notable early operating system was CP/M, which was supported on many early microcomputers and was largely cloned in creating MS-DOS, which became wildly popular as the operating system chosen for the IBM PC (IBM's version of it was called IBM-DOS or PC-DOS), its successors making Microsoft one of the world's most profitable companies. The major alternative throughout the 1980s in the microcomputer market was Mac OS, tied intimately to the Apple Macintosh computer.

By the 1990s, the microcomputer had evolved to the point where, as well as extensive GUI facilities, the robustness and flexibility of operating systems of larger computers became increasingly desirable. Microsoft's response to this change was the development of Windows NT, which served as the basis for Microsoft's entire operating system line starting in 1999. Apple rebuilt their operating system on top of a Unix core as Mac OS X, released in 2001. Hobbyist-developed reimplementations of Unix, assembled with the tools from the GNU project, also became popular; versions based on the Linux kernel are by far the most popular, with the BSD derived Unix's holding a small portion of the server market.



The growing complexity of embedded devices has a growing trend to use embedded operating systems on them.

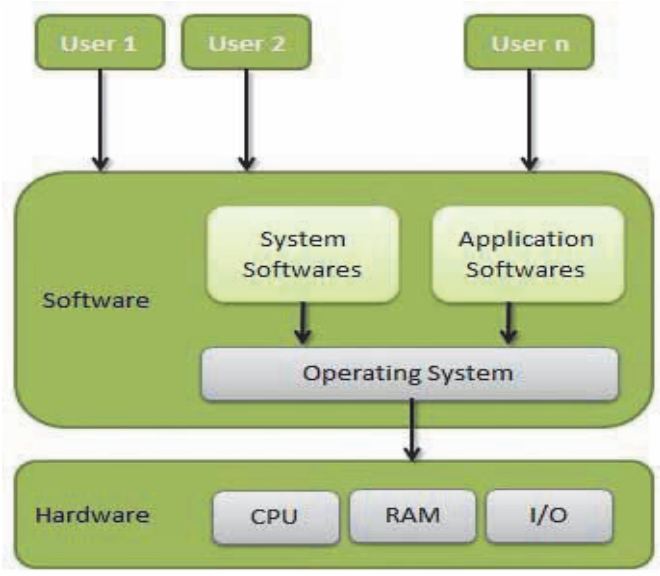
Operating System – Overview→

An operating System (OS) is an intermediary between users and computer hardware. It provides users an environment in which a user can execute programs conveniently and efficiently.

In technical terms, It is a software which manages hardware. An operating System controls the allocation of resources and services such as memory, processors, devices and information.

Definition→

An Operating System is a program that acts as an interface between the user and the computer hardware and controls the execution of all kinds of programs.



Following are some of important functions of an operating System.

- Memory Management
- Processor Management
- Device Management
- File Management
- Security
- Control over system performance
- Job accounting
- Error detecting aids
- Coordination between other software and users

Memory Management→

Memory management refers to management of Primary Memory or Main Memory. Main memory is a large array of words or bytes where each word or byte has its own address.

Main memory provides a fast storage that can be accessed directly by the CPU. So for a program to be executed, it must be in the main memory. Operating System does the following activities for memory management.

Keeps tracks of primary memory i.e. which part of it are in use by whom and which parts are not in use.

In multiprogramming, OS decides which process will get memory space when and how much.

Allocates the memory when the process requests it to do so.

De-allocates the memory when the process no longer needs it or has been terminated.

Processor Management→

In multiprogramming environment, OS decides which process gets the processor when and how much time it needs. This function is called process scheduling. Operating System does the following activities for processor management.

Keeps tracks of processor and status of processes. Program responsible for this task is known as traffic controller.

Allocates the processor (CPU) to a process.

De-allocates processor when processor is no longer required.

Device Management→

OS manages device communication via their respective drivers. Operating System does the following activities for device management:

Keeps tracks of all devices. Program responsible for this task is known as the I/O controller.

Decides which process gets the device when and for how much time.

Allocates the device in an efficient way.

De-allocates devices.

File Management→

A file system is normally organized into directories for easy navigation and usage. These directories may contain files and other directions. Operating System does the following activities for file management:

Keeps track of information, location, uses, status etc. The collective facilities are often known as file system.

Decides who gets the resources.

Allocates the resources.

De-allocates the resources.

Other Important Activities→

Following are some of the important activities that Operating System does.

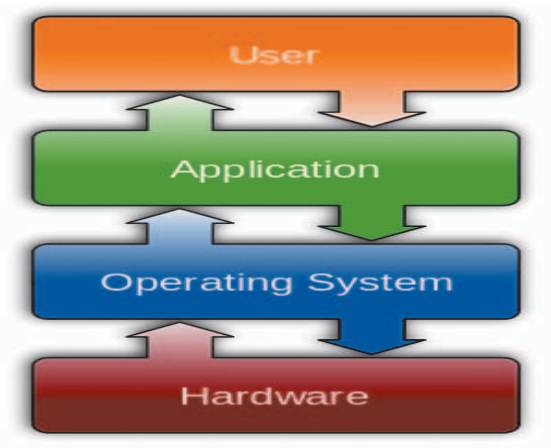
Security – By means of password and similar other techniques, preventing unauthorized access to programs and data.

Control over system performance -- Recording delays between request for a service and response from the system.

Job accounting – Keeping track of time and resources used by various jobs and users.

Error detecting aids – Production of dumps, traces, error messages and other debugging and error detecting aids.

Coordination between other software's and users -- Coordination and assignment of compilers, interpreters, assemblers and other software to the various users of the computer systems.



Windows Operating System →

Introduction →

The Windows XP Operating System is a graphical user interface (GUI) developed by the Microsoft Corporation. The purpose of this document is to assist the user in learning the basic fundamentals of the Windows XP Operating System. The Introduction to Windows XP workshop is recommended for people unfamiliar with computers and will serve as a foundation for the other Windows related workshops.

Basic Terminology →

Monitor: The television-like screen that displays the visual representation of the computer's contents.

Floppy Disk: Storage device used for storing small programs or data. Most diskettes are 3.5" in size and can store 1.4 Megabytes (MB) of information. A new kind of diskette, called a Zip Disk, can hold as much as 250 MB or more.

Hard Disk: Storage device found in the computer which is used for storing instructions and data. Hard disks are capable of storing gigabytes (GB) of data (thousands of Megabytes).

CD-ROM: Compact Disk Read Only Memory storage media. CD-ROMs have a similar appearance to audio CDs. Computer programs are often stored on these discs because of their large storage capacity.

CD-R/RW: A compact disk, similar to a CD-ROM, except it can have information recorded on it. Some types are capable of being recorded multiple times.

RAM: Random Access Memory. RAM is found inside the computer and is used to temporarily store instructions and data for processing.

Mouse: A handheld device which controls cursor movements on the screen. A button on the mouse can be used to select programs/files by clicking once on the program/file icon. It can also be used to launch programs/files by rapidly clicking twice on the icons (double clicking).

Left-Click: Pressing the left button of the mouse once. (Used for selecting icons and opening programs.)

Right-Click: Pressing the right button of the mouse once. (Used for opening contextual menus.)

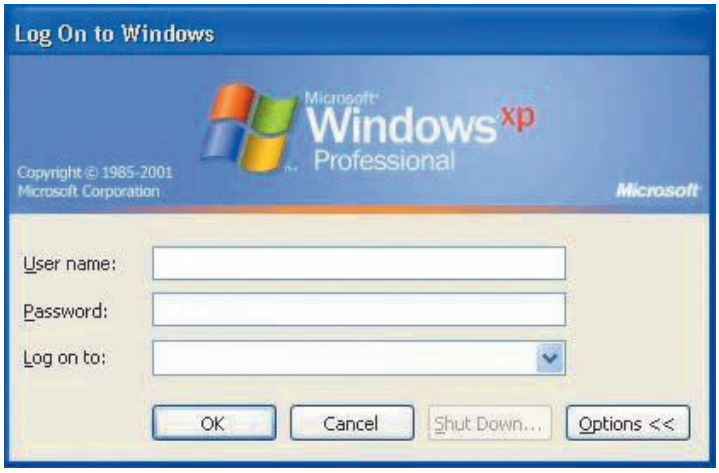
Single-Click: Clicking once (with the left mouse button) on the icon to select the icon.

Double-Click: Clicking twice (with the left mouse button) on the icon to activate the icon. Activating the icon will run the program or open the file that is associated with the icon.

Drag/Drag-and-Drop: This is used to move files around on the computer. It may also be used to copy files from hard drive to floppy drive and vice-versa. To drag a file, left-click and hold down the button. Move the icon to the new location and let go of the mouse button.

Network Login →

To log on to the Network, press the OK button at the Login screen. You now have access to the various programs that are network accessible.

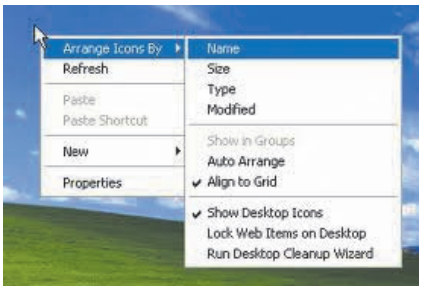


Desktop

The computer screen that is displayed is called the Desktop. As you move the mouse around with your hand, you see the mouse pointer move accordingly on the computer desktop. The icons on the desktop correspond to commonly used programs found in the computer. These icons are actually shortcuts to the programs themselves and double-clicking the icons will launch the programs automatically.

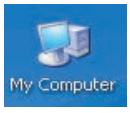


You can also use the right mouse button to open up different commands. Right-click on an empty area of the desktop and arrange the icons by name.

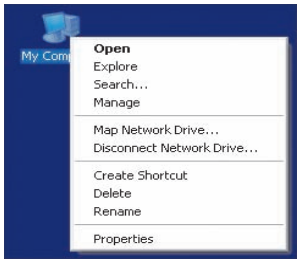


My Computer →

The My Computer icon will show a listing of the computer's disk drives, network drives, and system files/ folders. Local files or folders are found on the computer's drives here as remote files or folders are found on the network drives. Double-clicking on the drive letter will open the contents of that drive.

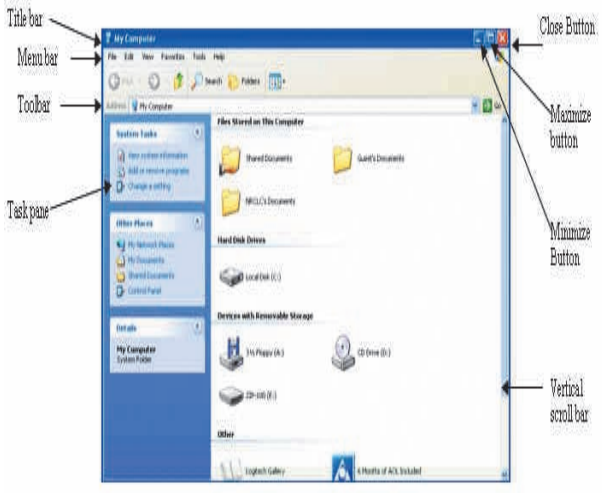


You can also right-click on the icons to do advanced functions.



Title Bar, Menu Bar, Tool Bar →

The Title Bar shows the name of which window you are viewing.



Minimize/Maximize/Restore/Close →

Every window in the XP operating system will have a series of buttons on the top right corner of the Title Bar. Close Maximize Minimize Restore Window.

My Documents →

The My Documents folder is the default folder where most of the Windows XP programs will save your files.



Taskbar →



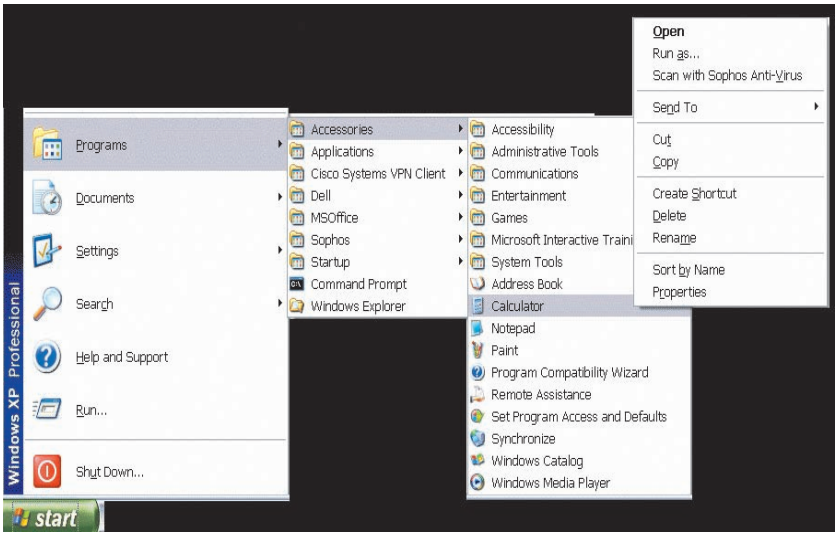
Time and date are found on the right-hand side of the Taskbar and can be changed by double clicking on the numbers that display the time.

Start Menu→

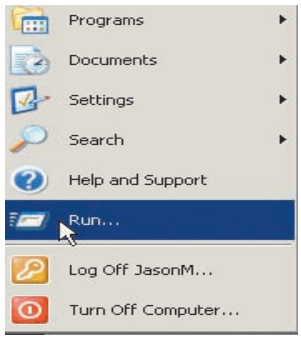
The Start Menu contains shortcuts to the most commonly used programs that are found on your computer.

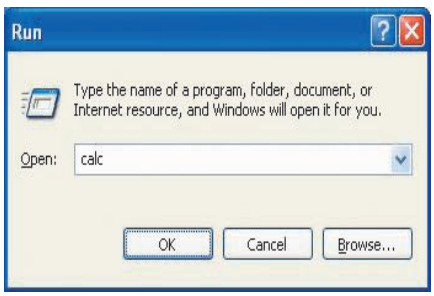


Clicking Start -> Programs -> Accessories -> Calculator will launch the calculator program



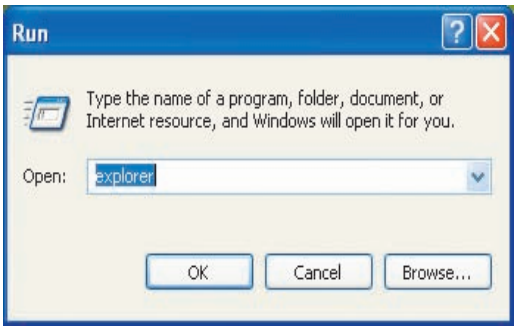
If you know the name of the program you want to open, go to Start -> Run and type in the program's name. For example, if you want to open the calculator program, go to Start -> Run and type in the name calc. click the OK button.





New File→

Go to Start -> Run and type Explorer. Click the OK button. In the Explorer Window, select File -> New -> Microsoft Word Document





Name it and click the OK button



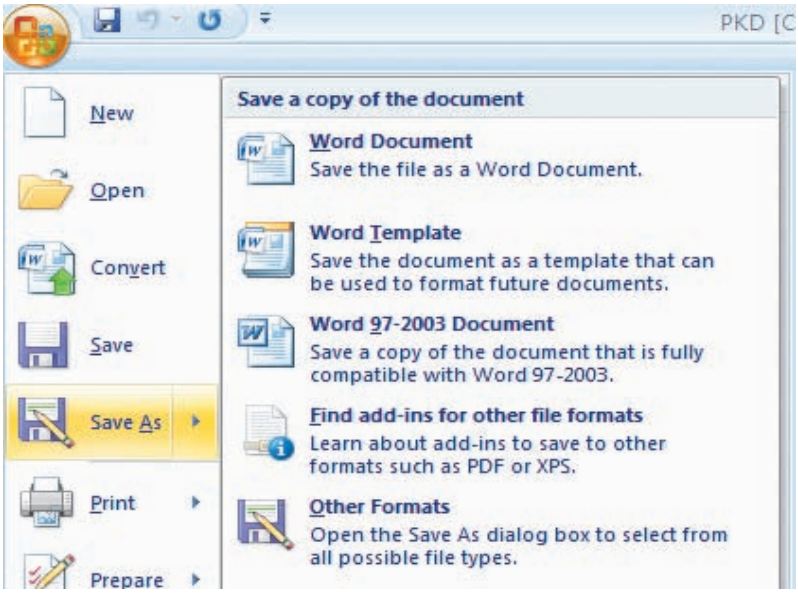
Open File→

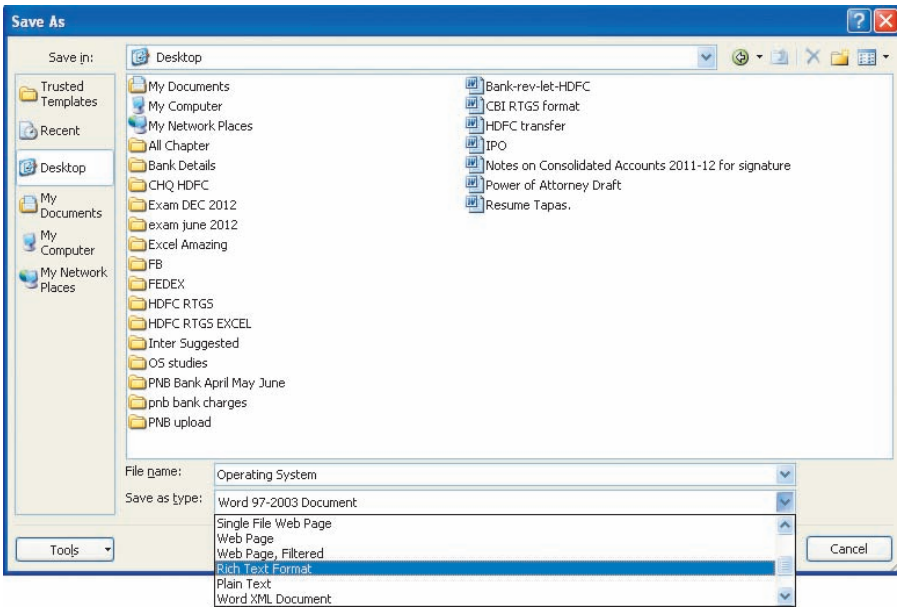
Open the file you just created by double-clicking on it. You can also open the file from the Menu Bar by selecting File -> Open.

With the new file open, enter your name in the open area of the Microsoft Word document.

Save (As)→

Select File -> Save As





Enter your name as the File name:

Click on the down arrow where it says to Save as type:.

Select to save the file Rich Text Document.

Click **Save** and **close** the file.

Note: By saving the text file as the Rich Text Format, you are able to open this file on any type of computer and work on it even if they do not have the Microsoft Word software installed on the machine.

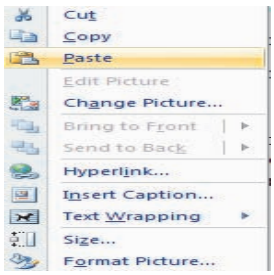
Furthermore, saving it this way allowed you to make a backup copy of the file that was created. Making backup copies of files is one of the best practices a computer user can do. Remember to make regular backup copies of your important files and keep the backups in a safe place.

Copy→

Another way to make a backup copy of your files would be to:

- Locate the file you want to copy in My Computer or Windows Explorer.
- Select the file you want to copy by clicking once on the file.
- Select Edit from the Tool Bar and click on Copy.
- Select Edit from the Tool Bar and click Paste.
- You now have a copy of the file you selected.

You can also right-click on the file you want to copy and left-click on the Copy command. Now move to an empty area of the window you are currently in and right-click that spot. Select Paste.





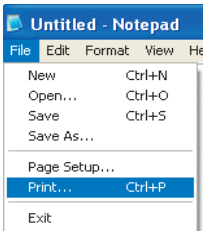
Unzip→

Note: A zipped file is a compressed file that was created by a program to save disk space. Windows XP has an automatic unzipping utility that will allow you to open zipped files on disk. Place the floppy disk that was loaned to you at the beginning of the workshop in the floppy disk drive. In the Explorer Window, select My Computer and click on 3½ Floppy A: drive. Double click on the file text_zip.zip.

You can drag-n-drop this file to the My Documents folder. Move the mouse pointer over the file, left click once on the file and while holding your finger down, drag the mouse over so the pointer will be on top of the My Documents folder and let go of the file by taking your finger off of the mouse.

Print→

Open the new file and select Print from the File Menu.

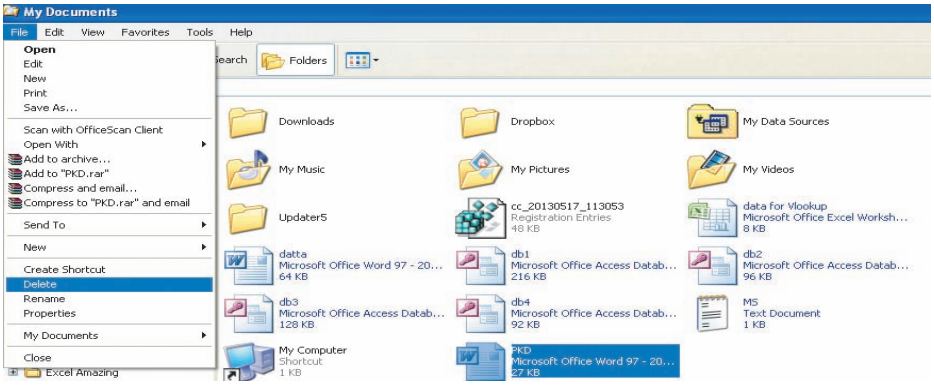


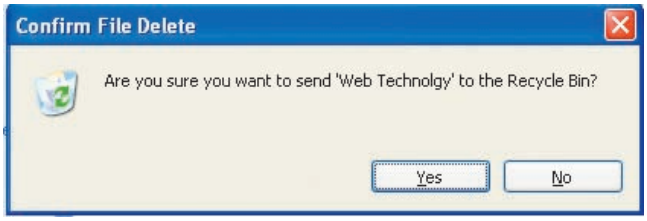
Close the file.

Note: Each computer lab on campus will have a different Print Dialog box. Press the OK button and a lab assistant will be available to help you with your print out.

Delete

From the Menu Bar, select File -> Delete





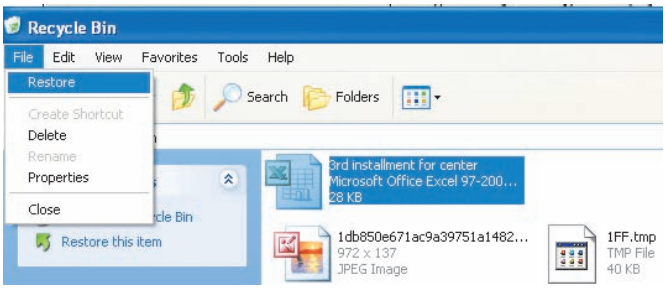
Click the Yes button.

Recycle Bin→

Locate the Recycle Bin icon on the Desktop 

Find the file you just deleted and select it by clicking on it once. From the Menu Bar,

Select File -> Restore



The file will have been restored to the directory it was deleted from. If you do not remember which directory the file was in when it was deleted, you can search for it by using the Search Feature.

Note: University machines will not restore a file after the machine has been restarted.

Search→

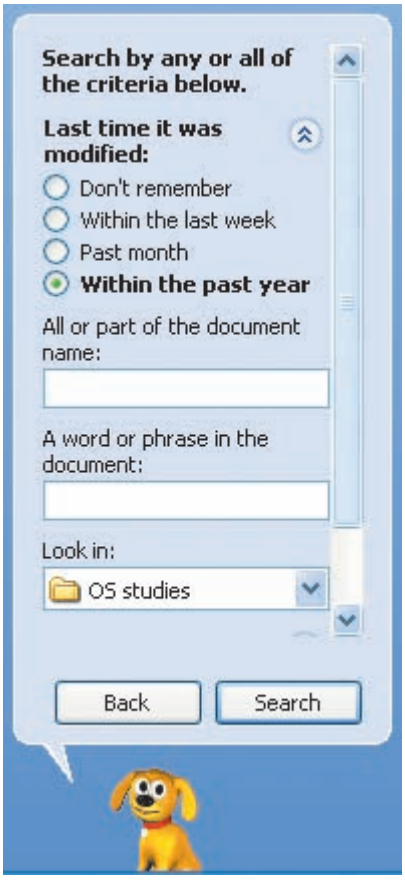
To search for the file that was just restored, Click the Start Menu button, and select

Search ->For File or Folders

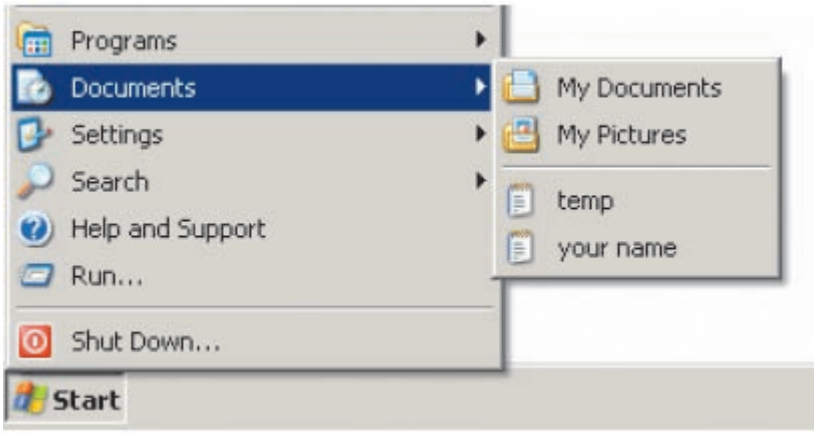
There are various ways to search for files and folders. You are able to search by file Name or words found in the file you are looking for. You can search specific areas.

Of your hard drive or for files that was created or modified on a certain date.

Test some different ways of searching to see which one works best for you.

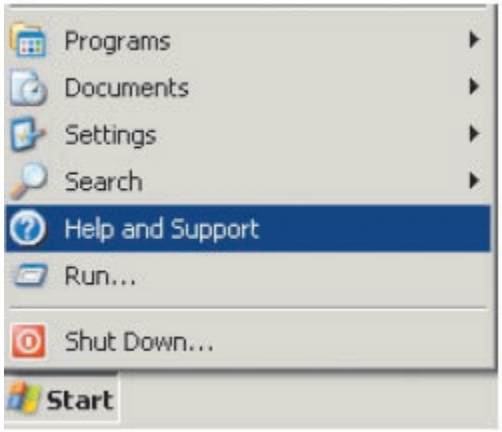


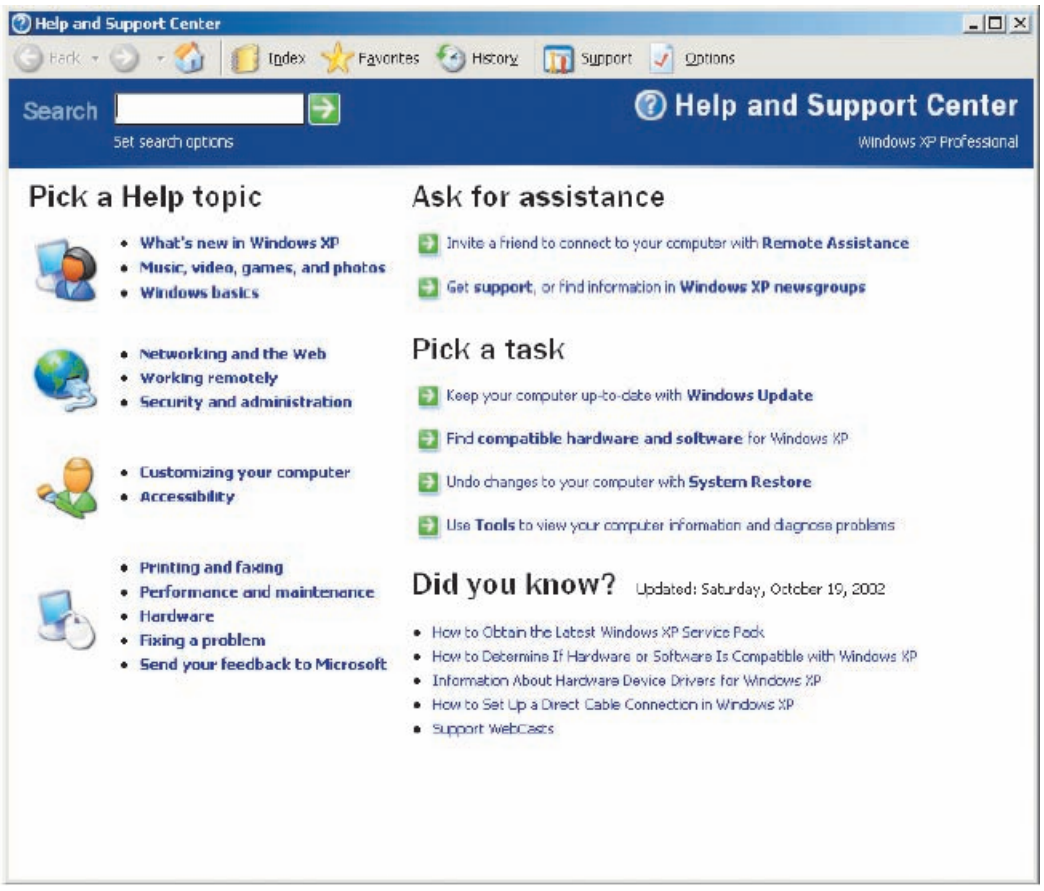
Also, the most recent files that were opened will be found in Start Menu → Documents



Help

The Help and Support Center can be a vital source of information. Click the Start Menu and select Help and Support.



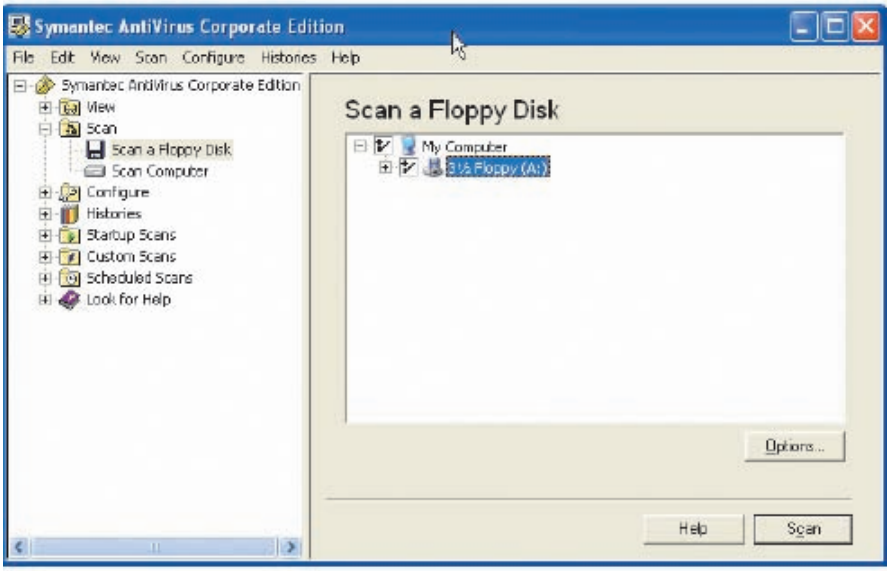


You can type in a word or phrase to search for or select topics that might be useful.

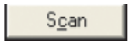
Try typing the word Restore.

Antivirus

Locate the Norton Anti-Virus icon on the right-hand side of the Task Bar and double-click it.



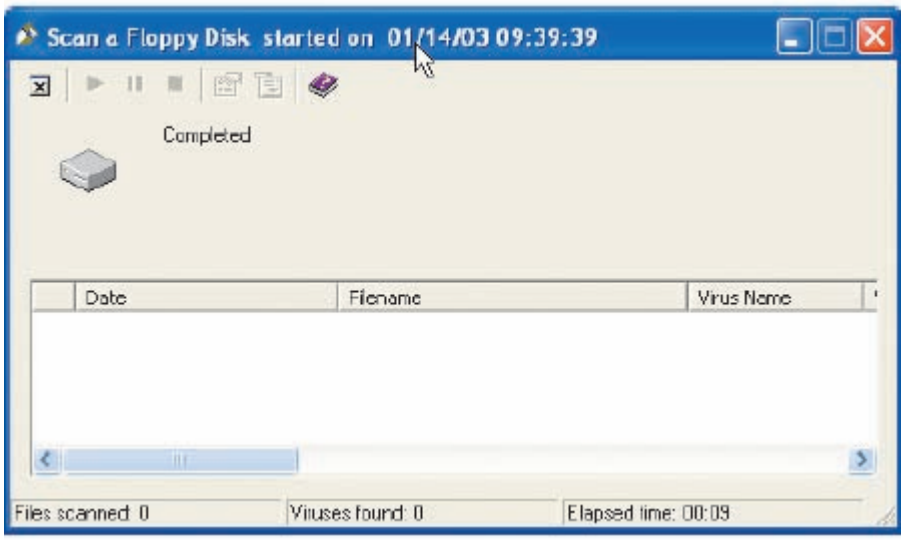
Insert the disk we loaned you into the floppy drive. Select the option of Scan → Scan a Floppy Disk. There should be a checkmark next to the Floppy Disk.

Press the 

button

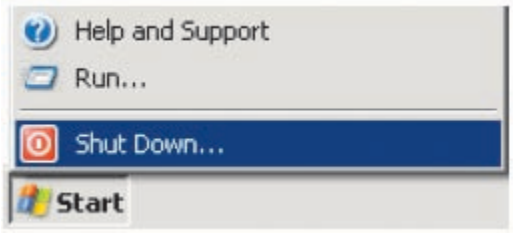
The scan will complete and tell you whether or not there is a virus on the disk. If a virus is found, follow the on screen instructions to disinfect. You may also Contact one of our student lab assistants for help. When scanning is complete,

Close the open window and Exit the program.



Log Off/Shutdown/Restart

To restart your computer or turn your computer off, click the Start Menu Button and select Shut Down ...



You will now have the option to log off the computer, turn your computer off or restart the computer. Select what you want to do and click the OK button.



Alternatively, pressing CTRL-ALT-DEL (hold down the Ctrl key, the Alt key, and the Delete key on the keyboard) simultaneously will bring up these options also.



Pressing the Logoff button will prompt you if you want to end your Windows session.

This will close down all programs you had open and will make the computer available for a new user.

Pressing the Shutdown button will ask if you want to turn off or restart the system.

If you restart the system, the computer will refresh all settings and computer

Memory will be restored for a new user.

UNIT - 3

CONCEPT ABOUT WEB TECHNOLOGY



Concepts→

Web servers and web browsers are communicating client-server computer programs for distributing documents and information, generally called web data, over the Internet. Web data are marked up in the HTML language for presentation and interaction with people in web browsers. Each web server uses an IP address or domain name as well as a port number for its identification. People use web browsers to send data requests to web servers with the HTTP protocol, and the web servers running on server computers either retrieve the requested data from local disks or generate the data on-the-fly, mark up the data in HTML, and send the resulting HTML files back to the web browsers to render. Apache, Tomcat and IIS are popular web server programs, and IE and Firefox are popular web browsers.

What is Internet?



The Internet is essentially a global network of computing resources. You can think about the Internet as a physical collection of routers and circuits as a set of shared resources or even as an attitude about interconnecting and intercommunication. Some common definitions given in the past include:

- A network of networks based on the TCP/IP communications protocol.
- A community of people who use and develop those networks.
- A community of people who use and develop those networks.

Usenet news: A distributed bulletin board that offers a combination news and discussion service on thousands of topics.

World Wide Web (WWW): A hypertext interface to Internet information resources.

What is WWW→

This stands for World Wide Web. A technical definition of the World Wide Web is : all the resources and users on the Internet that are using the Hypertext Transfer Protocol (HTTP). A broader definition comes from the organization that Web inventor Tim Berners-Lee helped found, the World Wide Web Consortium (W3C):

The World Wide Web is the universe of network-accessible information, an embodiment of human knowledge. In simple terms, The World Wide Web is a way of exchanging information between computers on the Internet, tying them together into a vast collection of interactive multimedia resources.

What is HTTP→

This stands for Hypertext Transfer Protocol. This is the protocol being used to transfer hypertext documents that's makes the World World Wide possible. A standard web address such as http://www.yahoo.com/ is called a URL and here the prefix http indicates its protocol.

What is URL→

URL stands for Uniform Resource Locator, and is used to specify addresses on the World Wide Web. A URL is the fundamental network identification for any resource connected to the web (e.g., hypertext pages, images, and sound files).

A URL will have the following format:

The protocol specifies how information from the link is transferred. The protocol used for web resources is Hypertext Transfer Protocol (HTTP). Other protocols compatible with most web browsers include FTP, telnet, newsgroups, and Gopher. The protocol is followed by a colon, two slashes, and then the domain name. The domain name is the computer on which the resource is located. Links to particular files or subdirectories may be further specified after the domain name. The directory names are separated by single forward slashes.

What is Website→

Currently you are on our website http://www.tutorialspoint.com which is a collection of various pages written in HTML markup language. This is a location on the web where people can find tutorials on latest technologies. Similar way there is millions of websites available on the web. Each page available on the Website is called a web page and first page of any web site is called home page for that site.

What is Web Server→

Every Web site sits on a computer known as a Web server. This server is always connected to the internet. Every Web server that is connected to the Internet is given a unique address made up of a series of four numbers between 0 and 256 separated by periods. for example, 68.178.157.132 ro 68.122.35.127. When you register a Web address, also known as a domain name, such as tutorialspoint.com you have to specify the IP address of the Web server that will host the site. We will see different type of Web servers in a separate chapter.

What is Web Browser→

Web Browsers are software installed on your PC. To access the Web you need web browsers, such as Netscape Navigator, Microsoft Internet Explorer or Mozilla Firefox. Currently you must be using any sort of Web browser while you are naviating through my site tutorialspoint.com. On the Web, when you navigate through pages of information this is commonly known as browsing or surfing. We will see different type of Web browsers in a separate chapter.

What is SMTP Server→

This stands for Simple Mail Transfer Protocol Server. This server takes care of delivering emails from one server to another server. When you send an email to an email address, it is delivered to its recipient by a SMTP Server.

What is ISP→

This stands for Internet Service Provider. They are the companies who provide you service in terms of internet connection to connect to the internet. You will buy space on a Web Server from any Internet Service Provider. This space will be used to host your Web site.

What is HTML→

This stands for Hypertext Markup Language. This is the language in which we write web pages for any Website. Even the page you are reading right now is written in HTML. This is a subset of Standard Generalized Mark-Up Language (SGML) for electronic publishing, the specific standard used for the World Wide Web.

What is Hyperlink→

A hyperlink or simply a link is a selectable element in an electronic document that serves as an access point to other electronic resources. Typically, you click the hyperlink to access the linked resource. Familiar hyperlinks include buttons, icons, image maps, and clickable text links.

What is DNS→

DNS stands for Domain Name System. When someone types in your domain name, www.example.com, your browser will ask the Domain Name System to find the IP that hosts your site. When you register your domain name, your IP address should be put in a DNS along with your domain name. Without doing it your domain name will not be functioning properly.

What is W3C→

This stands for World Wide Web Consortium which is an international consortium of companies involved with the Internet and the Web. The W3C was founded in 1994 by Tim Berners-Lee, the original architect of the World Wide Web. The organization's purpose is to develop open standards so that the Web evolves in a single direction rather than being splintered among competing factions. The W3C is the chief standards body for HTTP and HTML.

Internet Based Services→

Some of the basic services available to Internet users are:

Email: A fast, easy, and inexpensive way to communicate with other Internet users around the world.

Telnet: Allows a user to log into a remote computer as though it were a local system.

FTP: Allows a user to transfer virtually every kind of file that can be stored on a computer from one Internet-connected computer to another.

Programming languages on the internet→

The capabilities of the Internet have been enhanced and extended by using programming languages with HTML. These languages have been responsible for the dynamic and interactive nature of the Net. New languages and language extensions are being developed to increase the usability of the Internet. On this page I'll provide a brief on some of the important languages that have shape the Internet over the years.

HTML - Hypertext Markup Language→

HTML (Hypertext Markup Language) is the lingua franca of the Internet. It is the *language* used to develop

web pages. **Hypertext** means that some text in the HTML document carries a link to a different location, which can be on the same page or another page. On clicking this 'hot spot', the viewer is transferred to that location. **Markup** means that specific portions of a document are *marked up* to indicate how they should be displayed in the browser.

According to purists, HTML is not a language per se, and they are right in one way. HTML simply consists of tags that are placed around elements, which then changes the properties of these enclosed elements. There are hundreds of HTML tags and some of these are proprietary, which means that only some browsers recognize them.

CGI – Common Gateway Interface→

The Common Gateway Interface (CGI) has been around for a long time. It allows the web server software to communicate with other programs running on the server. These external programs are called *CGI scripts* or *CGI programs* and are usually written in Perl or 'C'. CGI programs are generally used to process information submitted by visitors via a form on a web page. For example, you might use the search form on a web site to look for 'cars'. When you submit your query, the server receives your request, passes it to the CGI program. The program then looks up the search query term in a database and responds with the appropriate result formatted in HTML code.

JavaScript/Jscript→

JavaScript is a programming language that runs on a web browser. It was developed by the same folks who gave us Netscape and was first implemented in version 2 of the browser. Jscript is Microsoft's' implementation of JavaScript for Internet Explorer. By the by, *JavaScript is not a subset of Java*, in fact, the two languages share little in common (yes, they share a few basic concepts but the syntax is different and so is the application). Naming their language "JavaScript", was just a clever marketing ploy by Netscape Communications. It was initially called **Live script** but when Sun Microsystems released Java and it became very popular, Netscape renamed their scripting language to *JavaScript*. JavaScript runs on the browser (client) and does not require any server software. Thus, it is a client-side scripting language. Since all execution takes place on the browser, JavaScript is responsible for most of the interactivity on a web page. Image change or text color change on mouse over, creating mouse trails are all possible through JavaScript. The language has also been widely used for basic form validation. This seems logical, as it is better to validate a form on the client side than to make several trips to the server. JavaScript is commonly embedded inside the HTML page and is thus visible to the visitor. JavaScript can also be written to run on a server and this is based on the ASP model promoted by Microsoft.

Java→

Developed by Sun Microsystems, Java is a very powerful, object-oriented language. A lot many platform dependency issues have been ironed out with the advent of Java. Thus, Java programs for UNIX can be made to run on Windows or the Mac system with little or no effort. Much development is taking place on the Java front with new arrivals like Java Beans, Extended Java Beans, and Java applications for various databases and XML. Using Java servlets one can also develop dynamic Java Server Pages (JSP). Java can also be seen on the Internet in the form of applets embedded in an HTML page. Applets are small Java programs that run on a Java compatible browser.

VBScript→

VBScript is a client-based language that runs only on the Internet Explorer and quite naturally, has been developed by Microsoft. Though, the browser market share of Internet Explorer has steadily risen and overtaken that of Netscape, it is still not advisable to use VBScript as a client side language for web pages. I would prefer to use JavaScript (or Script, if you like) as it runs on all popular web browsers - Netscape, Opera, Mozilla and the Internet Explorer. However, VBScript is very often used for developing Active Server Pages (discussed below).

ASP - Active Server Pages→

Active Server Pages is a technology promoted by Microsoft. The ASP utilizes some special tags, which can be embedded in the HTML code, to generate dynamic web pages. ASP scripts run on the server, typically, IIS on Windows NT. ASP pages carry the .asp extension that differentiates them from plain HTML pages and instructs the web server to pass the pages through the ASP interpreter. You can use VBScript, JavaScript/Jscript or a combination of the two to write ASP pages. The great advantage in using ASP is the ease of maintenance of the web site. However, the downside is that you become too dependent on Microsoft technologies.

PHP→

Open source, great development environment - PHP is a cult. This has been the answer of open source programmers to Microsoft's ASP. PHP not only carries all the goodness of ASP but also is more secure and handles databases more easily. It is a known fact that PHP on Apache Web server runs faster than ASP. PHP code is embedded inside the HTML page and can link to databases to generate dynamic HTML content. Furthermore, PHP scripts can be made to run on any operating system with little or no modification.

XML - extensible Markup Language→

The e**x**tensible **M**arkup **L**anguage is a web page developing language that enables programmers to create customized tags. These customized tags can provide the much-needed functionality not available with HTML. XML documents can be accessed using JSP, PHP etc.

There are several other languages on the Internet such as Perl, Python, VRML (Virtual Reality modeling Language), awk etc., which I have not discussed here. You can search for them on your favorite search engine.



TYPES OF INTERNET CONNECTIONS→

As technology grows, so does our need for bigger, better and faster Internet connections. Over the years the way content is presented via the Web has also changed drastically. Ten years ago being able to center, bold, and produce text in different colors on a webpage was something to admire. Today, Flash, animations, online gaming, streaming HD video, database-driven websites, ecommerce and mobile applications—to name but a few—are standards.

The need for speed has changed the options available to consumers and businesses alike in terms of how and how fast we can connect to the Internet. The connection speeds listed below represent a snapshot of general average to maximum speeds at the time of publication. This is no doubt will change over time and Internet connection speeds also vary between Internet Service Providers (ISP).

Analog: Dial-up Internet Access→

Also called dial-up access, an analog Internet connection is both economical and slow. Using a modem connected to your PC, users connect to the Internet when the computer dials a phone number (which is provided by your ISP) and connects to the network. Dial-up is an analog connection because data is sent over an analog, public-switched telephone network. The modem converts received analog data to digital and vice versa. Because dial-up access uses normal telephone lines the quality of the connection is not always good and data rates are limited. Typical Dial-up connection speeds range from 2400 bps to 56 Kbps. Today, analog has been widely replaced by broadband (Cable and DSL).

ISDN - Integrated Services Digital Network→

Integrated services digital network (ISDN) is an international communications standard for sending voice, video, and data over digital telephone lines or normal telephone wires. Typical ISDN speeds range from 64 Kbps to 128 Kbps.

B-ISDN - Broadband ISDN→

Broadband ISDN is similar in function to ISDN but it transfers data over fiber optic telephone lines, not normal telephone wires. SONET is the physical transport backbone of B-ISDN. Broadband ISDN has not been widely implemented.

DSL – Digital Subscriber Line→

DSL is frequently referred to as an "always on" connection because it uses existing 2-wire copper telephone line connected to the premise so service is delivered simultaneously with wired telephone service -- it will not tie up your phone line as an analog dial-up connection does. The two main categories of DSL for home subscribers are called ADSL and SDSL. All types of DSL technologies are collectively referred to as XDSL. XDSL connection speeds range from 128 Kbps to 9 Mbps.

ADSL - Asymmetric Digital Subscriber Line→

ADSL is the most commonly deployed types of DSL in North America. Short for asymmetric digital subscriber line ADSL supports data rates of from 1.5 to 9 Mbps when receiving data (known as the downstream rate) and from 16 to 640 Kbps when sending data (known as the upstream rate). ADSL requires a special ADSL modem.

ADSL+2 - ADSL Extension→

An extension to ADSL broadband technology that provides subscribers with significantly faster download speeds when compared to traditional ADSL connections. ADSL+2 works in the same fashion as ADSL a special filter is installed on a subscriber's telephone line to split existing copper telephone lines (POTS) between regular telephone (voice) and ADSL+2. ADSL2+ service is most commonly offered in highly-populated metropolitan areas and subscribers must be in close geographical locations to the provider's central office to receive ADSL2+ service.

SDSL - Symmetric Digital Subscriber Line→

Short for symmetric digital subscriber line, SDSL is a technology that allows more data to be sent over existing copper telephone lines (POTS). SDSL supports data rates up to 3 Mbps. SDSL works by sending digital pulses in the high-frequency area of telephone wires and cannot operate simultaneously with voice connections over the same wires. SDSL requires a special SDSL modem. SDSL is called symmetric because it supports the same data rates for upstream and downstream traffic.

VDSL - Very High DSL →

Very High DSL (VDSL) is a DSL technology that offers fast data rates over relatively short distances — the shorter the distance, the faster the connection rate.

Cable - Broadband Internet Connection→

Through the use of a cable modem you can have a broadband Internet connection that is designed to operate over cable TV lines. Cable Internet works by using TV channel space for data transmission, with certain channels used for downstream transmission, and other channels for upstream transmission. Because the coaxial cable used by cable TV provides much greater bandwidth than telephone lines, a cable modem can be used to achieve extremely fast access. Cable providers typically implement a cap to limit capacity and accommodate more customers. Cable speeds range from 512 Kbps to 20 Mbps.

Wireless Internet Connections→

Wireless Internet, or wireless broadband is one of the newest Internet connection types. Instead of using telephone or cable networks for your Internet connection, you use radio frequency bands. Wireless Internet provides an always-on connection which can be accessed from anywhere — as long as you geographically within a network coverage area. Wireless access is still considered to be relatively new, and it may be difficult to find a wireless service provider in some areas. It is typically more expensive and mainly available in metropolitan areas.

T-1 Lines – Leased Line

T-1 lines are a popular leased line option for businesses connecting to the Internet and for Internet Service Providers (ISPs) connecting to the Internet backbone. It is a dedicated phone connection supporting data rates of 1.544Mbps. A T-1 line actually consists of 24 individual channels, each of which supports 64Kbits per second. Each 64Kbit/second channel can be configured to carry voice or data traffic. Most telephone companies allow you to buy just one or some of these individual channels. This is known as fractional T-1access. T-1 Lines support speeds of 1.544 Mbps. Fractional T-1 speeds are 64 Kbps per channel (up to 1.544 Mbps), depending on number of leased channels.

Bonded T-1→

A bonded T-1is two or more T-1 lines that have been joined (bonded) together to increase bandwidth. Where a single T-1 provides approximately 1.5Mbps, two bonded T1s provide 3Mbps or 46 channels for voice or data. Two bonded T-1s allow you to use the full bandwidth of 3Mbps where two individual T-1s can still only use a maximum of 1.5Mbps at one time. To be bonded the T-1 must run into the same router at the end, meaning they must run to the same ISP. Typical Bonded T-1 (two bonded T-1 lines) speed is around 3 Mbps.

T-3 Lines – Dedicated Leased Line→

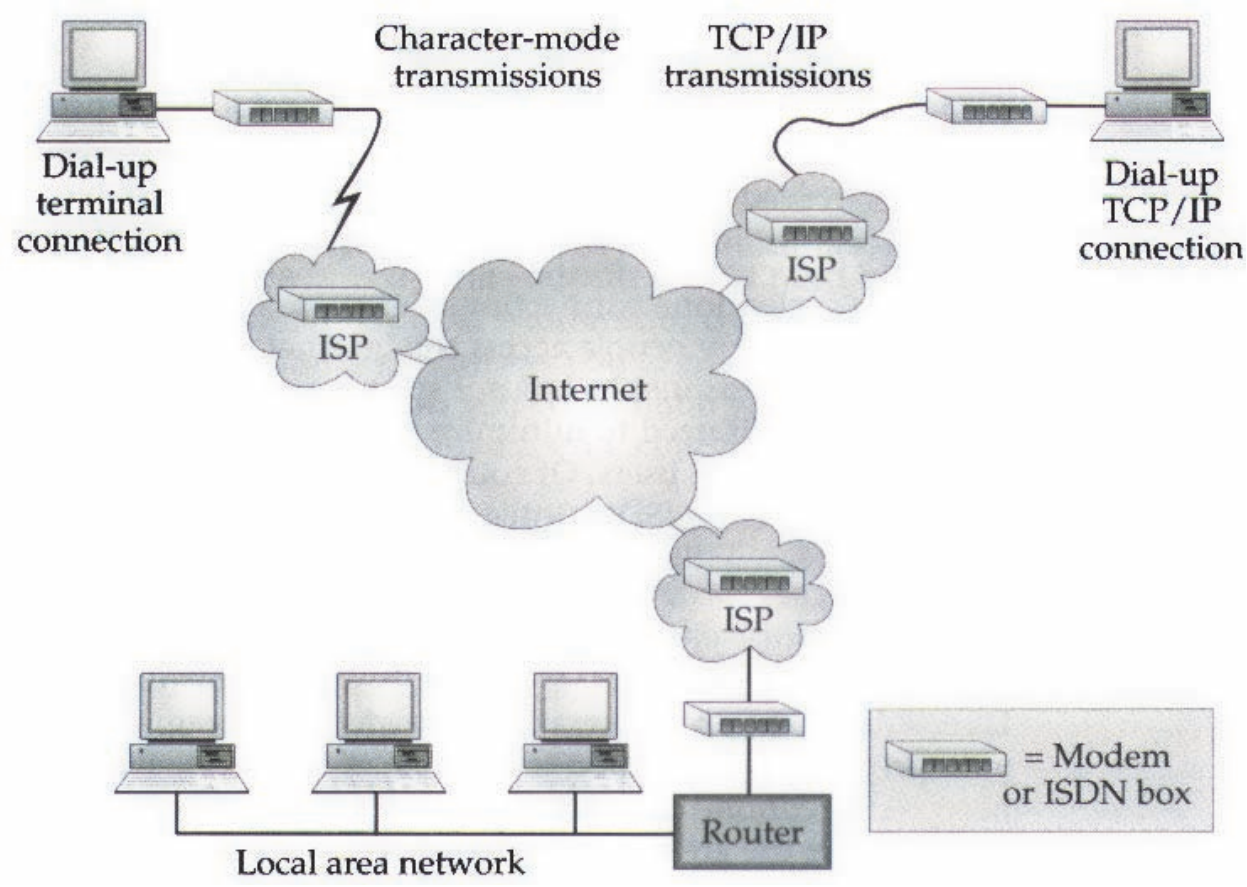
T-3 lines are dedicated phone connections supporting data rates of about 43 to 45 Mbps. It too is a popular leased line option. A T-3 line actually consists of 672 individual channels, each of which supports 64 Kbps. T-3 lines are used mainly by Internet Service Providers (ISPs) connecting to the Internet backbone and for the backbone itself. Typical T-3 supports speeds ranging from 43 to 45 Mbps.

OC3 - Optical Carrier→

Short for Optical Carrier, level 3 it is used to specify the speed of fiber optic networks conforming to the SONET standard. OC3 is typically used as a fiber optic backbone for large networks with large voice, data, video, and traffic needs. Speeds are 155.52 Mbps, or roughly the speed of 100 T1 lines.

Internet over Satellite→

Internet over Satellite (IoS) allows a user to access the Internet via a satellite that orbits the earth. A satellite is placed at a static point above the earth's surface, in a fixed position. Because of the enormous distances signals must travel from the earth up to the satellite and back again, IoS is slightly slower than high-speed terrestrial connections over copper or fiber optic cables. Typical Internet over satellite connection speeds (standard IP services) average around 492 up to 512 Kbps.



Types of IP address and its requirements→

IP addresses are basically of two types:

1. Static IP address
2. Shared IP address

An IP Address is a 32-bit number that identifies a computer on the Internet. Every web site on the internet is found not by its domain name but by its IP address.

When someone types the address: www.xyz.com it is translated into an IP address and then the computer is directed to that IP address which is the web site.

Now every single website has an IP address specifically allocated to it. If every site assigned a separate IP address then there could be a problem with running out of IP addresses so a lot of the sites on the server use a single IP address for multiple sites.

Thus, using more than one site on an IP address is called a Shared IP address. If a site has its own IP address, and shares with no one else, it is called a Static IP address.

You can always access a site which has a static IP address by using its IP address alone, but you cannot access a site using a shared IP address by typing in the IP address alone because when you type in a shared IP address you arrive at the server but the server does not know which site you are looking for as you have not told it which domain name you want.

Requirement of static IP address →

1. The main reason to have a static IP address for your site is that, you can use SSL encryption on a static IP address only. In order to transmit sensitive data over the internet, it must be encrypted to prevent someone from intercepting the information.
2. In case if the site needed the anonymous ftp access (anyone can download files of the site), the site needs to have a static IP address.

Other than these two reasons there is no need for a site to have its own IP address.

Types of Internet Protocol→

Internet protocols→

Several protocols are used on the Internet, including Electronic Mail (e-mail), File Transfer Protocol (FTP), HTTP (World Wide Web), News (or Usenet), Gopher and Telnet. Each of these has its own standard and usage.

Electronic Mail→

Included in the email protocol are three distinct protocols. SMTP (Simple Mail Transfer Protocol), IMAP (Internet Message Access Protocol) and POP3 (Post Office Protocol 3). SMTP is a protocol used for sending mail, while IMAP and POP3 are used for receiving. Almost all Internet service providers support all three protocols. However the most popular setup for most providers is to use SMTP for sending mail while using POP3 for receiving.

File Transfer Protocol→

File Transfer Protocol, or FTP, is a means of transferring a file from one computer to another. FTP is commonly used for uploading a web page to a web server so that it may be seen on the World Wide Web. A special program, called a client, is usually needed to use FTP.

HTTP (World Wide Web)→

Hypertext Transfer Protocol, or HTTP, is the protocol used by web server to allow web pages to be shown in a web browser. If you look up into the address bar of your web browser, the place where you type in the address that you want to visit, it has the prefix "http://" in front of the address. Because most web browsers are capable of FTP as well as viewing web pages, the http tells the browser what kind of information to expect.

News (or Usenet)→

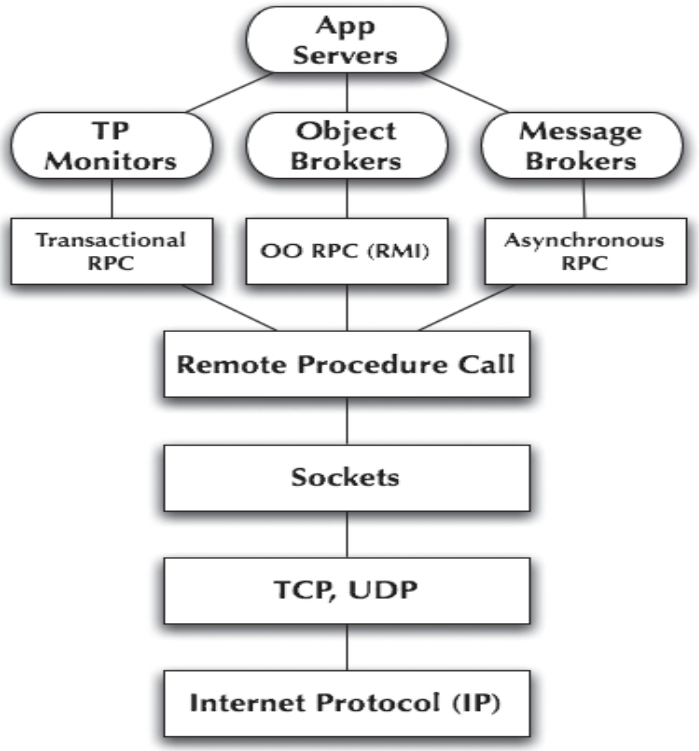
Network News Transfer Protocol (NNTP) is used for serving Usenet posts Usenet is similar to the forums that many web sites have. Usenet has forums that are dedicated to specific companies as well as forums that have a wide range of topics. Usenet is divided into several areas. Some of the forums that are included in Usenet are comp. for discussion of computer-related topics, sci. for discussion of scientific subjects, rec. for discussion of recreational activities (e.g. games and hobbies) and talk. for discussion of contentious issues such as religion and politics.

Gopher→

Another tool of the Internet is Gopher, a menu-based program that enables you to browse for information without knowing where the material is located. It lets you search a list of resources and then sends the material to you.

Telnet →

Telnet lets you log in to a remote computer just as you would if you were there. So any commands that you would be able to run from the remote computer if you were sitting in front of it, you would be able to run from the computer you logged in from.



Web - Browser Types →

Web Browsers are software installed on your PC. To access the Web you need web browsers, such as Netscape Navigator, Microsoft Internet Explorer or Mozilla Firefox.

Currently you must be using any sort of Web browser while you are navigating through my site tutorialspoint.com. On the Web, when you navigate through pages of information this is commonly known as web browsing or web surfing.

There are four leading web browsers: Explorer, Firefox, Netscape and Safari but there are many others browsers available. You might be interested in knowing Complete Browser Statistics. Now we will see these browsers in bit more detail.

While developing a site, we should try to make it compatible to as many browsers as possible. Especially site should be compatible to major browsers like Explorer, FireFox, Netscape, Opera and Safari.

Internet Explorer→

Internet Explorer (IE) is a product from software giant Microsoft. This is the most commonly used browser in the universe. This was introduced in 1995 along with Windows 95 launch and it has passed Netscape popularity in 1998.

Netscape→

Netscape is one of the original Web browsers. This is what Microsoft designed Internet Explorer to compete against. Netscape and IE comprise the major portion of the browser market. Netscape was introduced in 1994.

Mozilla→

Mozilla is an open-source Web browser, designed for standards compliance, performance and portability. The development and testing of the browser is coordinated by providing discussion forums, software engineering tools, releases and bug tracking. Browsers based on Mozilla code is the second largest browser family on the Internet today, representing about 30% of the Internet community.

Firefox→

Firefox is a new browser derived from Mozilla. It was released in 2004 and has grown to be the second most popular browser on the Internet.

Opera→

Opera is smaller and faster than most other browsers, yet it is full- featured. Fast, user-friendly, with keyboard interface, multiple windows, zoom functions, and more. Java and non Java-enabled versions available. Ideal for newcomers to the Internet, school children, handicap and as a front-end for CD-Rom and kiosks.

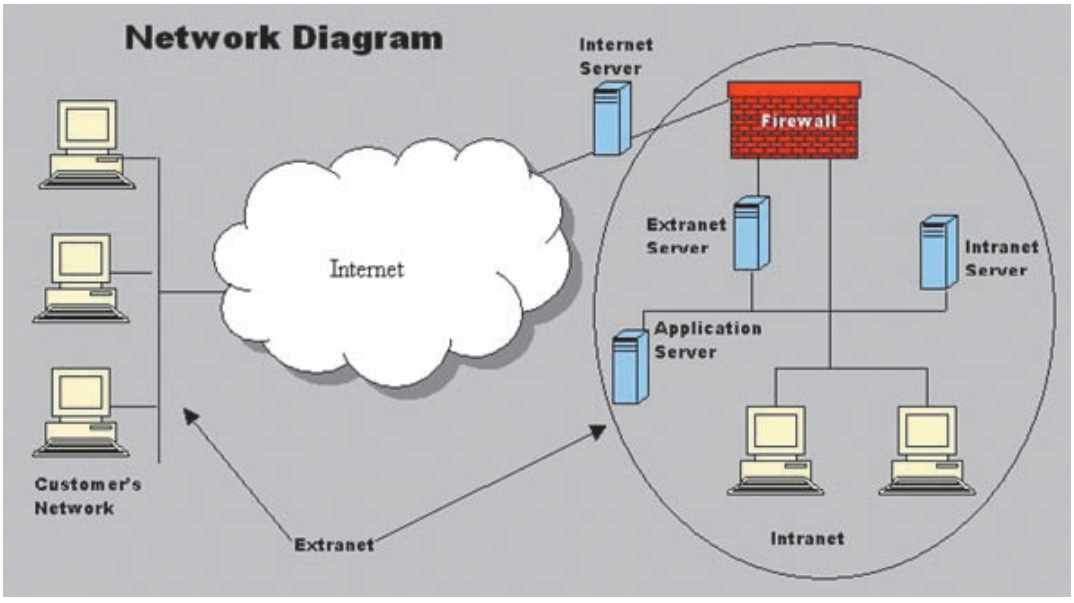
Difference between Intranet, Extranet and Internet→

Intranet is shared content accessed by members within a single organization.

Extranet is shared content accessed by groups through cross-enterprise boundaries.

Internet is global communication accessed through the Web.

For better comprehension, take a look at this drawing:



Summary→

The Internet, extranets, and intranets all rely on the same TCP/IP technologies. However, they are different in terms of the levels of access they allow to various users inside and outside the organization and the size of the network. An intranet allows for restricted access to only members of an organization; an extranet expands that access by allowing non-members such as suppliers and customers to use company resources. The difference between the Internet and extranets is that while the extranet allows limited access to non-members of an organization, the Internet generally allows everyone to access all network resources.

Intranet→

This is a network that is not available to the world outside of the Intranet. If the Intranet network is connected to the Internet, the Intranet will reside behind a firewall and, if it allows access from the Internet, will be an Extranet. The firewall helps to control access between the Intranet and Internet to permit access to the Intranet only to people who are members of the same company or organization.

In its simplest form, an Intranet can be set up on a networked PC without any PC on the network having access via the Intranet network to the Internet.

For example, consider an office with a few PCs and a few printers all networked together. The network would not be connected to the outside world. On one of the drives of one of the PCs there would be a directory of web pages that comprise the Intranet. Other PCs on the network could access this Intranet by pointing their browser (Netscape or Internet Explorer) to this directory - for example:

U:\inet\index.htm.

From then onwards they would navigate around the Intranet in the same way as they would get around the Internet.

Extranet→

An Extranet is actually an Intranet that is partially accessible to authorised outsiders. The actual server (the computer that serves up the web pages) will reside behind a firewall. The firewall helps to control access between the Intranet and Internet permitting access to the Intranet only to people who are suitably authorised. The level of access can be set to different levels for individuals or groups of outside users. The access can be based on a username and password or an IP address (a unique set of numbers such as 209.33.27.100 that defines the computer that the user is on).

Internet→

This is *the world-wide network* of computers accessible to anyone who knows their Internet Protocol (IP) address - the IP address is a unique set of numbers (such as 209.33.27.100) that defines the computens location. Most will have accessed a computer using a name such ashttp://www.hcidata.com. Before this *named* computer can be accessed, the name needs to be resolved (translated) into an IP address. To do this your browser (for example Netscape or Internet Explorer) will access a Domain Name Server (DNS) computer to lookup the name and return an IP address - or issue an error message to indicate that the name was not found. Once your browser has the IP address it can access the remote computer. The actual server (the computer that serves up the web pages) does not reside behind a firewall - if it did, it would be an Extranet. It may implement security at a directory level so that access is via a username and password, but otherwise all the information is accessible. To see typical security have a look at a sample secure directory - the username is Dr and the password is Who (both username and password are case sensitive).



MICROSOFT OFFICE

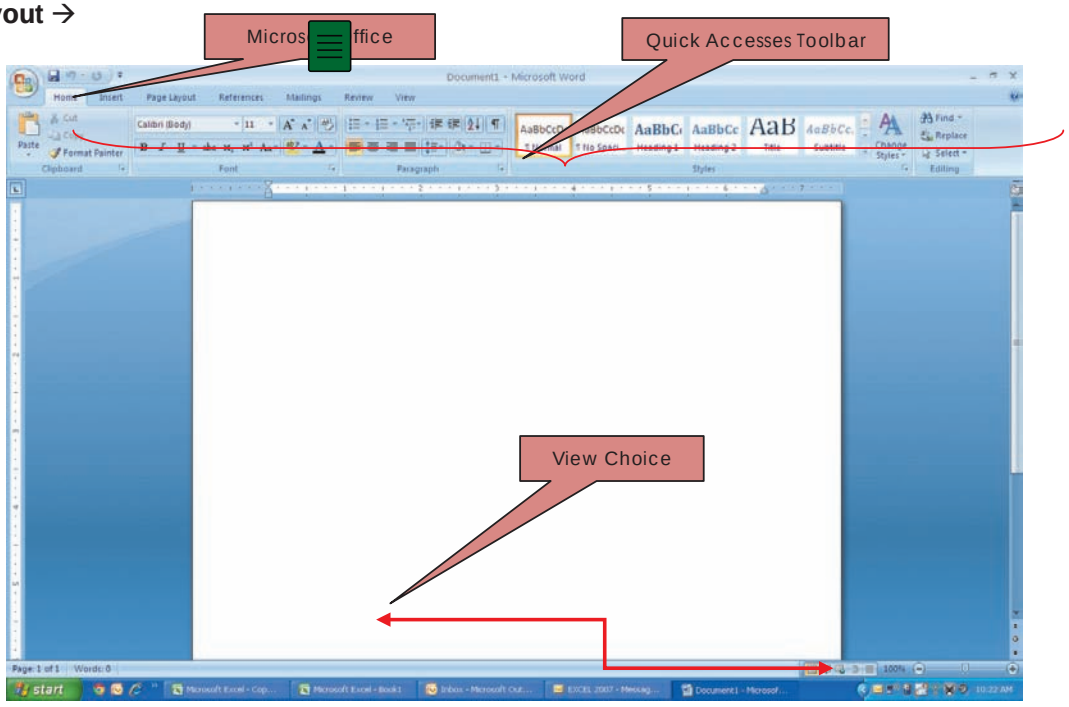
UNIT - 4

MICROSOFT WORD - 2007

Introductions→

Microsoft Word is the world's leading word processing application. It can be used to work with a wide range of documents like letters, memos, newsletters, forms and now with blogs too with Word 2007.

Screen Layout →

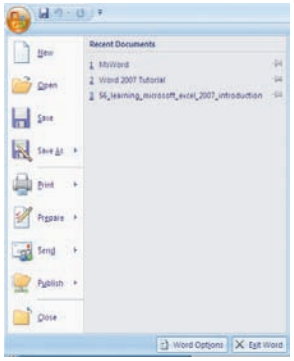


Menus→

When you begin to explore Word 2007 you will notice a new look to the menu bar. There are three features that you should remember as you work within Word 2007: the Microsoft Office Button, the Quick Access Toolbar, and the Ribbon. These three features contain many of the functions that were in the menu of previous versions of Word. The functions of these three features will be more fully explored below.

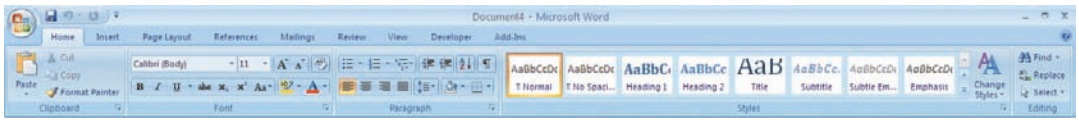
The Microsoft Office Button→



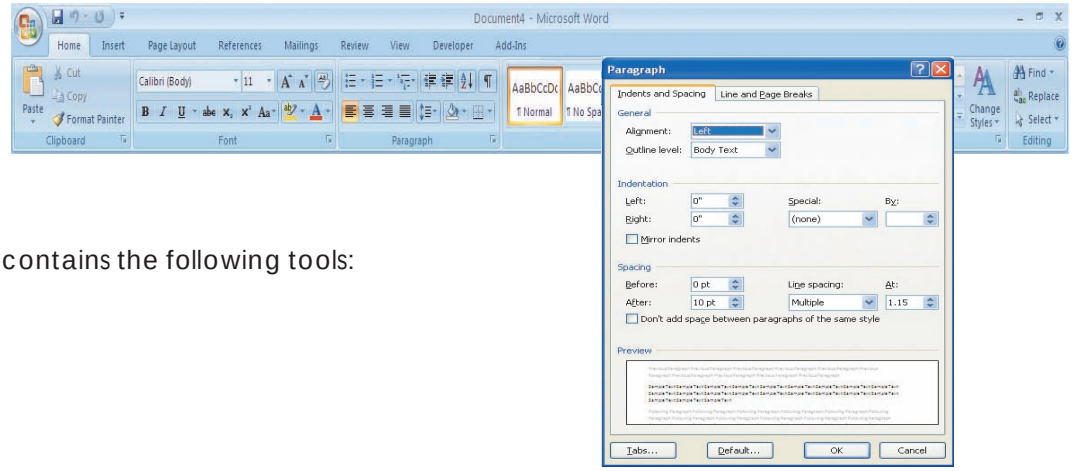


The Microsoft Office button performs many of the functions that were located in the File menu of older versions of Word. This button allows you to create a new document, open an existing document, save or save as, print, send (through email or fax), publish or close.

The Ribbon→



The Ribbon is the panel at the top portion of the document. It has seven tabs: Home, Insert, Page Layout, References, Mailings, Review, and View that contain many new and existing features of Word. Each tab is divided into groups. The groups are logical collections of features designed to perform functions that you will utilize in developing or editing your Word document. Commonly used features are displayed on the Ribbon, to view additional features within each group, click on the arrow at the bottom right of each group.



Each of the tabs contains the following tools:

Home: Clipboard, Fonts, Paragraph, Styles, and Editing.

Insert: Pages, Tables, Illustrations, Links, Header & Footer, Text, and Symbols

Page Layout: Themes, Page Setup, Page Background, Paragraph, Arrange

References: Table of Contents, Footnote, Citation & Bibliography, Captions, Index, and Table of Authorities

Mailings: Create, Start Mail Merge, Write & Insert Fields, Preview Results, Finish

Review: Proofing, Comments, Tracking, Changes, Compare, Protect

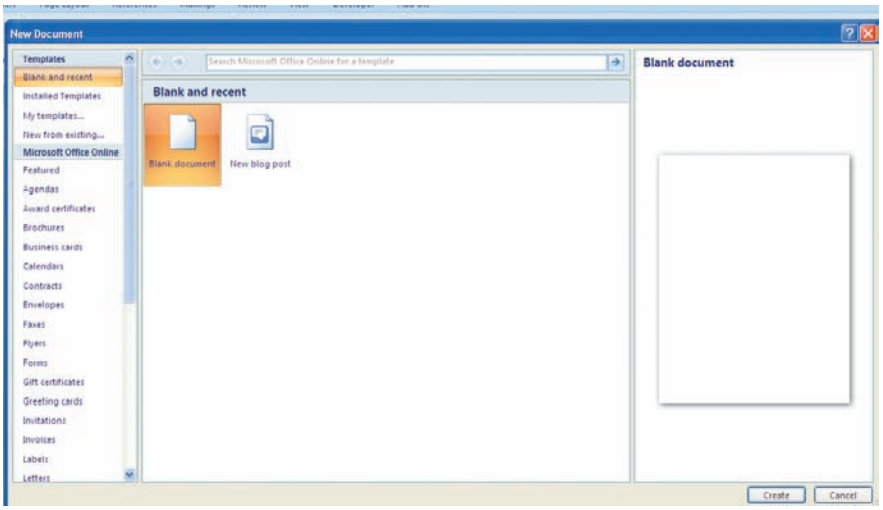
View: Document Views, Show/Hide, Zoom, Window, Macros

Create New Documents→

There are several ways to create new documents, open existing documents, and save documents in Word:

Click on Microsoft Office Button and Click New or Press CTRL+N (Press the CTRL Key while pressing the "N") on the Keyboard

You will notice that when you click on the Microsoft Office Button and Click **New**, you have many choices about the types of documents you can create. If you wish to start from a blank document, click **Blank**. If you wish to start from a template you can browse through your choices on the left, see the choices on center screen, and preview the selection on the right screen.



Opening an Existing Documents→

Click on Microsoft Office Button and click Open, or

Press CTRL+O on the Keyboard

If you have recently used document you can click the  and click the name of the document in the Recent Documents section of the window Insert picture of recent docs

Saving a Document →

Click the  and click Save or Save As (remember, if you're sending the document to someone who does not have Office 2007, you will need to click the

 Click Save As, and click Word 97-2003 document), or

Press CTRL+S on the Keyboard

Renaming a Document →

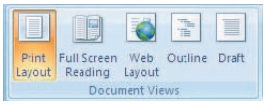
Click the Microsoft Office Button and find the file you want to rename

Right-Click the document name with the mouse and Select Rename from the Shortcut Menu

Type the new name for the file and press Enter Key.

Working on Multiple Documents →

Several documents can be opened simultaneously if you are typing or editing multiple documents at once. All open documents will be listed in the View Tab of the Ribbon when you click on switch windows. The current document has a checkmark beside the file name. Select another open document to view it.

Document View: 

There are many ways to view a document in word:

Print Layout: This is a view of the document as it would appear when printed. It includes all tables, text, graphics, and images.

Full Screen Reading: This is full view length view of a document. Good for viewing two pages at a time.

Web Layout: this is a view of the document as it would appear in web browser.

Outline: This is an outline form of the document in the form of bullets.

Draft: This view does not display pictures or layouts, just text.

To view a document in different forms, click the document views shortcuts at the button of the screen:



Or: Click on View Tab on the Ribbon →Click on appropriate document view

Close a Document →

To close a document →Click  →Click Close

Editing a Document →

Formatting Text →

Typing and Inserting Text: To enter text, just start typing! The text will appear where the blinking cursor is located. Move the cursor by using the arrow buttons on the keyboard or positioning the mouse and clicking the left button. The keyboard Shortcuts listed below are also helpful when moving through the text of a document:

Move Action	**Keystroke**
Beginning of the Line	HOME
End of the Line	END
Top of the Document	CTRL+HOME
End of the Document	CTRL+END

Selecting a Text →

To change any attributes of text it must be highlighted first. Select the text by dragging the mouse over the desired text while keeping the left mouse button depressed, or hold down the **SHIFT** key on the keyboard while using the arrow buttons to highlight the text. The following table contains shortcuts for selecting a portion of the text:

Selection	Technique
Whole Word	Double click within the word
Whole Paragraph	Triple click within the Paragraph
Several Words or Line	Drag the mouse over the words, or Hold down SHIFT+Arrow Key
Entire Document	Chose→Editing→Select→Select All from Ribbon or Press Ctrl+A

Inserting Additional Text →

Text can be inserted in a document at any pint using of the following methods:

Type Text: Put your cursor where you want to add the text and begin typing

Copy and Paste Text: Highlight the text you want to copy and right click and click **Copy**, put your cursor where you want the text in the document and right click and click **Paste.**

Cut and Paste Text: Highlight the text you wish to copy and right click and click **Cut**, put your cursor where you want the text in the document and right click and click **Paste**.

Drag Text: Highlight the text you wish to move, click on ut and drag it to the place where you want the text in the document.

You will notice that you can also use the Clipboard group on the Ribbon.



Rearranging Block of Text →

To rearrange text within a document, you can utilize the **Clipboard Group** on the **Home Tab of** the Ribbon. Insert picture of clipboard group labeled

Move Text: Cut and Paste or Drag as shown above

Copy Text: Copy and Paste as above or use the clipboard group on the Ribbon

Paste Text: Use CTRL+V or use the Clipboard group to Paste, Paste Special, or Paste as Hyperlink

Deleting Block of Text →

Use the **Backspace** or **Delete** Keys on the Keyboard to delete text. Backspace will delete text to left of the cursor and Delete will erase text to the right. To delete a large selection of text, highlight it using any of the methods outlined above and press the **Delete** key.

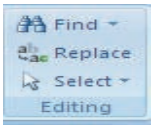
Search and Replace Text →

To find a particular word or phrase in a document:

Click **Find** on the **Editing Group** on the Ribbon

To find and replace a word or phrase in the document, click **Replace** on the **Editing Group** of the Ribbon.

You can use CTRL+F for **Find** and CTRL+H for **Replace.**



Undo Changes →

Click on the **Undo Button** ( ) of **Quick Access Toolbar**

You can use CTRL + Z for **Undo Changes**



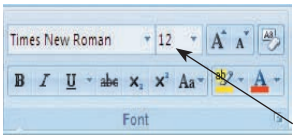
Styles →

A style is a format enhancing tool that includes font typefaces, font size, effects (bold, italics, underline etc.), colors and more. You will notice that on the Home Tab of Ribbon, that you have several areas that will control the style of your document: Font, Paragraph, and Styles.



Change Font typeface and Size →

To change Font typeface:

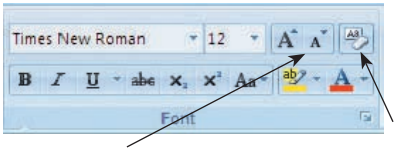


Click the arrow next to the font name and choose a font

To Change the Font Size:

Click on arrow next to the font size and choose the appropriate size, or

Click the **increase** or **decrease** font size button.

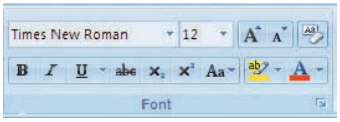


Font Styles and Effects →

Font styles are predefined formatting options that are used to emphasize text. They include: Bold, Italic, and Underline. to add these to text:

Select the text and click the **Font Styles** included on the Font Group of Ribbon or

Select the text and right click to display the font tools



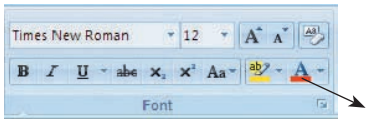
Change Text Color →

To change the text color:

Select the text and click the **colors** button included on the Font Group of the Ribbon, or

Highlight the text and right click and choose the colors tool.

Select the color by clicking the down arrow next to the font color button.

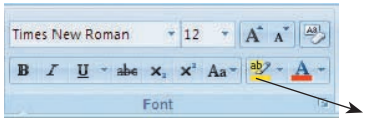


Highlight Text →

Highlighting text allows you to use emphasize text as you would if you had a maker. To highlight text:

Select the text

Click the **Highlight Button** on the Font Group of the Ribbon, or



Select the text and right click and select the highlight tool

To change the color of the highlighter click on down arrow next to the highlight button

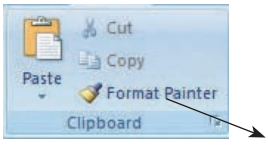
Copy Formatting →

If you have already formatted text the way you want it and would like another portion of the document to have the same formatting, you can copy the formatting. To copy the formatting, do the following:

Select the text with the formatting you want to copy

Copy the format of the text selected by clicking the **Format Painter** button on the Clipboard Group of the Home Tab

Apply the copied format by selecting the text and clicking on it.



Formatting Paragraph→

Formatting paragraphs allows you to change the look of the overall document. You can access of the tools of Paragraph formatting by clicking the **Page Layout** Tab of the Ribbon or the **Paragraph** Group on the Home Tab of the Ribbon.

Change Paragraph Alignment→

The Paragraph alignment allows you to set how you want text to appear. To change the alignment:

Click the Home Tab→Select Paragraph from Ribbon→ Under General Tab→ Select Alignment from List

Align Left: The text is aligned with your left margin

Center: The text is centered within your margin

Align Right: Aligns text with the right margin

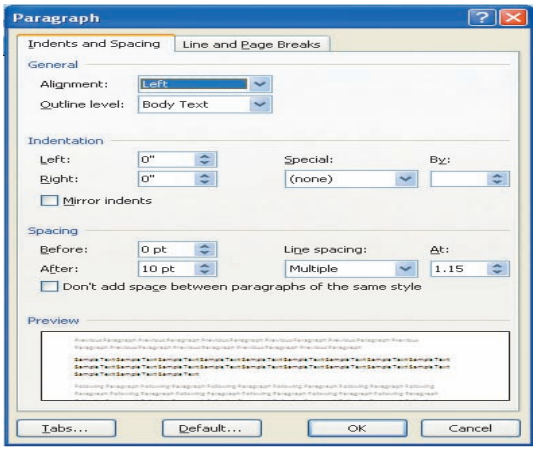
Justify: Aligns text to both the left and right margins

Indent Paragraphs→

Indenting paragraphs allows you to set text within a paragraph at different margins. To indent Paragraph, you can do: The Home Tab → Select Paragraph from Ribbon → Indention Tab → Select Indentation Setting.

There are several options for indenting:

- **First Line:** Controls the left boundary for the first line of a Paragraph
- **Hanging:** Controls the left boundary of every line in a Paragraph except the first one
- **Left:** Controls the left boundary for every line in Paragraph
- **Right:** Controls the right boundary for every line in Paragraph



Add Borders and Shading →

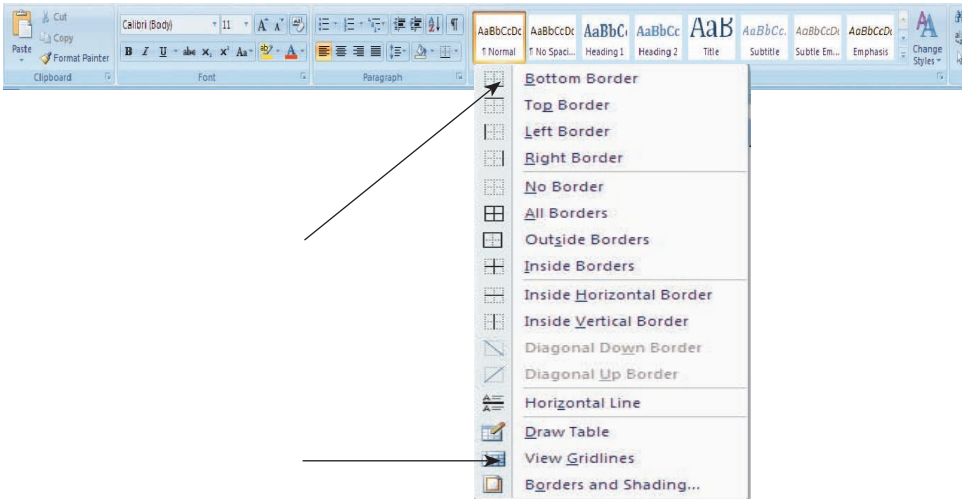
You can add borders and shading to paragraphs and entire pages. To create a border around a paragraph or paragraphs:

Select the area of text where you want the border or shading

Click the **Borders** Button on the Paragraph Group on the Home Tab

Choose the **Border and Shading**

Choose the appropriate options



Create a Table →

To create a table:

Place the cursor on the page where you want the new table

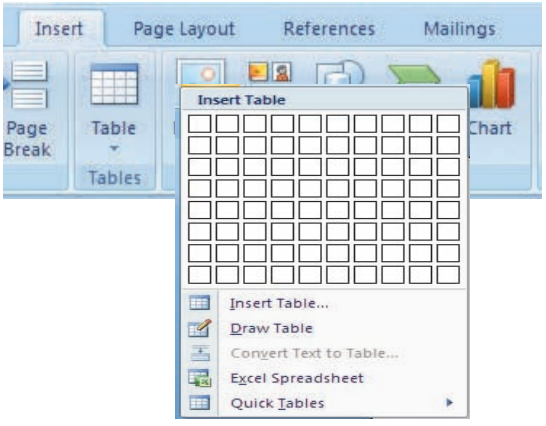
Click the **Insert Tab** of the Ribbon→ Click the **Tables** Button on Table Group→You can create a table one of four ways:

Highlight the number of row and columns

Click **Insert Table** and enter number of rows and columns

Click the **Draw Table**, create your table by clicking and entering the rows and columns

Click **Quick Tables** and choose a table



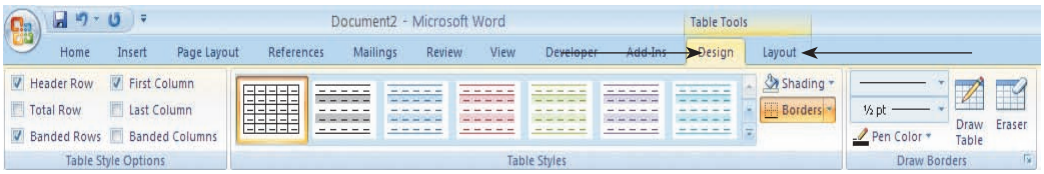
Enter Data in a Table→

Place the cursor in the cell where you wish to enter the information, Begin typing.

Modify the Table Structure and Format a Table→

To modify the structure of table:

Click the table and notice that you have two new table on the Ribbon: **Design and Layout**. These pertain to the table design and layout.



On the Design Tab, you can choose:

Table Style Options

Table Styles

Drawn Borders

To **Format** a table, click the table and then click the **Layout** Tab on Ribbon. This Layout tab allows you to:

View Gridlines and Properties (from the Table Group)

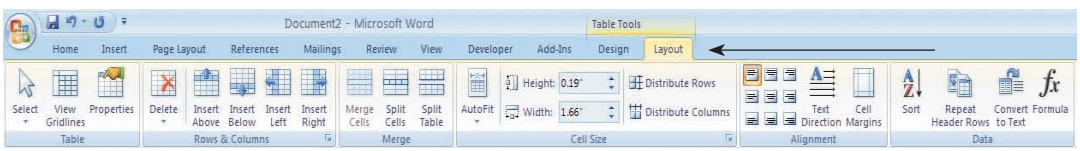
Insert Rows and Columns (from the Rows & Columns Group)

Delete the Table, Rows and/or Columns (from the Rows & Columns Group)

Merge or Split Cells (from the Merge Group)

Increase and Decrease cell size (Cell Size Group)

Align text within the cells and change text directions(Alignment Group)



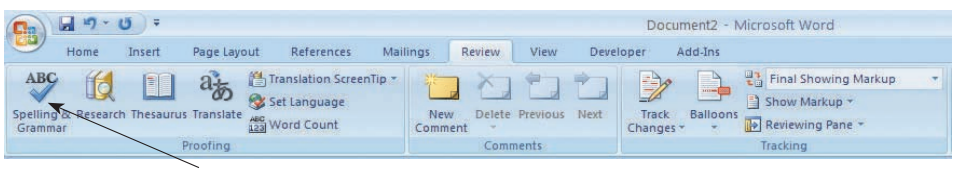
Spelling and Grammar →

To check the spelling and grammar of document

Place the cursor at the beginning of the document or the beginning of the want to check

Click the **Review** Tab on the Ribbon

Click **Spelling & Grammar** on the Proofing Group.



Any errors will display a dialog box that allows you to choose a more appropriate spelling or phrasing.

If you wish to check the spelling of an individual word, you can right click any word that has been underlined by Word and choose a substitution.



Mail Merge in Word →

Mail merge is a tool which allows you to create form letters, mailing labels and envelopes by linking a main document to a set of data or data source. It is the process of combining a list of data with a template.

The mail merge process involves the following:

The Main Document - contains the text and graphics that are the same for each version of the merged document.

Data Source - a file that contains the information to be merged into a document. For example, the names and addresses of the recipients of a letter.

Mail Merge - Form Letters →

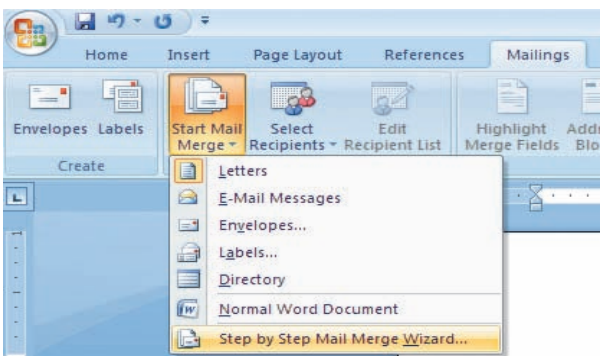
Open **Microsoft Word**

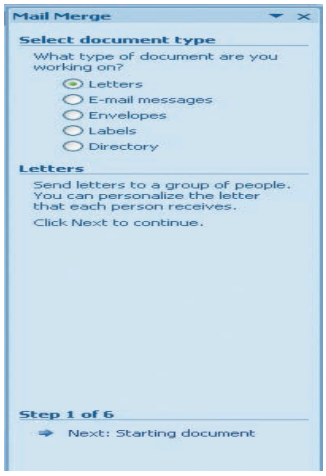
Type the letter with all needed text and formatting leaving areas for the data source data blank (ex name, address....)

Click the **Mailings tab**

Click **Start Mail Merge**

Click **Step by Step Mail Merge Wizard**





The **Mail Merge task pane** appears on the right of your screen. Note there are 6 steps.

Step1→

Click **Letters** for the document type

Click **Next: Starting document**

Step2→

Click **Use the current document** under **Select starting document**

Click **Next: Select recipients**

Step3→

The recipients can come from either an existing Excel file, or Access table or you can create a new list.

If Using an Existing List:

Click **Use an existing list** under **Select recipients**

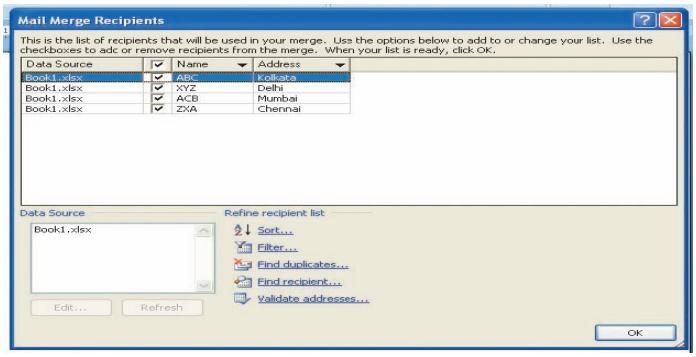
Click **Browse**

Select the file

Click **Open**

Mail Merge Recipients opens showing the names and addresses from your file

Click **OK**



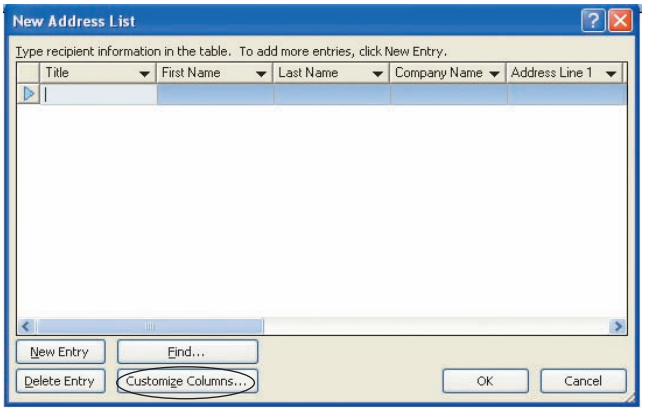
Click **Next: Write your letter**

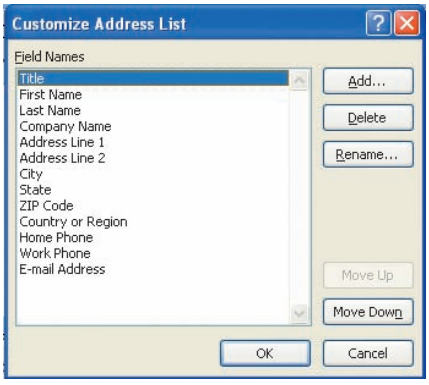
To Type a New List:

Click **Type a new list** under **Select recipients**

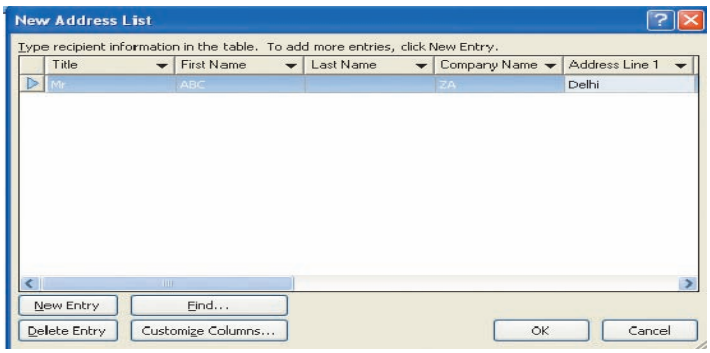
Click **Create**

Click **Customize Columns** to modify the list of fields





- Delete any unnecessary field names and/or add new ones
- Click **OK**
- Type records here hitting **TAB** to advance to the next field and to continue adding new records



- Click **OK**
- Click **Save**

  The recipients list will be saved as a separate file as a Microsoft Access file type. It is saved in the **My Data Sources folder**. It is recommended to save the file in this folder.

- Click Next: **Write your letter**

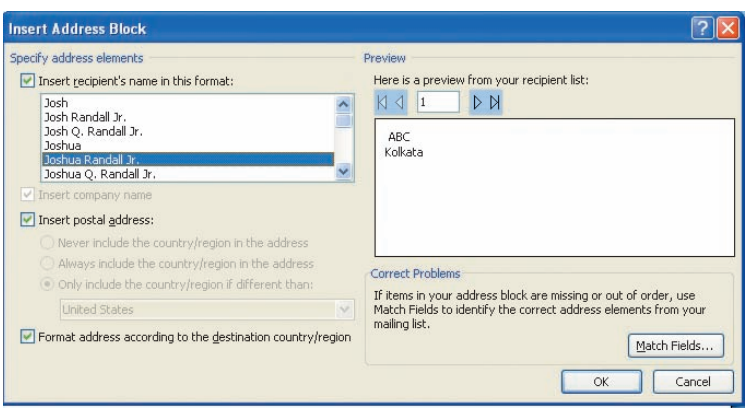
Step4 →

- Click the location in your document where the data from the mail merge fields need to be inserted
- Click Address block...
- Select the address elements you want included
- Click **OK**

The field name will look like this: **<<AddressBlock>>**

The Address block will insert the following fields

including any necessary punctuation: First Name,



Last Name, Company, Address 1, Address 2, City,

State, Postal Code.

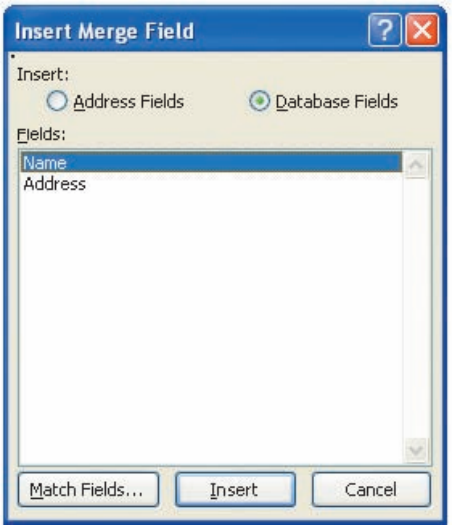
If your fields do not match the ones listed above or

you have additional fields, click **More items...**

- Click on the field from the list
- Click **Insert**
- Click **Close**

The field name will look like this - **«First_Name»**

- Repeat this step until all fields have been inserted. Remember to put spaces and punctuation where needed.
- Click Next: **Preview your letters**



Step5 →

Here is where you can preview the first page with the fields filled in.

Click Next: **Complete the merge**

Step6→

To Complete the Merge:

- Click **Print** to send directly to the printer
- Click **Edit individual letters** to create a new file

  Remember to save your document as you go. The next time you open your document and click on **Step by Step Mail Merge**, the data file will be attached.

Mail Merge- Labels →

- Open a new blank document
- Click the **Mailings** tab
- Click **Start Mail Merge**
- Click **Step by Step Mail Merge Wizard**

Step1→

- Click **Labels** for the document type
- Click Next: **Starting document**

Step2 →

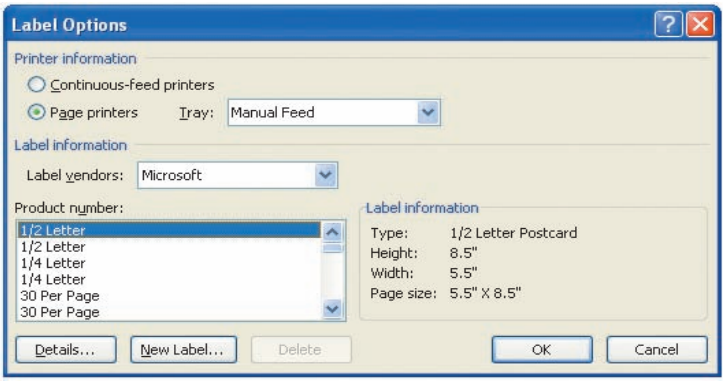
- Click **Label** options under **Change document layout**
- Choose the label style you are using
- Click **OK**
- Click Next: **Select recipients**

Step3 →

- Click Use an existing list under Select

  Recipients

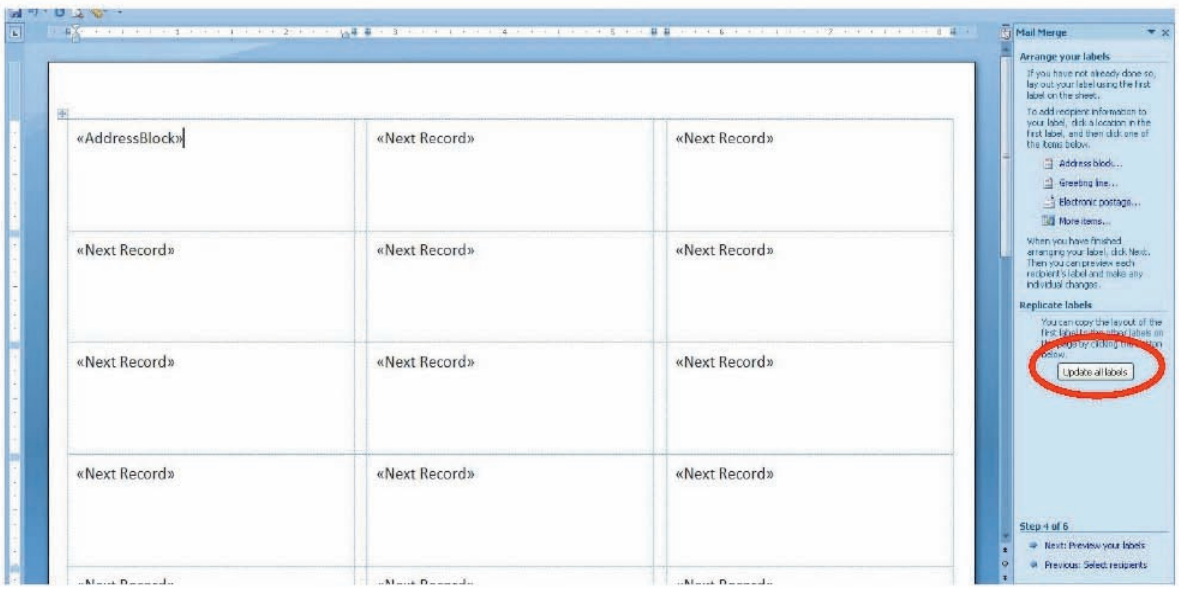
- Click **Browse**
- Select the file that contains the names and addresses



- Click **OK**
- Click Next: **Arrange your labels**

Step4 →

- Click in the first label box and click on either **Address block** or **More items** to insert the data fields



- Click **Update all labels** to include the fields on all labels
- Click Next: **Preview your labels**

Step5 →

Here is where you can preview the labels:

- Click Next: **Complete the merge**

Step6 →

Click Print to send directly to the printer

Or

Click **Edit individual labels** to create a new file

Tabs →

Tabs allow you to create simple tables of data that line up along a particular vertical position. You can also use advanced tab settings to create paper forms for print outs, or basic tables of contents. Generally, these items contain dotted or solid lines for you to sign on or to indicate a page number for a topic - these lines can be generated with leader tabs.

Basic tabs with alignment →

There are several different kinds of alignments with tabs we will explore some of them here.

- A Left tab stop sets the start position of text that will then run to the right as you type.
- A Center tab stop sets the position of the middle of the text. The text centers on this position as you type.
- A right tab stop sets the right end of the text. As you type, the text moves to the left.
- A Decimal tab stop aligns numbers around a decimal point. Independent of the number of digits, the decimal point will be in the same position. (You can align numbers around a decimal character only; you cannot use the decimal tab to align numbers around a different character, such as a hyphen or an ampersand symbol.)
- A bar tab stop doesn't position text. It inserts a vertical bar at the tab position.

To Change Default Tab stop →

- On the PAGE LAYOUT Ribbon, click the PARAGRAPH DIALOG BOX LAUNCHER.
- In the PARAGRAPH dialog box, click TABS.
- In the DEFAULT TAB STOPS box, enter the amount of spacing that you want between the default tab stops.

Note: When you press the TAB key, your tab will stop across the page at the distance that you specified.

Set manual tab stops with ruler →

You might want to use the ruler to set manual tab stops at the left side, middle, and right side of your document. If you don't see the horizontal ruler that runs along the top of the document, click the VIEW RULER button at the top of the vertical scroll bar.

You can quickly set tabs by clicking the tab selector at the left end of the ruler until it displays the type of tab that you want and then clicking the ruler at the location you want.

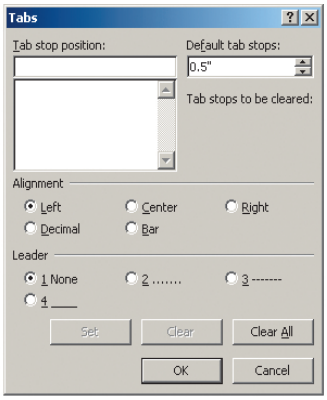
To use the horizontal ruler to set tab stops→

- By default, there are no tab stops on the ruler when you open a new blank document.
- The final two options on the tab selector are actually for indents. You can click these and then click the ruler to position the indents, rather than sliding the indent markers along the ruler. Click FIRST LINE INDENT, and then click the upper half of the horizontal ruler where you want the first line of a paragraph to begin. Click HANGING INDENT, and then click the lower half of the horizontal ruler where you want the second and all following lines of a paragraph to begin.
- When you set a BAR TAB STOP, a vertical bar line appears where you set the tab stop (you don't need to press the TAB key). A bar tab is similar to strikethrough formatting, but it runs vertically through your paragraph at the location of the bar tab stop. Like other types of tabs, you can set a bar tab stop before or after you type the text of your paragraph.
- You can remove a tab stop by dragging it (up or down) off the ruler. When you release the mouse button, the tab stop disappears.

- You can also drag existing tab stops left or right along the ruler to a different position. When multiple paragraphs are selected, only the tabs from the first paragraph show on the ruler. If you set manual tab stops, the default tab stops are interrupted by the manual tab stops that you set. Manual tab stops that are set on the ruler override the default tab stop settings.

Set manual tab stops with dialog→

If you want your tab stops at precise positions that you can't get by clicking the ruler, or if you want to insert a specific character (leader) before the tab, you can use the TABS dialog box. To display this dialog box, double-click any tab stop on the ruler.



To set manual tab stops→

- On the PAGE LAYOUT Ribbon, click the PARAGRAPH DIALOG BOX LAUNCHER.
- In the PARAGRAPH dialog box, click the TABS button. The following dialog appears.
- In the DEFAULT TAB STOPS box, enter the amount of spacing that you want between the default tab stops.

Note: When you press the TAB key, your tab will stop across the page at the distance that you specified.

Tab stop position→

Type the position on the ruler where you want to create a new tab stop, or select an existing tab stop from the list to modify its properties.

Default tab stops→

Specifies amount of spacing that is applied each time you press the TAB key.

Tab stops to be cleared→

Displays tab stops that have been marked for deletion from the TAB STOP POSITION list. Cleared tabs are deleted from the list when you click OK.

Alignment→

- LEFT Sets a left start position of text that will then run to the right as you type.
- CENTER sets the position of the middle of the text. The text centers on this position as you type.
- RIGHT Sets a right start position of text that will then run to the left as you type.
- DECIMAL Aligns numbers around a decimal point. Independent of the number of digits, the decimal point will be in the same position. (You can align numbers around a decimal character only; you cannot use the decimal tab to align numbers around a different character, such as a hyphen or an ampersand symbol.)

- BAR Inserts a vertical bar at the tab position. Not used for positioning text.

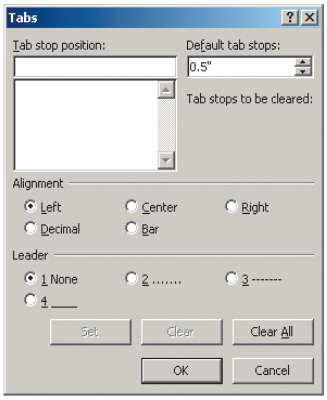
Creating Leader Tabs→

Use this feature to fill the empty space before a tab stop with dotted, dashed or solid lines. This effect is most commonly seen in a table of contents. The right aligned tab for the numbers in the example below has a dotted leader tab.

Chapter 1 1

Chapter 2 12

Chapter 3 20



TO CREATE A LEADER FROM AN EXISTING TAB→

- On the PAGE LAYOUT Ribbon, click the PARAGRAPH DIALOG BOX LAUNCHER.
- In the PARAGRAPH dialog box, click the TABS button. The TABS dialog appears.
- Select the tab stop in the TAB STOP POSITION: list.
- Choose one of the 4 Leader types.
- Click on the SET button to save the tab.
- Click on OK to return to the document.

Note: You can also create the Tab from scratch in the Tab dialog box

To create a new tab and assign a leader→

- On the PAGE LAYOUT Ribbon, click the PARAGRAPH DIALOG BOX LAUNCHER.
- In the PARAGRAPH dialog box, click the TABS button. Type in the new tab position in the TAB STOP POSITION: field
- Choose the ALIGNMENT and optionally choose the LEADER (the default is None).
- Click on the SET button to save the tab.
- Choose OK.

Note: The Clear button removes the selected tab, whilst Clear All removes all the tabs in the selected paragraph(s). Note tabs are a paragraph format and as such will display differently when you click in different paragraphs.

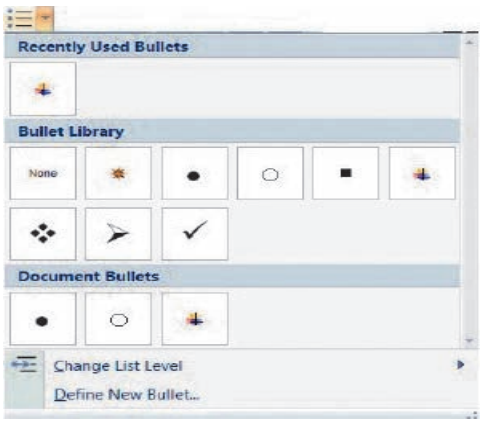
Bulleted and numbered lists→

Word has tools for automatically assigning bullets and numbers to lists. You can choose from a variety of different number formats and select which bullet symbols to use. You can also create multi-level lists very easily using this feature. With numbered lists, if you move, delete or add items, Word will automatically renumber the list so that you always have the correct numeric sequence.

Bullets→

Bullets are symbols that can be used to denote list items or headings. They attach themselves to paragraphs within a document.

To create a bulleted list→



- Type the list one line under the other.
- If you want blank lines of space between list items select the lines and use the SPACE AFTER setting in the PARAGRAPH dialog.
- Click the BULLETS button in the PARAGRAPH group to apply bullet symbols to your list using the default bullet style (the button will switch on).

Remove Bullets→

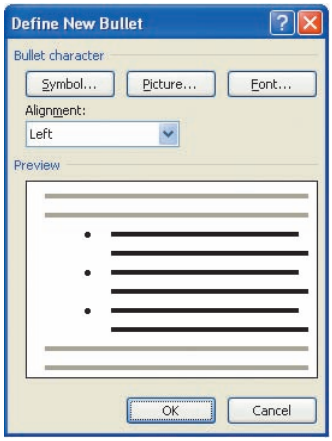
When you want to add a paragraph underneath your last list item, you may find that the bullets continue. This is because bullets and numbers are paragraph level formats and Word will copy them from one paragraph to the next when you press the ENTER key. When you don't want the bullets any more, if you press ENTER again, Word will assume that you have finished your list and remove it accordingly.

To switch bullets off→

- Click the cursor on the paragraph where the bullet is, or if the bullets are on several paragraphs, select them.
- Click the BULLETS button in the PARAGRAPH group (the button will switch off)

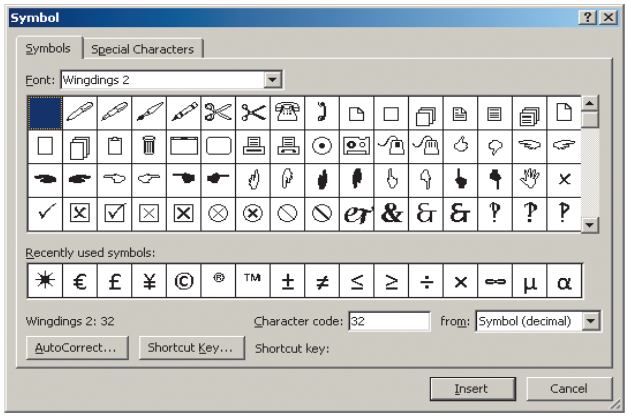
Define A New Bullet→

The bullets menu gives you a small selection of pre-picked bullet symbols for you to choose from. If none of those is suitable for your list, you can define a new bullet from scratch with a palette that contains a bigger selection of symbols. You can also change the indent positions of your list items. (Using the paragraph dialog).



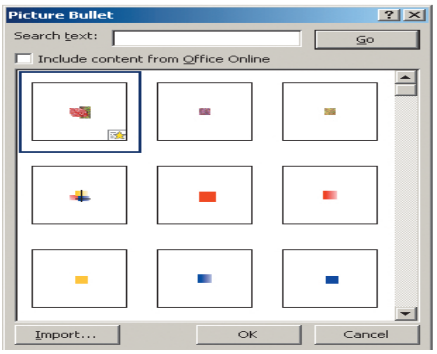
To define a new bullet →

- Click on drop down arrow to right of BULLETS and choose DEFINE NEW BULLET a dialog will appear.
- Click the SYMBOL button to select a different symbol. This displays the symbol dialog below:
- Initially Word displays symbols from the Symbol font. You can choose from a different font by clicking the drop down list arrow to the right of the FONT box.



Wingdings, Webdings and Monotype Sorts have a large variety of useful symbols to use for bullet points. When you alter the bullet symbol Word will use that symbol for all new lists when the Bullets button is clicked.

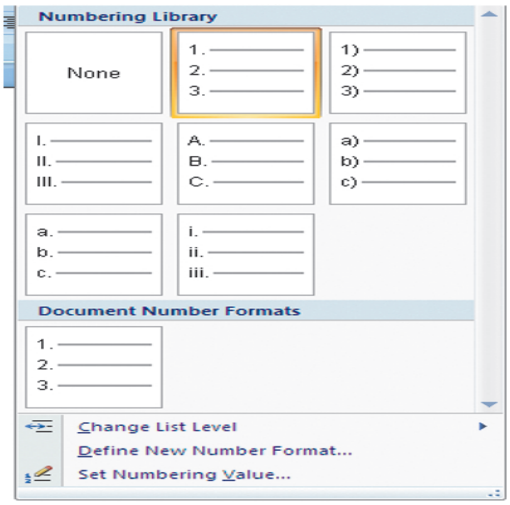
- Click on a symbol from the palette to select it then click OK to go back to the previous dialog. The selected bullet will be displayed in one of the preview panes.



- Click the FONT button to access the FONT dialog if you want to make changes to bullet size and style.

Numbering →

You can add numbers to paragraphs in a document. Word lets you choose between varieties of different numbering styles.



To apply numbers to a list →

- Type the list. And select it.
- If you want blank lines of space between list items select the lines and use the AFTER setting in the PARAGRAPH dialog.
- Click the NUMBERS button on the PARAGRAPH group to apply numbers to your list (the button will switch on).

Remove Numbers →

When you want to add a paragraph underneath your last list item, you may find that the numbers continue. This is because bullets and numbers are paragraph level formats and Word will copy them from one paragraph to the next when you press the ENTER key.

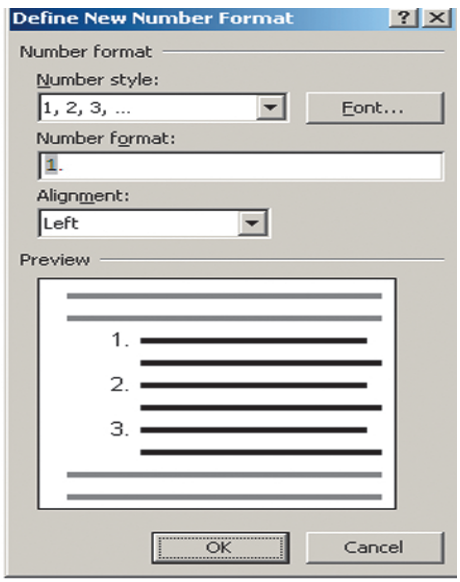
To switch numbers off →

- Click the cursor on the paragraph where the number is, or if the numbers are on several paragraphs, select them.
- Click the NUMBERS button on the PARAGRAPH group.(Button will switch off).

To change the numbering style →

- Select the numbered list.
- Use the drop down arrow to the right of the numbering button to see a selection of numbering styles after making a different selection click to apply style to highlighted list.

You may wish to create your own style of numbering for your document this is very easy in 2007:



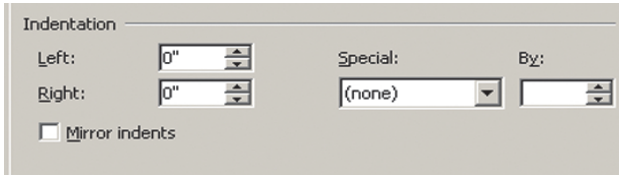
To create a numbering style→

- Use the drop down arrow to the right of the NUMBERING button to see a selection of numbering styles select at the bottom DEFINE A NEW NUMBER FORMAT. The dialog box to the above right is displayed with the options:

- Click the drop-down list arrow to the right of the NUMBER STYLE box. Word offers a variety of different numbering styles for lists, standard Arabic numbers, and Roman numerals and so on.
- Click on the required style from the displayed list.
- Click on the FONT button. The FONT dialog opens allowing you to select font options for the selected number style.
- After selection click OK to return you to the DEFINE NEW NUMBER FORMAT dialog box.
- Add other characters to the NUMBER FORMAT text box to enhance your number style. Use this option to add extra digits to numbers (e.g. if you want extra decimal places) or to add prefix and suffix characters (e.g. the word "Item", -dash etc.).
- Use the ALIGNMENT drop down box to allow a change in alignment of the numbers to left, right or centre.
- Click OK to apply all options selected to your list.

To change numbered list indents→

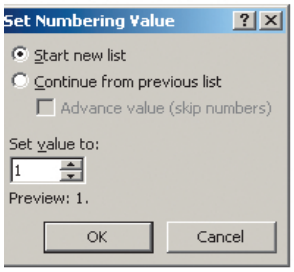
- Select the list.
- Open the PARAGRAPH dialog using the DIALOG BOX LAUNCHER.
- To change the number position, set the left indent to where you want the bullet to appear



- From the SPECIAL drop down box select HANGING.
- In the by box set the measurement where you want the text to start.
- Click OK to apply the new indents to the selected items and close the dialog

To Change Start Number of List→

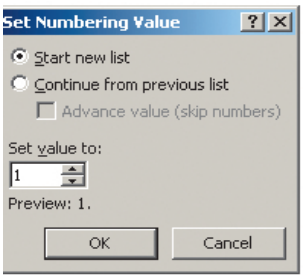
Some list points can be several paragraphs long. When this is the case, you will need to switch the numbering off for those paragraphs that "belong" to the previous paragraph's number. When you are ready to start numbering again, Word will allow you to continue using the next number in sequence.



To change the start number→

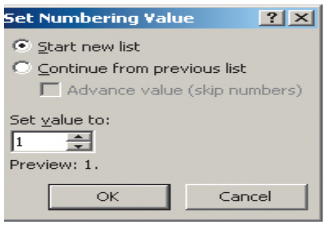
- Click in the numbered paragraph you wish to change the number for.
- Click on the drop down arrow to the right of the NUMBERING button and select, near the bottom
- SET NUMBERING VALUE a dialog will appear.

- Enter the desired number value in the SET VALUE TO box and click OK. The paragraph should now begin with the desired number.



To continue numbering from a previous list→

- Click in the numbered paragraph you wish to change the number for.



- Click on the drop down arrow to the right of the NUMBERING button and select, near the bottom SET NUMBERING VALUE a dialog will appear.
- 3. Select CONTINUE FROM PREVIOUS list and click OK your list should now continue numbering from the previous list.

Start A New List→

There may be occasions where you need to end one list and begin a new one straight away. Unless you tell it otherwise, Word will assume that the numbering should follow on in sequence from the previous list.

To restart numbering→

- Click in the numbered paragraph you wish to change the number for.
- Click on the drop down arrow to the right of the NUMBERING button and select, near the bottom SET NUMBERING VALUE a dialog will appear.
- Select START NEW LIST and click OK your list should now start again from 1.

Applying A Multi-Level List→

You can apply lists using Word's automatic numbering tools that have many different list levels. This is useful if the list you are creating has sub-points which need to line up properly. Word will initially use the top level style for all list items. Use the keyboard to demote and promote items to the required levels.

To apply a multi-level list→

- Type the list one line under the other.
- If you want blank lines of space between list items select the lines and use the SPACE AFTER setting in the PARAGRAPH dialog.
- Use the drop down arrow to the right of the MULTI-LEVEL NUMBERING button to see a selection of multi-level numbering styles after making a selection click to apply style to highlighted list.

To promote an item →

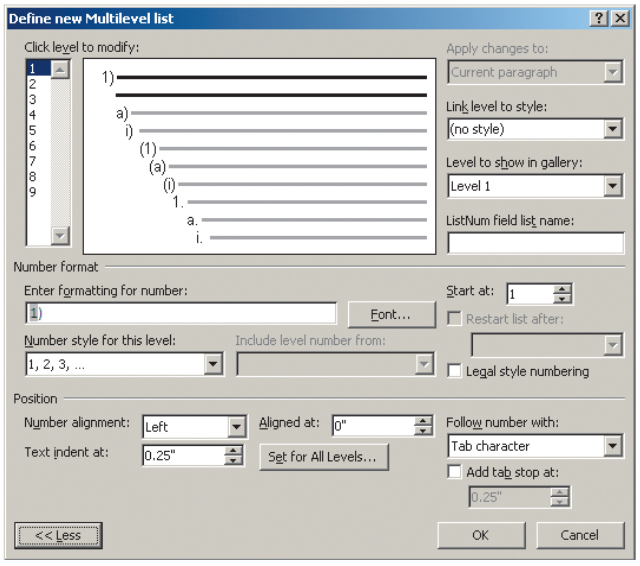
Position the cursor somewhere in the paragraph, or if you want to demote several paragraphs, select them and click the indent button in the paragraph group or press the TAB key.

To demote an item →

Position the cursor somewhere in the paragraph, or if you want to demote several paragraphs, select them and click the outdent button or hold down the SHIFT and TAB key.

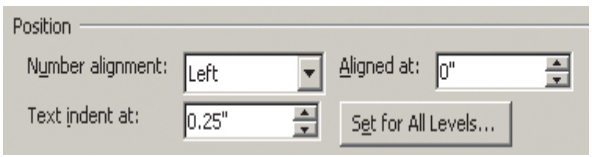
To Define A New Multi Level List →

If none of the multi level lists suit your purposes it is possible to define one of your own with many options all in one places to set the indents and number styles required for your document:



To define new list →

- Use the drop down arrow to the right of the multi-level numbering button and near the bottom; choose DEFINE NEW MULTI-LEVEL LIST a dialog (above) will appear.
- Select a level to modify (1-9)
- Click the drop-down list arrow to the right of the NUMBER STYLE box. Word offers a variety of different numbering styles for lists, standard Arabic numbers, and Roman numerals and so on.
- Click on the required style from the displayed list.
- Click on the FONT button. The FONT dialog opens allowing you to select font options for the selected number style.
- Add other characters to the ENTER FORMATTING FOR NUMBER text box to enhance your number style. Use this option to add extra digits to numbers (e.g. if you want extra decimal places) or to add prefix and suffix characters (e.g. the word "Item", -dash etc.).



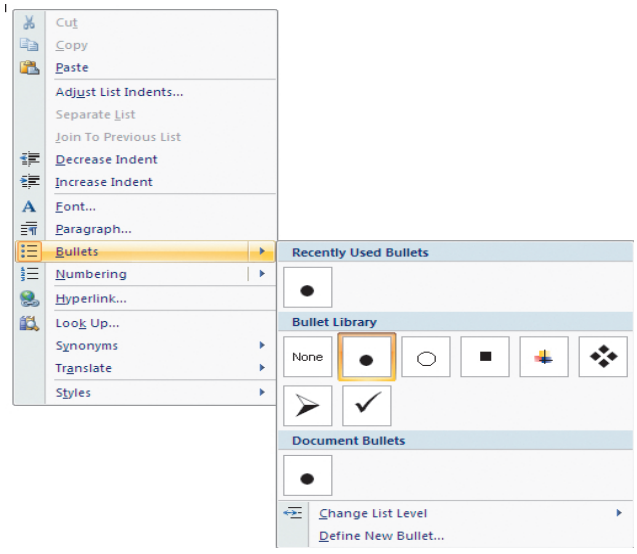
Position →

- Use the NUMBER ALIGNMENT drop down box to allow a change in alignment of the numbers to left, right or centre.
- Either enter a number or use the spin buttons to set the indent for the number or character for this level.
- Either enter a number or use the spin buttons to set the indent for the text you will type at this level (where you want your text to start).
- If you want the same set of indents for all levels then click the SET FOR ALL LEVELS button the indents chosen will be applied for all levels within your list.
- You may now work through the levels selecting the alignment, number stle and formatting for as many levels as you would use.
- Click ok to complete and create your new multi level list

Bullets And Numbering With The Shortcut Menu →

You can apply Bullets and Numbering from the shortcut menu that appears when you click the right-mouse button over a selection.

To use shortcut menu for bullets/numbering →



- Select the items to numbered or bulleted.
- Position the mouse anywhere over the highlighted area and click the right mouse button.
- From the resulting shortcut menu, choose the Bullets or Numbering options you should see the same options as if you had used the drop down arrow to the right of the buttons on the home ribbon.
- Click on the style you want to apply that style of bullets or numbering to your selected text.

Apply Bullets And Numbers As You Type →

You can tell Word that you are about to type a numbered or bulleted list by starting the first list item in a special way. When you press ENTER to start a new line, Word will aut format your current text with standard bullets and numbers.

To apply bullets as you type→

Start the list by typing an asterisk and then press TAB. Type the list text item immediately after and then press ENTER. Word will change the asterisk to the standard bullet symbol and start the next line with the bullet, ready for you to type the next item.

To apply numbers as you type→

Type the first number and press TAB. Type the first list item immediately after and then press ENTER. Word will continue the numbering on the new line ready for you to type the next item. You can use a soft return to insert blank (un-numbered or un-bulleted) lines between list items.

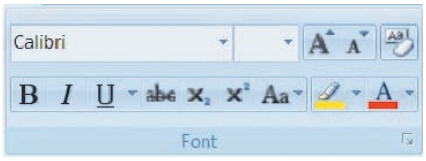
Text formats→

Word divides formatting into two types – Character formats and paragraph formats. Character formats can be applied to individual characters within a document. They include BOLD, italic and different font styles and sizes. Paragraph formats affect whole paragraphs and control the layout of text on a page such as alignment, indents and so on.



Character Formats→

Word is best suited to applying formats to text that has already been typed. It is often better to get the raw information in the document without worrying about how it looks and then going back afterwards and applying the formats.



Formatting Font Group →

The formatting font group on the HOME ribbon contains buttons for applying some of the most commonly used formats.

Font Style→

The font style controls what individual characters look like. True Type fonts will always look the same on screen as in a printed copy. Some fonts are specified (the characters have "curly" edges, whilst others are plain (sans serif).



To change the font →

- Select the text to change.
- Click on the drop-down list arrow to the right of the currently displayed font name.
- Select the font to use – the selected text will alter accordingly

Point Size→

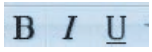
This controls the size of the printed characters.

To change the point size→

- Select the text to change.
- Click on the drop-down list arrow to the right of the currently displayed point size.
- Pick a new number from the list – the selected text will change size accordingly.

Bold, Italic And Underline→

Bold, italic and underline can be applied to the selection using buttons on the formatting toolbar or keyboard shortcuts.

Apply bold, italic or underline→ 

- Select the text to change.
- Click on either the B, I or U buttons on the toolbar. The button will "switch on" and the selected text will display the applied format.

Remove Bold, Italic and Underline→

- Select the text with the format.
- Click the Bold, Italic or underline button to turn the format off.

Text Highlights→

Just as you can use a fluorescent marker to highlight the salient points on a printed page, Word allows you to highlight text on screen. Highlights will show in the printed document in colour if you have a colour printer, or in grey tones if you have a black and white printer.

To highlight text→

- Click the button to switch the highlight tool on.
- Drag your mouse over the text to highlight.
- When you have finished, click the highlight button once more to switch the tool off.

Font Colour→

This will change the colour of on-screen text. It will also print the text in the chosen colour if you are connected to a colour printer.

To change font colour→

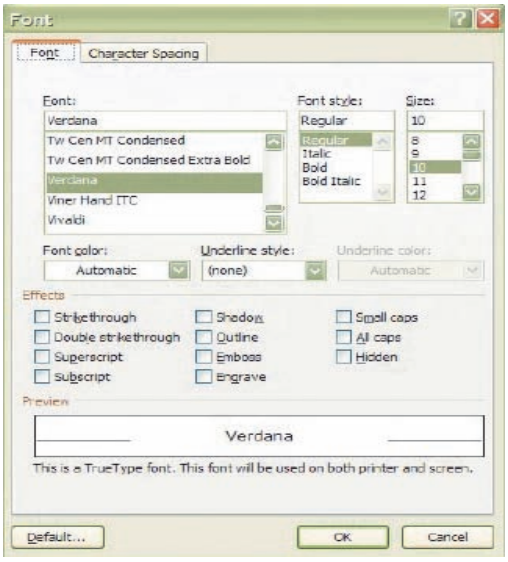
- Select the text you want to change.
- Click the drop-down list arrow displayed on the right-hand side of the button and choose the desired colour.

To reset font colour→

- Select the text you want to reset to the default colour.
- Click the drop-down list arrow displayed on the right-hand side of the Font colour button.

- The Automatic option will reset text back to the default colour (normally black).

Font dialog →



The Formatting group contains the most commonly applied formats; however there are more options available in the Format Font dialog box.

To access the Font dialog box→

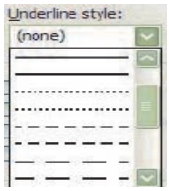
- Select the text to format.
- Clicking on the DIALOG BOX LAUNCHER in the font group will open the FONT dialog.
- The dialog box contains two tabs – FONT and CHARACTER SPACING which are discussed below.

Font Tab→

Many of the options on the Font tab are the same as those on the formatting toolbar, however, the UNDERLINE options include some extra underline styles. The dialog box also has more effects than can be achieved using the formatting toolbar.

To apply underline styles from dialog→

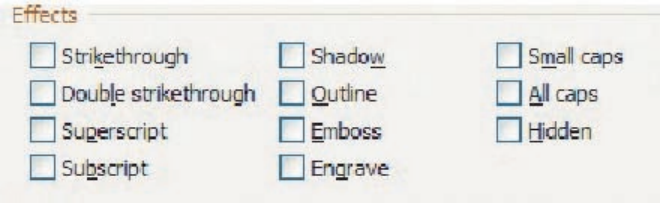
- Select the text to format.
- Access the FONT dialog and click the FONT tab.
- Click the drop-down arrow to the right of the UNDERLINE STYLE box – a list of different underline options will appear.



- Choose your preferred option by clicking on it. The PREVIEW window at the bottom of the dialog box displays a preview of how your text will look if you choose to keep the applied formats.
- Click the OK button to keep the format. Clicking CANCEL will abandon any choices you have made and close the dialog box.

Effects→

Most of the effects change the appearance of the characters. SUPERSCRIPT and SUBSCRIPT allow you to raise and lower characters (e.g. 10m2 or H2o). Some effects have more useful functions – for example HIDDEN renders text on-screen and in the printed document invisible, particularly useful if you want to hide references to the source of a document or picture so they don't get printed. Note however than Hidden text will show on-screen if the Show/Hide button is clicked on.



To apply effects→

- Select the text to format.
- Access the FONT dialog and click the FONT tab.
- Check the boxes by clicking in them with the mouse next to the relevant options to switch an effect on. The Preview window will show you what each one looks like.
- Uncheck the boxes to switch an effect off.

Some effects can be switched on in combination, others are mutually exclusive (for example you cannot have both Small Caps and All Caps applied as switching one on will automatically disable the other.

Character Spacing Tab→

This tab contains options that allow you to increase or decrease the amount of space between individual characters in a word, or raise or lower those characters in relation to the other characters positioned on the same line. The PREVIEW window at the bottom of the dialog will display what the selected text will look like as you change the settings.



Scale→

Changes the size and space between the individual characters in the selection.

To alter the scale→

- Select the text to format.
- Access the FONT dialog and click the CHARACTER SPACING tab.
- Click the drop down list next to the default Scale setting to list other percentage scales, some bigger and some smaller than the current figure.
- Choose a larger percentage to increase the space between the characters in the selected text and make the characters proportionally larger as well. Choose a smaller figure to squash characters together and also decrease their size in proportion to the scale percentage chosen.

To change spacing→

- Select the text to format.
- Access the Font dialog and click the character spacing tab.
- Click the drop down arrow to the right of the Spacing option.
- Choose "Expanded" (more space between the individual characters) or "Condensed" (less space between the individual characters).
- Use the By box which has up and down arrows that can be clicked to increase or decrease by how many points (or tenths of points) the characters are expanded or condensed.

Position→

"Normal" position places the characters on the same level as the other characters on that line. You can choose to have text raised or lowered instead.

To change character position→



- Select the text to format.
- Access the FONT dialog and click the CHARACTER SPACING tab.
- Display the list by clicking the arrow to the right of the Position box.
- Choose "RAISED" or "LOWERED" – the By box then allows you to increase or decrease (again in tenths of points) by how much your characters should deviate from the base line position.

Kerning→

You need this option because some fonts are proportional and others are not.

PROPORTIONAL fonts will adjust the amount of space between one character and the next depending on what that character is; for example the letter "I" is a thin character and does not need as much space as an "e".

NON-PROPORTIONAL fonts allocate the same amount of space for each character regardless of its width. The POINTS AND ABOVE box allows you to set a size above which Word will kern the fonts – if you are using a proportional font and you have used the Spacing option, you may need to switch the Kerning on to prevent the same amount of spacing being allocated to each character.

To activate kerning→

- Select the text to format.
- Access the FONT dialog and click the CHARACTER SPACING tab.
- Click in the KERNING FOR FONTS check box to switch kerning on.
- Use the POINTS AND ABOVE box to set the size at which Word will begin to kern fonts.

- When you have set all the options you require on this tab, click OK to apply them. CANCEL will abandon any changes you may have made.

Paragraph formats →

When you need to control how a paragraph lines up on a page, you apply paragraph formats. As with character formatting, some of the most commonly used options appear as buttons on the Formatting toolbar whilst others can only be accessed via the Paragraph dialog box.

Alignment →

You can select from four different alignment options in Word by clicking the relevant button (described below) :

To change alignment →

- Position the cursor in the paragraph whose alignment you want to change, or if you are aligning several paragraphs, highlight them.
- Click on the button for the alignment you require (see below).
- Click this button to left-align paragraphs. Left alignment ensures that the left edge of each line in the paragraph begins at the same place. Because of the word-wrapping, the right-hand edge of the paragraph won't line up exactly; this is sometimes called a "ragged" edge. Left alignment is the default alignment for new Word documents.
- Click this button to centre paragraphs. This will make each line of the paragraph position its centre point in the middle of the page. Both the left and right edges of the paragraph will be ragged.
- Click this button to right-align paragraphs. Right alignment ensures that the right edge of each line in the paragraph begins at the same place – the left edge will be ragged.
- Click this button to justify paragraphs. This ensures that both the left-hand and right-hand edges of the lines in the paragraph begin and end at the same position, eliminating any ragged edges.

Indents→

Indents allow you to control the white space at the left and right hand side of a paragraph. There are a variety of different methods for setting indents which are described below.

To indent from the left→

- Click the cursor inside the paragraph whose alignment you want to change or, if you are aligning several paragraphs, highlight them.
- Click the increase indent button to indent the selected paragraphs by ½ an inch from the left. You can click this button again to increase by a further ½ inch and so on.
- If you need to decrease the indent by ½ inch, click the decrease indent button to do this.

Proofing Text →

Spell checker & Thesaurus→

Auto Spelling /Grammar Check→

The proofing tools in Word are very useful in ensuring that the documents you print and distribute are as error-free as possible.



Word 2007 automatically checks spelling and grammar as you type provided the options have been set in the Word Options. Spelling mistakes are flagged by a wavy red line under the error whilst grammatical faults show with a wavy green line. You can correct these mistakes as they are flagged by moving the mouse over the error and clicking the right mouse button – a shortcut menu will appear offering suggestions.

To correct a flagged mistake→

- Click the right mouse button over the flagged mistake (e.g. a miss-spelt word).
- Click on a suggestion from the top section of the short cut menu to replace the flagged word or phrase with the one offered by the spell/grammar checker.

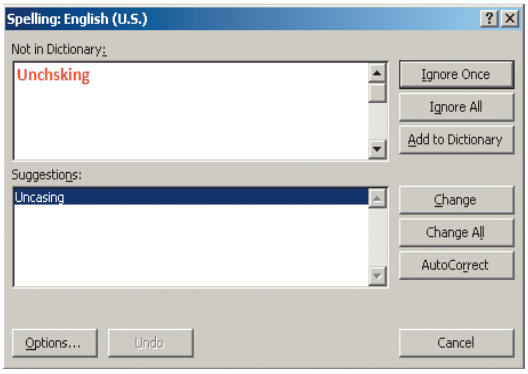
Manual Spelling/Grammar Check→

You can check the spelling and grammar of your document in one go by launching the spell/grammar checker. There are several ways you can do this, but as Word will start checking from wherever your cursor is down the document; it makes sense to first move the cursor to the very beginning (use CTRL HOME) before you commence the check).

To launch the spelling/grammar checker→

- Click the SPELLING & GRAMMAR button from the REVIEW ribbon in the PROOFING TOOLS group.
- Word will launch the Spelling and Grammar dialog shown below:





- The "error" shows in red in the box marked NOT IN DICTIONARY while any suggestions are listed in the box below. Down the right-hand side of the dialog are a series of buttons allowing you to carry out different commands and these are described below:

To ignore the mistake→

- Click IGNORE to ignore the highlighted word and move on to the next item.

To add a word to the custom dictionary→

- Clicking ADD TO DICTIONARY appends the highlighted word to your custom dictionary, ensuring that it will never be flagged as an error again. The spelling/grammar check will move on to the next item.

To change the mistake→

- Select the suggestion you want to replace the highlighted item with by clicking it with the mouse.

- Click the CHANGE button, to substitute the suggestion for the flagged word and move you to the next item.

If you have made the same mistake throughout a document, when the spell/grammar check hits the first one you can correct them all by clicking the CHANGE ALL button. The check will move on to the next item.

To use Autocorrect→

- Click AUTOCORRECT to allow Word to make a decision about the error for you using its AutoCorrect feature.

To undo a command→

- If you don't like the replacement you can click the UNDO button which will become available at the bottom of the dialog to go back one step.

Pausing The Spell/Grammar Check→

When a check is launched, you can see the highlighted items that Word considers to be errors behind the dialog box that it supplies to correct them. If none of the options in the dialog box are suitable you can follow the instructions below to make changes.

To pause the spelling/grammar checker→

- Click outside the box, in the document itself and make manual corrections. This will pause the spell/ grammar check (the dialog box options will appear "dimmed").
- Once you have finished editing, click the RESUME button to reactivate the spell/grammar check.

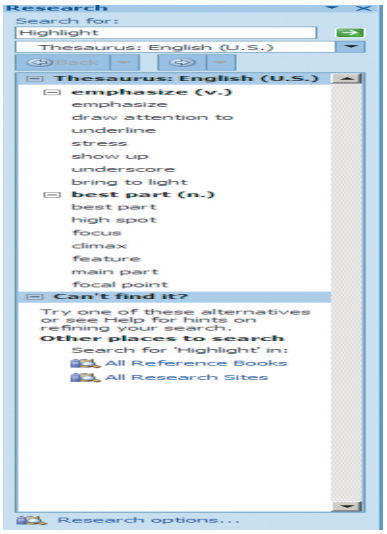
End The Check→

When Word can find no further errors it will display the following dialog box:

- Click OK to complete the check.

Thesaurus→

Word's Thesaurus can be used to look up alternatives to words you have typed in a document. Whilst it mainly helps to find synonyms to words, in some instances it will also look up antonyms. You can then click buttons in the dialog box to replace the looked up word with your chosen synonym.



To launch the Thesaurus→

- Select the word you want to look up.
- Click the THESAURUS button from the REVIEW ribbon in the

PROOFING TOOLS group.



You may leave the thesaurus TaskPane open and type other words directly into the search for text box and pressing enter or you may elect to close the TaskPane by clicking on the cross in the top left hand corner.



Choosing A Meaning→

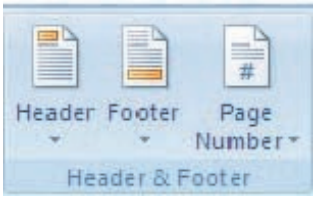
If the synonyms offered don't match the context in which you are using the word you are looking up, you can select a different meaning.

To choose a meaning→

- Move your mouse over the most appropriate word, a drop down arrow will appear.
- Select an option if you choose to look up then the thesaurus will look for other synonyms of that word.
- Choosing insert will replace selected word in document.
- Choosing copy will allow you to paste the word later in an appropriate place in your document.

Headers And Footers→

Headers and footers are used for items that you want to appear on every page of your document. The header appears in the top margin and the footer in the bottom margin. Examples of the types of things you might want as your header would include, a logo the current file name or the current date and time. The most common footer item is page numbers.



When you are adding header or footer items, Word automatically sets the view to Print Layout as this is the only working view where you can see the header and footer area. (There is print preview mentioned later. While you are in the header or footer, the rest of the document appears dimmed to show that it is currently unavailable for editing. As soon as you close the header or footer, your document comes back "online".

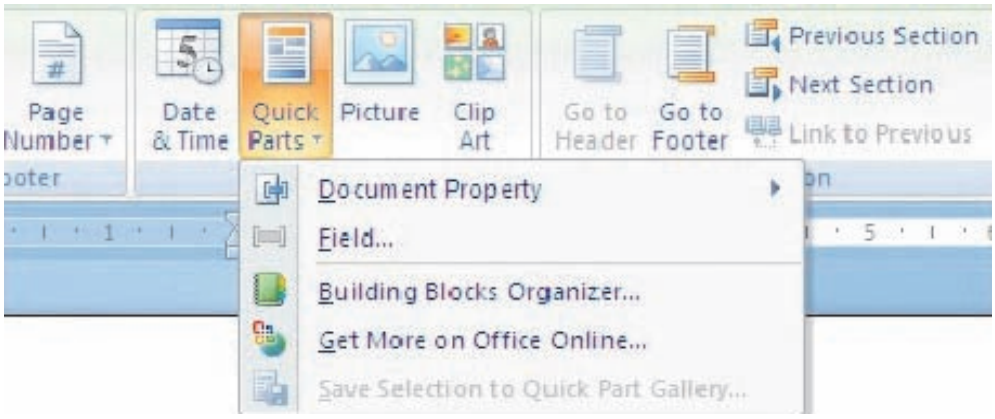
To insert headers and footers→

- Go to the HEADER & FOOTER group on the INSERT ribbon and click the HEADER or FOOTER button.
- Select a choice from the displayed selection to apply it to your document.

Insert Header And Footer Basic Field Codes→

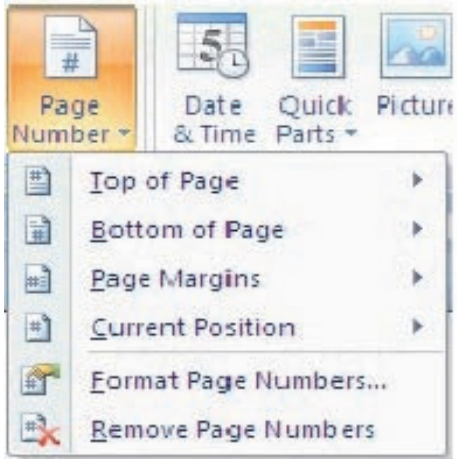
The DESIGN ribbon for Headers and Footers has some buttons that you can use to place the current DATE & TIME, or the PAGE NUMBER and in the header or footer. The buttons insert these items as field codes. Field codes are pieces of program code that give Word an instruction to do something in the document at the point they have been inserted. The main reason they are so useful to use is that they will update automatically every time the document is saved or printed.

So for example, if you were printing a daily time sheet, you could insert a date field in the header which would always return the current date, regardless of when you print it out.



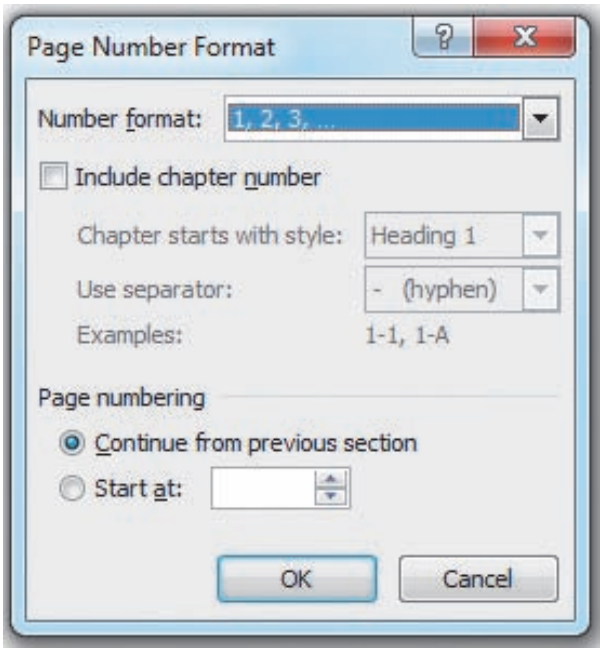
To enter page numbers→

- Go to the HEADER & FOOTER group on the INSERT ribbon and click the HEADER or FOOTER button click on EDIT HEADER or footer.
- Position the cursor where you want the information.
- Click the PAGE NUMBER button from the DESIGN ribbon and make a selection choosing any one of the first four options opens a side bar allowing you to place the number left, centre or right. If these are not what you want then click on current position to insert the numbering where your mouse cursor has been placed.



To format page numbers→

- Go to the HEADER & FOOTER group on the INSERT ribbon and click the HEADER or FOOTER button click on EDIT HEADER or footer.



To remove page numbers→

- Go to the HEADER & FOOTER group on the INSERT ribbon and click the HEADER or FOOTER button click on EDIT HEADER or footer.

Different Odd Even Page Numbering→

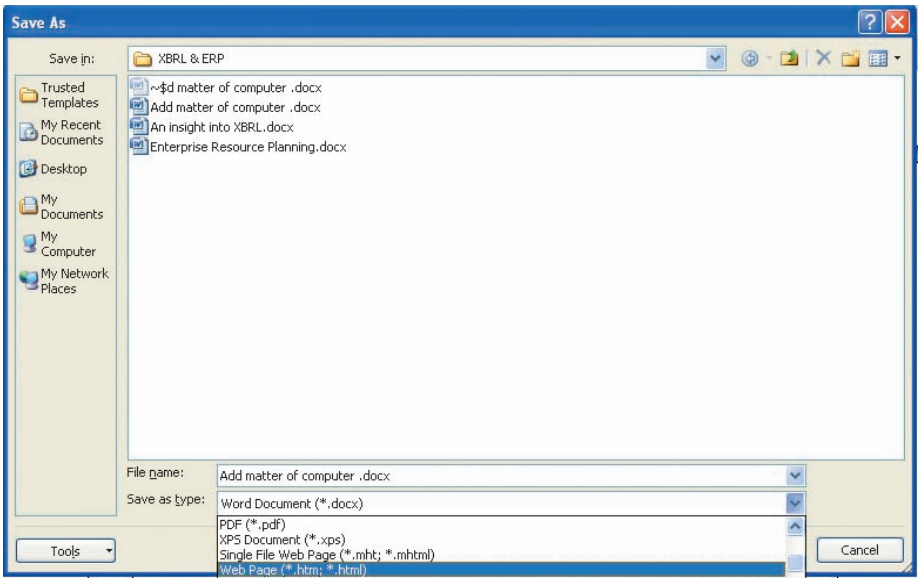
Word also gives you an option to allow you to place your page numbering in different locations on odd and even pages. It is useful if you are going to print our document and bind it you may wish the page numbers on the outer side of each page.

To apply different numbering for odd/even pages→

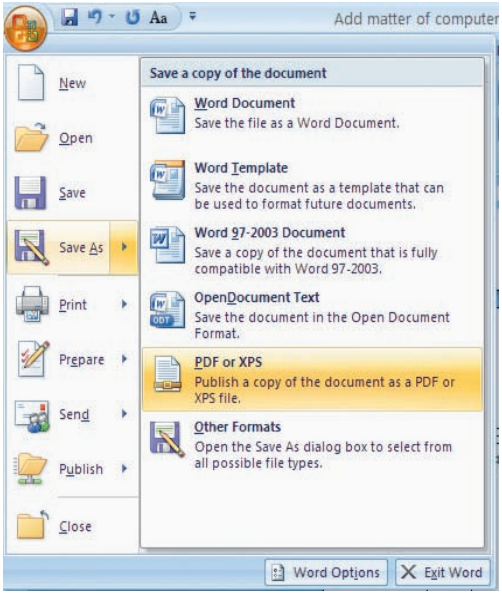
- Open the page layout dialog by clicking on the DIALOG BOX LAUNCHER from PAGE SETUP group on the PAGE LAYOUT ribbon and go to the LAYOUT tab
- Check the box marked DIFFERENT ODD AND EVEN.
- Click OK to save the settings and close the dialog box.
- You now have a different sections in your header or footer called ODD PAGE HEADER and EVEN PAGE header where you can employ completely different headers and footers including numbering in different locations

Converting Word Document to Web Page→

- Click on office Button
- Then Click on Save As Option
- Then Select Web Page from Save as type option



- Then click on Save to publish the Word document to Web Page



Converting Word Document to PDF →

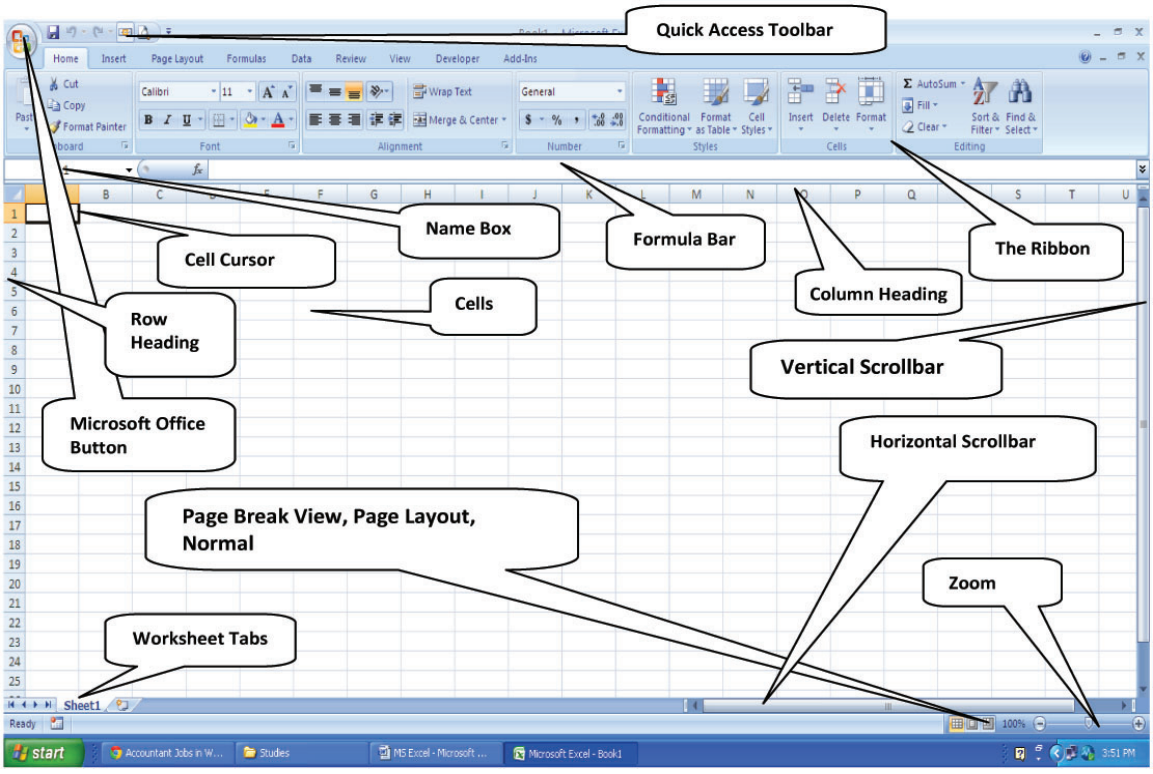
- Click on Office Button
- Then click on Save As Option
- Now Select PDF or XPS from the list
- Now click on Publish to Save the word file as PDF file.

UNIT - 5

MICROSOFT EXCEL - 2007

Introduction→

Excel 2007 is a powerful spreadsheet application that allows users to produce tables containing calculations and graphs. These can range from simple formulae through to complex functions and mathematical models



Windows Concepts→

Excel is an application that runs under the Windows graphical user interface. When launched, Excel sits in its own window" - the box that surrounds the application elements. The window can be moved, sized, closed, minimized and maximized using the features common to the Windows environment - these are listed below:

Window Border→

The box that surrounds the Excel screen when it is not maximized is called the window border. When the mouse is over the border, the pointer changes from a single to a double-headed arrow - clicking and dragging with this shape allows the window to be resized.

Title Bar→

The colored bar that appears at the top of the Excel window. The title bar tells you which application you are using and if the workbook you are in is maximized, it will also contain the name of the workbook.

If the Excel window is not maximized, by positioning the mouse over the title bar and clicking and dragging, you can move the Excel window to a new location on the screen.

Maximize Button→

When working in a workbook, the Excel screen contains two windows, an application window and a workbook window. You can maximize both windows to capitalize on the space you have on-screen. If you would like the window that your Excel application is in to fill up the whole screen, click the outermost maximize button. You may find that the workbook you are in can still be bigger - click the inner maximize button to fill the remaining space within the Excel application window.

Minimize Button→

This button is very useful if you need to temporarily switch from Excel into another application without closing Excel down completely. Click the minimize button to shrink Excel to an icon on the task bar; you will then be able to view other icons and applications you may wish to access. When you are finished and ready to continue, click the Excel icon from the task bar to resume. The innermost minimize button will minimize the current workbook window.

Restore Button →

This button only appears when a window is maximized. A maximized window has no border and you cannot see what is behind it. If you want to put the window back inside its border so that you can move and size it, click the restore button.

Close Button→

This button is used to close a window. If you click the close button for a workbook window you close the document. The last button will close the Excel application.

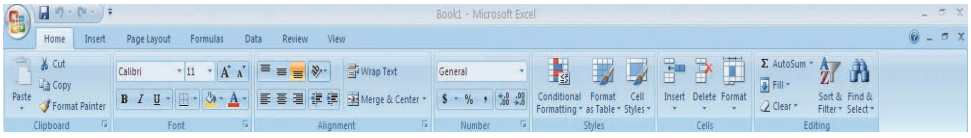
Dialog Box Launcher→

This button launches dialog boxes specific to the part of the ribbon you see them the category will be named such as FONT, CLIPBOARD, etc

Ribbons→

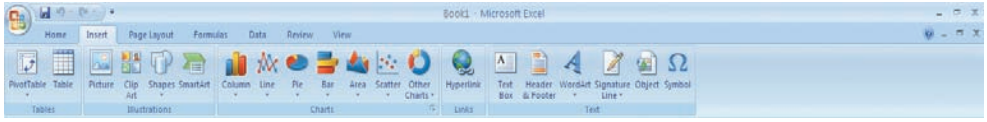
Home Ribbon→

Ribbons are tabs that show different commands with respect to what you wish to do. The **Home Ribbon** shows basic formatting options.



Insert Ribbon→

The **Insert Ribbon** allows the insertion of any object. Just click on the named ribbon to see list of commands that you can perform by clicking on the appropriate icon.



Name Box→

The **Name Box** is the small white box to the left of the **Formula Bar.** It has a number of useful features such as navigation, the creation and selection of named cells and ranges. Entering a cell reference

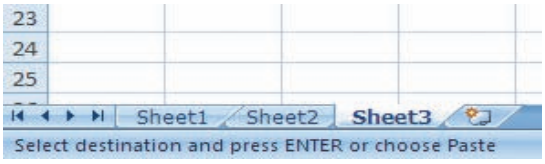
and pressing return will navigate you to the specific cell entered. Using the drop down arrow to the right of it will allow you to select any specified names in the workbook. When creating functions the box will have a different appearance and will allow you to choose the most popular functions used in that workbook.

Formula Bar→

The **Formula Bar** is the white bar to the right of the **Name Box** and is used for entering and editing data, creating and editing functions and formulae. The construction of formulae and functions can be seen in this bar even when the cell containing the formula is showing a calculated value (Unless cell is formatted to hidden and the sheet protected). The **fx** button on the left of the bar is a tool to create functions and formulae.

Worksheets→

You use worksheets to list and analyze data. You can enter and edit data on several worksheets simultaneously and perform calculations based on data from multiple worksheets. When you create a chart, you can place the chart on the worksheet with its related data or on a separate chart sheet. The names of the worksheets appear on tabs at the bottom of the workbook window. The name of the active sheet is bold.



Status Bar→

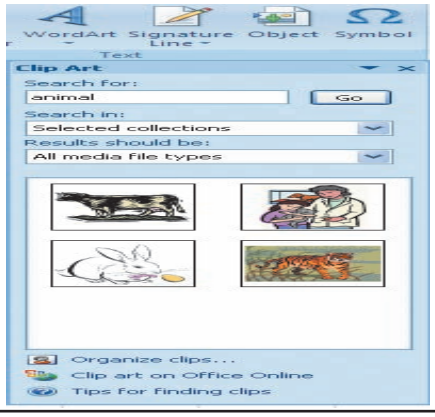
The Status bar, across the bottom of the screen, displays different information at different times. To the left is an indicator, which will display Ready, Edit etc. depending on the mode in which the user is currently working. If menus are being accessed, this area will usually give details on the currently highlighted menu option. If you are in the middle of a task - copying data for example - this area will often display messages and prompts instructing you on what to do next.

To the right of the Status bar, keyboard status indicators reveal whether the Num Lock etc. are switched on.

Task Pane→

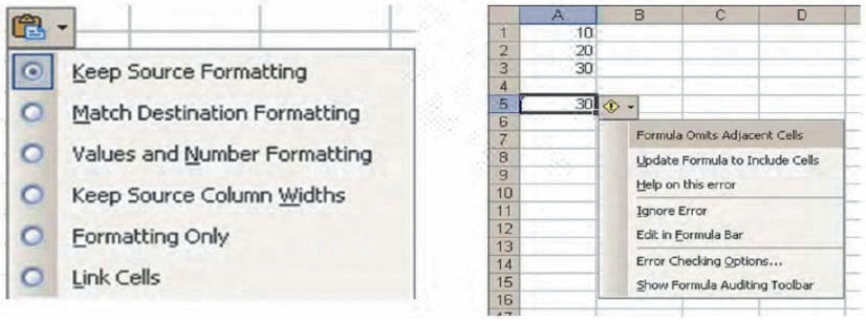
A task pane is a window that collects commonly used actions in one place. The task pane enables you to quickly create or modify a file, perform a search, or view the clipboard. It is a Web-style area that you can either, dock along the right or left edge of the window or float anywhere on the screen.

It displays information, commands and controls for choosing options. Like links on a Web page, the commands on a task pane are highlighted in blue text, they are underlined when you move the mouse pointer over them, and you run them with a single click.



Smart Tags→

Smart Tags, first introduced in Microsoft Office XP, make it easier for you to complete some of the more common tasks and provide you with control over automatic features. You do not have to complete any additional steps to make the Smart Tags appear or disappear in Excel. The Paste Options, AutoFill Options, Trace Error and Insert smart tags appear automatically to allow you to quickly choose actions and remain in place until you begin another action. For example, when you complete a paste operation, the Paste Options button remains in place alongside your text until you begin typing new text.



This feature alerts you via a smart Tag of a possible error in a cell. You can select a command to resolve the error, ignore it, or access further Error Checking options. The example above right shows the use of a smart tag where a formula has been written into a cell with a possible error

i.e. = Sum (A1:A2) may need to read =Sum (A1:A3). If you hover over the tag, the message, the formula in this cell refers to a range that has additional numbers adjacent to it, appears then the options drop down.

Moving Around Workbook→

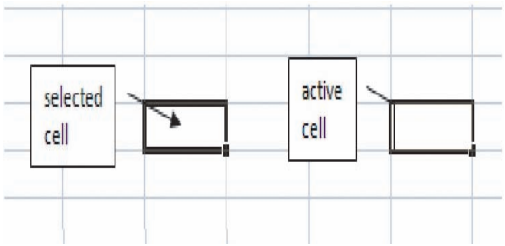
With such a large working area available, you need to be aware of some of the techniques used for moving around the workbook. It is possible to move using either the keyboard or the mouse.

Mouse→ ✚

The mouse is good if you want to move small distances. Click the white plus on any cell that you want to move to. The cell you clicked on becomes the selected cell. Depending on the position of the mouse in relation to the active cell, Excel displays different pointer shapes. The shape that must be displaying when moving to a cell or selecting cells is:

Keyboard→

You can select a cell by moving around with your cursor keys. (Arrow keys on your keyboard). Having selected a cell, by double clicking the cell it becomes the active cell with a flashing cursor. You can also make a cell active by clicking in the Formula Bar or by pressing the F2 key:



Please note that while any cell is active various commands will not be available until the cell is no longer active. You may close the cell by pressing return or cancelling whatever was entered by pressing esc.

To Scroll	Do This
One row up or down	Click the arrows in the vertical scroll bar.
One column left or right	Click the arrows in the horizontal scroll bar.
One window up or down	Click above or below the scroll box in the vertical scroll bar.
One window left or right	Click to the left or right of the scroll box in the horizontal scroll bar.

Useful Keys for Moving →

The table below lists some useful tips for scrolling:

When dragging the scroll box a scroll tip will display, showing the row or column you will move to when you release the mouse.

To Move	Do This
One Cell Up, Down, Left or Right	[↑][↓][→][←]
Up One Screen	[PAGE UP]
Down One Screen	[PAGE DOWN]
Left One Screen	[ALT][PAGE UP]
Right One Screen	[ALT][PAGE DOWN]
To Edge of Worksheet (or current block of data)	[CTRL][Relevant Arrow Key]
To a Particular Cell	[F5] then type the reference for the cell required and press Return
To column A in the current row	[HOME]
To cell A1	[CTRL][HOME]

Keyboard →

When you need to move further, it is better to use the keyboard. The table below lists useful movement keys.

Workbook Sheets →

To move between sheets: Each new workbook contains worksheets, named Sheet 1 to Sheet 3. The sheet name appears on a tab at the bottom of the workbook window.

Mouse→ You may click on any sheet tab to go to that sheet

Keyboard→ Press [CTRL][PAGE DOWN] to move to the next sheet, or [CTRL][PAGE UP] to move to the previous sheet.

Moving Around Sheet →

To Move to Specific Cell →

Press [F5] on the keyboard → Type the cell reference that you want to move to in the Reference box and press Enter Key.

Cancelling and Editing Data Entries→

To abandon or cancel entry: You may find that you have typed an entry into the wrong cell. Provided you have not confirmed the entry by pressing [Return] or clicking the green tick from the formula bar,

you can abandon it by pressing [ESC] key from the keyboard or click the Red Cross from the Formula Bar.

To edit a confirmed entry→ Double click on the cell containing data to be edited or press **F2** from the keyboard.

Select Information→

To select cells with the mouse→

To Select	Do this
A Single Cell	Click the cell, or press the arrow keys to move to the cell.
A range of cells	Click the first cell of the range, and then drag to the last cell.
All cells on a worksheet	Click the Select all button
Nonadjacent cells or cell ranges	Select the first cell or range of cells, and then hold down [CTRL] and select the other cells or ranges.
A large range of cells	Click the first cell in the range, and then hold down [SHIFT] and click the last cell in the range. You can scroll to make the last cell visible.
An entire row	Click the row number. Click
An entire column	the column letter.
Adjacent rows or columns	Drag across the row or column headings. Or select the first row or column; then hold down [SHIFT] and select the last row or column.
Nonadjacent rows or columns	Select the first row or column, and then hold down [CTRL] and select the other rows or columns.
More or fewer cells than the active selection	Hold down [SHIFT] and click the last cell you want to include in the new selection

To select cells with the keyboard→

To Select	Do this
The activate cell plus one Cell up, down, left or right	[SHIFT][↑], [SHIFT][↓], [SHIFT][→], [SHIFT][←]
To edge of Worksheet (or current block of data)	[SHIFT][CTRL][Relevant Arrow Key]
The current Region	[CTRL][*]
Whole column	[CTRL][SPACEBAR]
Whole Row	[SHIFT][SPACEBAR]
Whole Worksheet	[CTRL][A]

Select Multiple Sheet→

Using Mouse: Hold Shift Key and click last worksheet that you want included in your selection. All the sheets between the first and last will be selected. To select non adjacent worksheets use Ctrl key with mouse.

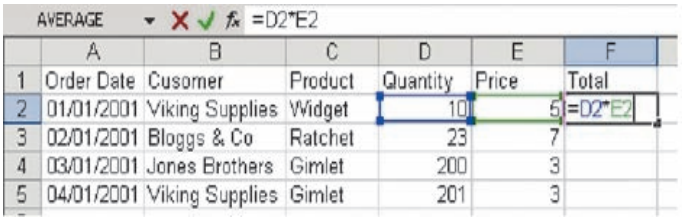
Formula→

In a spreadsheet application, at a very basic level, values often need to be added, subtracted, multiplied and divided. To allow for the fact that individual values might change, spreadsheet formula generally refers not to actual values, but to the cells where those values are being held. If values have been entered into A1 and A2, then A1A2 will return an answer which will automatically recalculate if

the value of A1 should change. It is this automatic recalculation which makes spreadsheets invaluable. Excel recognizes formula because they are preceded by an equals sign (=). When entering basic formula, the mathematical operators defining the operation to be carried out are as follows:

Additions	+
Subtraction	-
Multiplication	*
Division	/
/Exponential	^

Typing Formula→



	A	B	C	D	E	F
1	Order Date	Cusomer	Product	Quantity	Price	Total
2	01/01/2001	Viking Supplies	Widget	10	5	=D2*E2
3	02/01/2001	Bloggs & Co	Ratchet	23	7	
4	03/01/2001	Jones Brothers	Gimlet	200	3	
5	04/01/2001	Viking Supplies	Gimlet	201	3	

You enter formula by typing them in the cell where you want the formula's result to appear. When you confirm entry of a formula, Excel will display the result on the worksheet, but the underlying calculation appears on the Formula bar.

To enter a formula→

(a) Move to the cell where you want to enter the formula.

(b) Type an equals sign (=).

(c) Type the formula (e.g. d2*e2).

(d) Press [RETURN] to confirm the entry.

(e) Excel automatically recalculates formulae. If you change one of the cells referenced in your formula, as soon as you press [RETURN] to confirm the changed value, your formula result will update.

Entering Formula by Pointing →

It is possible to enter formulae without actually typing the equals sign (=) or the cell references. Instead, you can make use of a pointing technique to indicate which cells are to be included. As with typing formulae, it is important to start off in the cell where the answer is to be displayed.

Pointing can be quicker and more efficient than typing cell references as it reduces the chances of errors.

To enter a formula using keyboard AND mouse →

(a) Position the cursor in the cell where you want the formula.

(b) Type an equals sign (=).

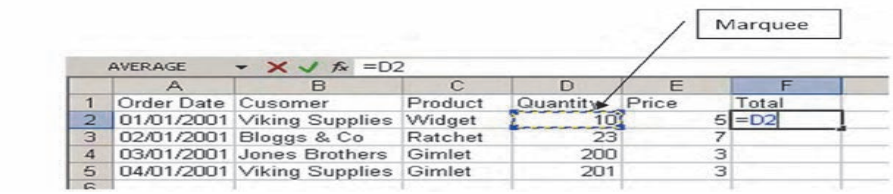
(c) Click the first cell whose reference should be included in your formula. A moving dotted line, known in Excel as a 'marquee', will appear around that cell and the cell reference will appear in the formula bar immediately after the equals sign.

Or

(d) Use an arrow key to move there. A moving dotted line, known in Excel as a 'marquee', will appear around that cell and the cell reference will appear in the formula bar immediately after the equals sign.

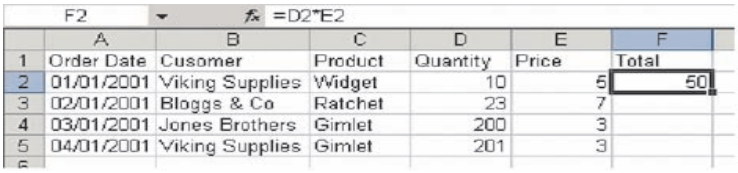
(e) Type in the mathematical symbol you want to use in your calculation, then click on (or move to) the next cell to be included in the formula.

(f) Continue building the formula in this way. g) Press [RETURN] to complete the formula.



Filling Formula →

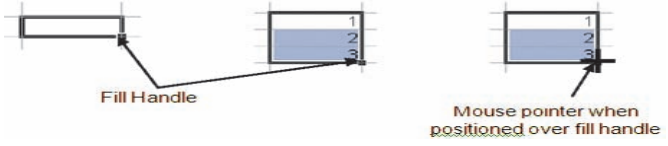
Having entered an initial formula in the first cell of a column or row, you often find that you want to generate results for the other cells in that column or row. In the example below, you would probably want your formula to work out totals for all the orders.



There are several ways that you can get Excel to copy a formula so that it generates results for other cells in a column or row.

The Fill Handle and Formula →

Using Mouse: Position the mouse pointer on Fill Handle, cursor shapes changes to black plus now drag the mouse up to your desired location.



Using Keyboard: Copy the cell containing formula, now select the range of cells where you want to copy it, now, press the Enter key to copy the formula or select the cell containing the formula to fill and the cells where you want to copy it, now press [CTRL][D] to fill down or [CTRL][R] to fill right.

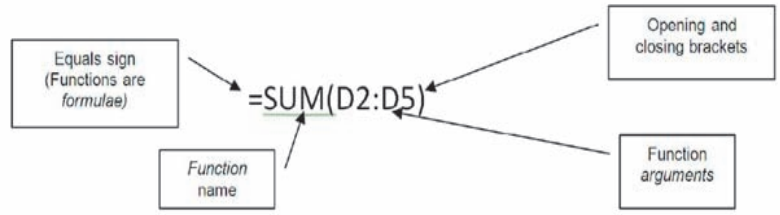
Functions→

Sum Function→

Having mastered how to set up your own custom formulae, you will be able to carry out any calculations you wish. However, some calculations are complicated or involve referring to lots of cells making entry tedious and time consuming. For example, you could construct a formula to generate a total at the bottom of a column (or the end of a row), like this: = D2D3D4D5

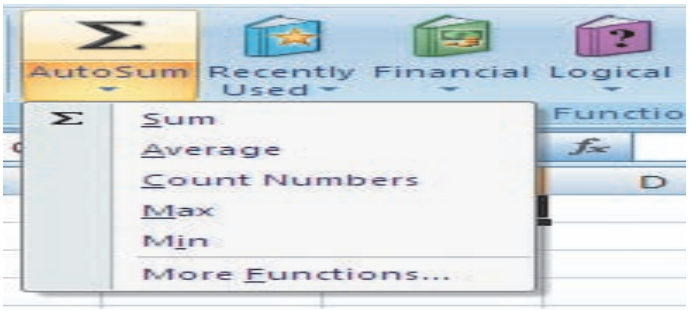
The above formula would work, but if there were 400 cells to total and not just 4, you would get bored with entering the individual cell references and would run out of space (formulae are limited to 1024 characters only). When formula become unwieldy or complex, Excel comes to the rescue with its own built-in formulae known as functions.

Functions always follow the same syntax:



The name of the selected function tells Excel what you want to do and the arguments generally tell Excel where the data is that you want to calculate. Excel has a huge number of functions, not all of them are relevant to everyone. The functions are categorized according to what they do. In this manual, we outline some of the functions that can be used at a general level.

Autosum →



(a) Move selected cell to bottom of column or end of row of figures.

(b) Click on the formulas Ribbon, then click on autosum. From the menu select the sum function

(c) A 'marquee' will appear around the suggested range to sum and a pre-built function will appear in selected cell.

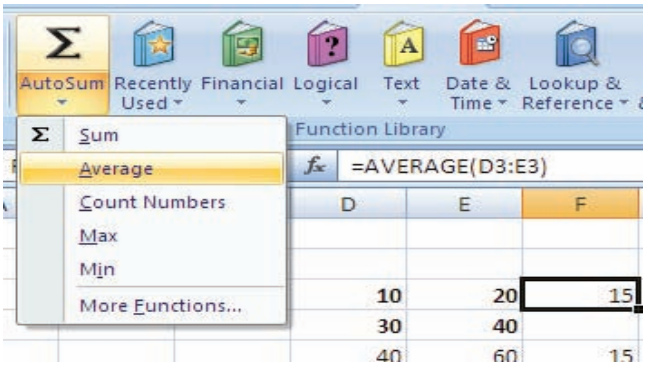
(d) If suggested range is correct then press [RETURN]. If not redefine range by selected the figures you wish to include in the function and press [RETURN].

The Shortcut Key For The Sum Function Is [ALT] [=]

Other Common Functions →

The Sum function is very useful, but the AutoSum icon can also be used to for some other common functions: Average (of the selected figures), Count (the number of selected figures), Max (the largest selected figure) and Min (the smallest selected figure).

Average Function→



(a) Select the cell immediately below a column of figures (or to the right of a row of figures) to be totaled.

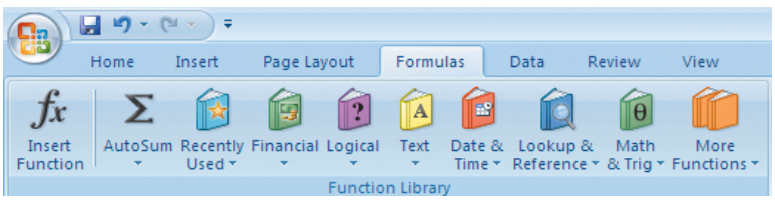
(b) Click on the drop-down arrow next to the AutoSum icon and select the function that you want to use from the list.

(c) The selected function will automatically appear in the Formula bar and Excel will make a guess at which Cells you want to use (you will see a marquee around the cells and their references will be the function arguments).

(d) Press [RETURN] to accept the cells that Excel proposes.

Function Library →

On the formulas ribbon you will find the function library which is dedicated to functions AUTOSUM functions are just a few of the most regularly used functions.



The functions are broken down into categories and grouped accordingly to make it easy to access the specific function you desire to use. In many places you will see the MORE FUNCTIONS command which allows access to the whole range of functions available to excel. This brings us to the INSERT FUNCTION utility.

Insert Function → 

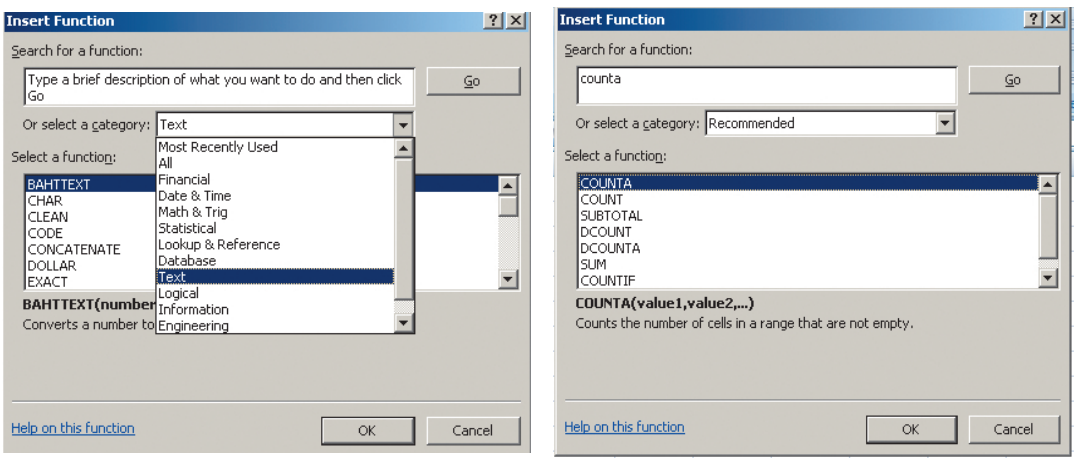
If after looking through all categories you do not find, or find it difficult to locate a specific function then we can use the INSERT FUNCTION facility. Which contains all functions available in excel.

Using Mouse:

(a) Click the cell where you want a result

(b) Go to the FORMULAS ribbon and click on the INSERT FUNCTION icon on the far left

(c) The INSERT FUNCTION dialog box appears



(d) Type a description of the function you wish to use in the topmost box and click on go OR select a category from the drop down box

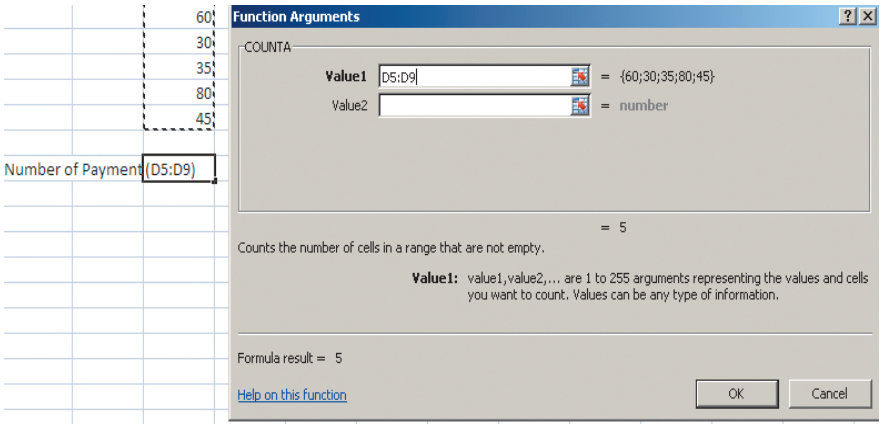
(e) Results will appear in the bottom box then select a specific function with a single click of the mouse

(f) A description will appear underneath the white box and the syntax of how it is constructed

(g) If further explanation is required on a specific function then click on the blue hyperlink in the bottom left corner to get more information.

(h) When the function you want is selected (in this case COUNTA) click OK.

(i) A dialog box appears (below right) with a suggested range for the function. Excel will place the function on the worksheet in the selected cell. You can see the selected function being built on the formula bar. If this is incorrect reselect the range and press [RETURN].



(j) Click the Range selector button. This will collapse the dialog box shown above.

(k) Drag across the cells to replace Excel's pre selected guess with your own cell references. Click the button marked on the picture below to return to the dialog.

Cell References→

In functions, you often need to refer to a range of cells. The way Excel displays cell references in functions depends on whether the cells you want the function to act upon are together in a block or in several non-adjacent cells or blocks.

The table below explains how you can use different operators to reference cells:

Operator	Description	Example
Reference operator: (colon)	Range operator, which produces one reference to all the cells between two references, including the two references	B5:B15
, (comma)	Union operator, which combines multiple references into one reference	SUM(B5:B15,D5:D15)
(single space)	Intersection operator, which produces one reference to cells common to two references - In this example, cell B7 is common to both ranges	SUM(B5:B15 A7:D7)

Counting and Totaling Cells Conditionally→

Occasionally you may need to create a total that only includes certain cells, or count only certain cells in a column or row.

	A	B	C	D	E	F
1	Order Date	Customer	Product	Quantity	Price	Total
2	01/02/2014	ABC India Ltd	Apple	30	2000	60000
3	01/02/2014	Tara Food	Mango	40	3000	120000
4	01/02/2014	ABC India Ltd	Mango	40	3000	120000
5	01/02/2014	Tara Food	Apple	10	2000	20000
6	01/02/2014	ABC India Ltd	Grapes	20	300	6000
7	01/02/2014	Salim Fruits	Apple	10	2000	20000
8	01/02/2014	Salim Fruits	Mango	25	3000	75000
9						
10						
11	ABC India Ltd		186000			
12	No of Order					

The example above shows a list of orders. There are two headings in bold at the bottom where you need to generate a) the total amount of money spent by Viking Supplies and b) the total number of orders placed by Bloggs & Co. The only way you could do this is by using functions that have conditions built into them. A condition is simply a test that you can ask Excel to carry out the result of which will determine the result of the function.

Use Sumif()→

You can use this function to say to Excel, "Only total the numbers in the Total column where the entry in the Customer column is Viking Supplies". The syntax of the SUMIF() function is detailed below:

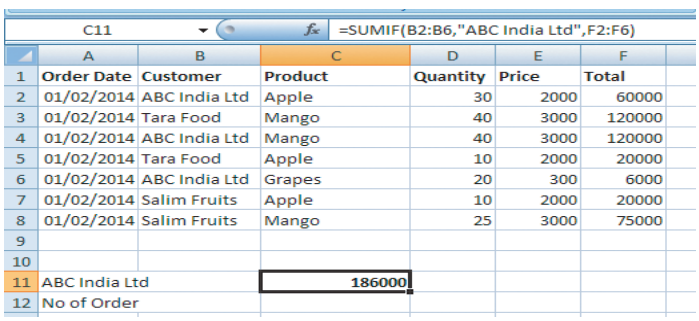
= SUMIF(range,criteria,sum_range)

Range is the range of cells you want to test.

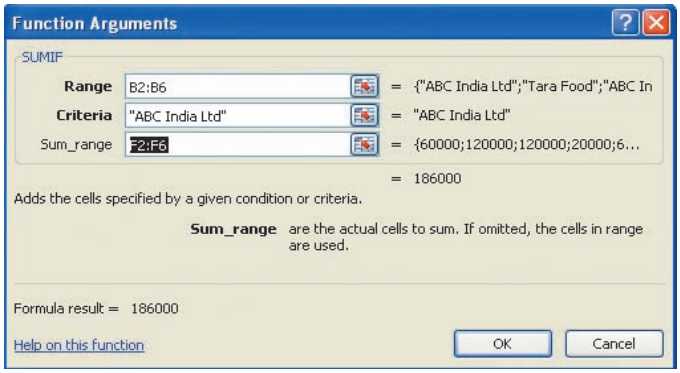
Criteria are the criteria in the form of a number, expression, or text that defines which cells will be added. For example, criteria can be expressed as 32, "32", ">32", "apples".

Sum range these are the actual cells to sum. The cells in sum range are summed only if their corresponding cells in range match the criteria. If sum range is omitted, the cells in range are summed.

= SUMIF(B2:B11, "Viking Supplies", F2:F11)



	A	B	C	D	E	F
1	Order Date	Customer	Product	Quantity	Price	Total
2	01/02/2014	ABC India Ltd	Apple	30	2000	60000
3	01/02/2014	Tara Food	Mango	40	3000	120000
4	01/02/2014	ABC India Ltd	Mango	40	3000	120000
5	01/02/2014	Tara Food	Apple	10	2000	20000
6	01/02/2014	ABC India Ltd	Grapes	20	300	6000
7	01/02/2014	Salim Fruits	Apple	10	2000	20000
8	01/02/2014	Salim Fruits	Mango	25	3000	75000
9						
10						
11	ABC India Ltd		186000			
12	No of Order					



With the example above, the SUMIF function that you would use to generate the Viking Supplies Total would look as above. Using the INSERT FUNCTION tool the dialog would look like this and show any errors in entering the values or ranges.

Use Countif()→

The COUNTIF function allows you to count those cells that meet a certain condition. The function syntax is as follows:

=COUNTIF(range,criteria)

Range is the range of cells from which you want to count cells. Criteria are the criteria in the form of a number, expression, or text that defines which cells will be counted. For example, criteria can be expressed as 32, "32", ">32", "apples".

With our example (shown above), the COUNTIF function that you could use to determine the number of orders placed by Bloggs & Co. would look like this: =COUNTIF(B2:B11, "Bloggs & Co.").

Relative and Absolute References→

Relative References→

When you fill formulae, you tell Excel to base the formulae it creates on the one you have entered by starting from the cell that contains it.

D	E	F
Quantity	Price	Total
10	5	50
20	5	
30	7	
40	8	
50	9	
60	3	
70	4	

In the example shown right, the formula being copied says =D2*E2. However, once copied, if you click on any of the copies, Excel will have updated the references to keep the row numbers current (D3*E3, D4*E4 and so on).

This is because Excel, by default, uses relative referencing. When you enter a formula, you enter specific cell references. Behind the scenes, Excel 'translates' those references into positions relative to the result cell. So, in our example shown left, Excel would take the formula:

= D2*E2

Translate it as follows:

= [two cells to the left]*[one cell to the left].

It therefore does not matter which row you copy the formula into, Excel will always use "[two cells to the left] multiplied by [one cell to the left]" to generate the result. Most of the time, this is what you would want, but there are occasions where you need to stop Excel updating cell references when you copy formulae.

Absolute References→

The example below shows a formula being created to work out the amount of discount each order would receive. The order totals are in column F and the discount rate is in B13. The initial formula has therefore been set up as:

=F2*B13

The formula will generate a result for the first order. However, when copied, you will get zeros against the discount amounts for the other orders. This is due to the relative referencing that Excel applies to all formulae by default.

SUMIF =F2*C11

	A	B	C	D	E	F	G
1	Order Date	Customer	Product	Quantity	Price	Total	Discount Amount
2	01/02/2014	ABC India Ltd	Apple	10	2000	20000	=F2*C11
3	01/02/2014	Tara Food	Mango	40	3000	120000	
4	01/02/2014	ABC India Ltd	Mango	40	3000	120000	
5	01/02/2014	Tara Food	Apple	10	2000	20000	
6	01/02/2014	ABC India Ltd	Grapes	20	300	6000	
7	01/02/2014	Salim Fruits	Apple	10	2000	20000	
8	01/02/2014	Salim Fruits	Mango	25	3000	75000	
9							
10							
11	Discount Rate		25%				

Having copied the above formula, if you clicked on any formula in the Discount amount column below the first one, you would see that Excel has updated the references (=F3*B14, F4*B15). This is where the problem lies - you want Excel to change the first reference as your formula needs to refer to the different order totals, but the discount rate should remain constant. You need to make that reference absolute.

To make a reference absolute →

(a) Move to the cell where you have typed the formula and press [F2] to access Edit mode.

(b) Move the cursor with the arrow keys so that it is next to the reference we want to fix.

(c) Press [F4]. Dollar signs will appear against the column letter and the row number.

(d) Press [RETURN] to confirm the change.

(e) In our example, amending the formula to read: =F2*B13

(f) This would prevent Excel from changing the B13 reference when the formula is copied.

SUMIF =F2*C11

	A	B	C	D	E	F	G
1	Order Date	Customer	Product	Quantity	Price	Total	Discount Amount
2	01/02/2014	ABC India Ltd	Apple	10	2000	20000	=F2*C11
3	01/02/2014	Tara Food	Mango	40	3000	120000	
4	01/02/2014	ABC India Ltd	Mango	40	3000	120000	
5	01/02/2014	Tara Food	Apple	10	2000	20000	
6	01/02/2014	ABC India Ltd	Grapes	20	300	6000	
7	01/02/2014	Salim Fruits	Apple	10	2000	20000	
8	01/02/2014	Salim Fruits	Mango	25	3000	75000	
9							
10							
11	Discount Rate		25%				

You can get the fill handle to fill formulas down to the same level as the entries in the previous column by double-clicking on it.

Pressing [F4] repeatedly over a reference allows you to toggle between making both the row and column absolute (A1), just the column absolute ($A1), just the row (A$1), or nothing absolute (A1).

Moving and Copying Data →



Having entered information in a worksheet, you may decide that you need to reposition it or use cell entries in another worksheet or file that you have created. The good thing about Excel is that once you have entered something once, you can move or copy it anywhere - to other Excel files and even to files that belong to other applications. All Microsoft products use the same terminology when describing moving and copying items - cut, copy and paste. These terms stem from the times when typesetters would lay out templates by physically cutting an item from its current location, and gluing or pasting it in to the new location.

Moving Items→

Using Mouse:

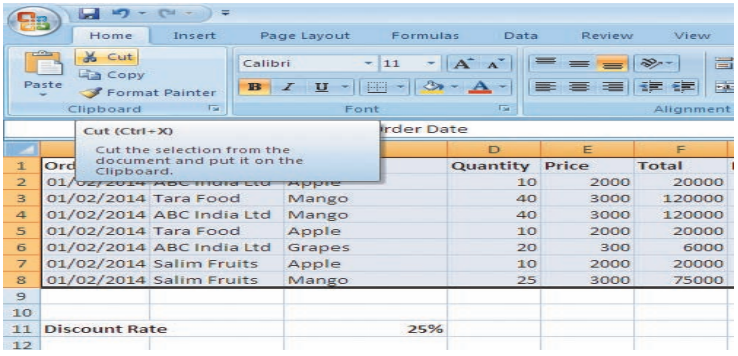
(a) Select the cells that you want to move.

(b) Click the CUT button on the hOME Ribbon. The selected cells will display a marquee around them

(c) and Excel will show a prompt on the Status bar to tell you what to do next.

(d) Click the Paste button from the HOME ribbon

(e) Press [ENTER].



Using Keyboard:

(a) Select the cells you want to move.

(b) Press [CTRL][x] to cut the cells out a marquee will appear around the cells, and you will see a prompt on the status bar.

(c) Move to the cell where you want the cut cells to jump to. If you have cut a block of cells, the cell you select before you paste is where you want the top left cell in the cut block to move to.

(d) Press [CTRL][V] to paste the cells into their new location.

Copying Items→

Using Mouse:

(a) Select the cells that you want to copy.

(b) Click the Copy button on the HOME Ribbon. The selected cells will display a marquee around them and Excel will show a prompt on the Status bar to tell you what to do next.

(c) Move to the cell where you want to place the cells you cut. If you have cut a block of cells, the cell you select before you paste is where you want the top left cell in the cut block to move to.

(d) Click the Paste button from the hOME ribbon the copied cells will appear

(f) Press [ENTER]. The copied cells will appear.

Using Keyboard:

(a) Select the cells you want to copy.

(b) Press [CTRL][C] to make a copy. Excel displays a marquee around the copied cells and a prompt on the Status bar.

(c) Move to the cell where you want the copy to go. If you have copied a block of cells, the cell you select before you paste is where you want the top left cell in the copied block to be positioned.

(d) Press [CTRL][V] to paste the copy back in.

(e) Press [ENTER].

Drag and Drop→

You can move and copy cells by selecting and dragging them with the mouse. When you do this, you must ensure that you have the correct mouse pointer shape displaying before dragging and dropping.

When you select a cell or a group of cells, Excel outlines them with a heavy border. When the mouse is moved slowly over this border, it will display a white arrow which points up and to the left - and a four arrowed cross in black this is your drag and drop pointer and allows you to move and copy cells with the mouse.

To Move→

Using Mouse:

(a) Select the cells you want to move or copy.

(b) Point to the border of the selection.

(c) With the drag and drop pointer displaying, drag the selection to the upper-left cell of the paste area. You'll see a fuzzy box, the same size as the selected block that will follow your mouse - when you release the mouse the selected cells will jump to their new location.

To Copy→

Using Mouse:

(a) If you want to copy the selection, repeat steps one and two above but before clicking on to it hold down the [CTRL] key on the keyboard, then begin clicking and dragging. You will see a plus sign appear next to the mouse pointer to signal the fact that you are copying rather than moving.

(b) With the fuzzy box positioned where you want the copy, let go of the mouse first and then release the [CTRL] key.

Paste Special→

The Paste Special option gives you the ability to choose what should be pasted into the destination cells. For example, you may want to paste data without its formats, or you might want to convert a formula to a static value - Paste special gives you the choice. You can also use PASTE SPECIAL to add/ subtract/divide or multiply the copied cells with the destination cell data.

To use Paste Special→

Using Mouse:

(a) Select the cells you want to copy.

(b) Right click anywhere within the highlighted block and choose Copy from the shortcut menu.

(c) Click the right mouse button over the cell where you want the copied data to appear. If you have copied a block of cells, the cell you click before you paste is where you want the top left cell in the copied block to move to.

(d) Choose Paste Special. The following dialog box will appear:

(e) Select an option in the PASTE section of the dialog to choose what will be pasted into the destination cells

(f) Select an option from the OPERATION section of the dialog to choose the mathematical operation you want to perform on the copied data.

(g) Check the SKIP BLANKS box to suppress empty cells being pasted.

(h) Check the TRANSPOSE box to change the arrangement of the copied cells from column to row and vice versa.

(i) Click OK to close the dialog and paste the data.

Formatting→

Having produced a spreadsheet, it may be formatted to achieve a more professional and more easily readable layout of data for both screen display and printout. There are several different ways of formatting data in Excel 2007 to produce extremely impressive effects, and many of the tools in the Formatting groups on the HOME ribbon are used for the most popular formatting tasks. This section looks at several different approaches to improving the layout of a spreadsheet.

Formatting Groups On Home Ribbon→



The Formatting groups are together on the home ribbon the buttons that create formats most frequently used to enhance worksheet appearance. Not all the formats that you can apply in Excel are contained in the Formatting group icons some can only be accessed via the dialog box which is accessed by the dialog launch button found at the bottom right of a formatting group which is discussed later in this section.

Font→

By default, Excel 2007 uses Calibri as its base font and all new worksheets will use this font for data that you enter. However, you can choose different font faces for cells on the worksheet using the Formatting toolbar.

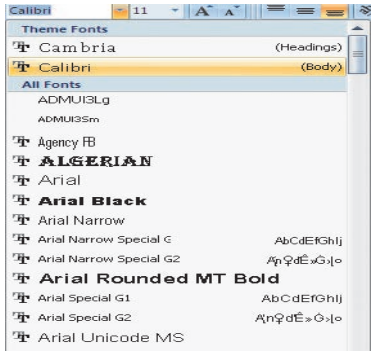
To change the font→

Using Mouse:

(a) Select the cells where you want to change the font.

(b) Click the drop-down list arrow to the right of the Font box in the Formatting group on the hOME ribbon. c) The fonts are listed alphabetically. Use the vertical scroll bar on the right of the list to move the list items up and down.

(d) Select the desired font by clicking on it. The font face for the selected cells will change to reflect your choice.



Using Keyboard:

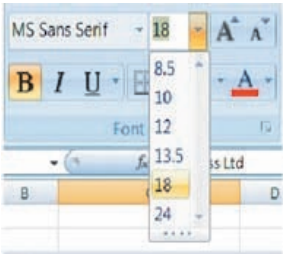
(a) Select the cells to change.

(b) Press [CTRL][ShIFT][F] to highlight the current font on the formatting toolbar.

(c) Use [ALT] [□] to drop down the list of available fonts, use the up and down arrows to move the highlight bar up and down the list and [RETURN] to apply the chosen font to the selected cells.

Font Size→

This controls the size of the printed characters.



To change the point size→

Using Mouse:

(a) Select the cells with the data to change.

(b) Click on the drop-down list arrow to the right of the currently displayed point size.

(c) Pick a new number from the list - the selected cell data will change size accordingly.

Using Keyboard:

(a) Select the text to change.

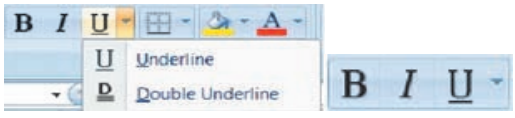
(b) Press [CTRL][SHIFT][P] to highlight the current point size on the formatting toolbar.

(c) Either type the point size that you want to use (your typing will replace the currently selected number) or use [ALT][↓] to display the list of point sizes and move the highlight bar to the selected size using the up and down arrow keys.

(d) Press [ENTER] to apply the currently highlighted size to the selected cells.

Bold, Italic and Underline→

Bold, italic and underline can be applied to the selection using buttons on the formatting toolbar or keyboard shortcuts.



Apply and Remove bold, italic or underline→

Using Mouse:

(a) Select the cells to change.

(b) Click on either the B, I or U buttons on the toolbar. The button will "switch on" and the selected text will display the applied format.

(c) Clicking on the underline drop down arrow will give you the option of having double underline instead of the regular single one. You may still toggle this off by clicking the U again

To Remove:

(a) Select the cells with the format.

(b) Click the Bold, Italic or underline button to turn the format off.

Using Keyboard:

(a) Select the cells to change.

(b) Press [CTRL][B] to apply bold formatting, [CTRL][I] to apply italic formatting or [CTRL][U] to apply single underline formatting to the selected cell data.

To Remove:

(a) Select the cells with the format.

(b) Press [CTRL][B], [CTRL][I] or [CTRL][U] to switch the format off.

Font Color→

This will change the color of on-screen information. It will also print the information in the chosen color if you are connected to a color printer.

To change font color→

(a) Select the cells whose font color you want to change.

(b) Click the drop-down list arrow displayed on the right-hand side of the button and chooses the desired color.

(c) Themes (see later) show complimentary color and shades on the theme that you may have chosen for your worksheet (those in figure are default)

(d) There is also standard color to choose from

(e) If you still cannot find what you want from the default palette there are more colors to choose from. click more colors to find any colors you desire.

Background Fill Color→



If you want to shade the background of cells, use the Fill color button.

To change fill color:

(a) Select the cells whose background color you want to change.

(b) Click the drop-down list arrow displayed on the right-hand side of the Fill color button.

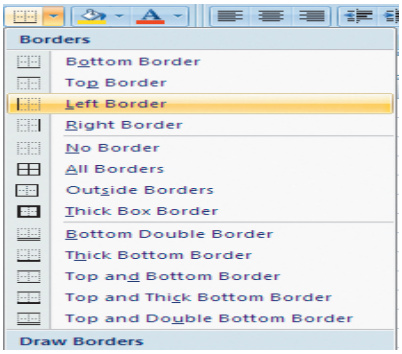
(c) The NO FILL option will remove any applied fill color.

(d) The fill color palette has the same range of colors and color options that in the text color drop down list.

Borders→

When you print a worksheet, Excel allows you to choose whether you want all the cell gridlines to print or not. Often you want to print some but not all of the lines - this is when you need to apply borders. You can then tell Excel not to print the gridlines but your borders will be printed.

To apply borders→



(a) Select the area you want to border.

(b) Click the drop-down list arrow to the right of the Borders button on the Formatting toolbar.

(c) From the palette, click on the required border option.

To remove borders:

(a) Select the area with the borders you want to remove.

(b) Click the drop-down list arrow to the right of the Borders button on the Formatting toolbar.

(c) From the palette, click on the first border option.

Alignment →

You can select from three different cell alignment options in Excel by clicking the relevant button (described below). The buttons determine how data lines up between the left and right edges of the selected cell(s).

To change alignment:

(a) Select the cell(s) whose alignment you want to change.

(b) Click on the button for the alignment you require (see below).

(c) Click this button to left-align cell data. Left alignment ensures that the left edge of an entry is flush with the left edge of the cell. Left alignment is the default alignment for text entries in cells.

(d) Click this button to centre cell data. This will make each cell entry in the selection position itself in the middle of the cell.

(e) Click this button to right-align cell data. Right alignment ensures that the right edge an entry is flush with the right edge of the cell. Right alignment is the default for numeric cell entries.

Merge Cells →

If you want to type a heading across the top of a table of data, it can be quite difficult to line it up in the centre. If the columns in your table are different widths, or the title is a certain length, the chances of you getting it exactly central along the top of the table are practically nil. Luckily Excel has a solution. You can merge the cells across which you want the heading, centering it at the same time.

	A	B	C	D	E	F
1	ORDERS 1997					
2						
3	Order date	Customer	Product	Quantity	Price	Total
4	01/01/97	Viking Supplies	Viking Supplies	10	5	50
5	02/01/97	Bloggs & Co	Bloggs & Co	23	7	161
6	02/01/97	Jones Brothers	Jones Brothers	200	3	600

To merge cell:

(a) Select the cells you want to merge.

(b) Click the Merge and Centre button from the Formatting toolbar.

	A	B	C	D	E	F
1	ORDERS 1997					
2						
3	Order date	Customer	Product	Quantity	Price	Total
4	01/01/97	Viking Supplies	Viking Supplies	10	5	50
5	02/01/97	Bloggs & Co	Bloggs & Co	23	7	161
6	02/01/97	Jones Brothers	Jones Brothers	200	3	600

To Unmerge cell:

(a) Select the cells you want to unmerge

(b) Click the Merge and Centre button again and this will unmerge the cells selected

(c) As you can see from the figure right if you click the drop down arrow to the right of the merge cell button you have options to merge cells with different alignments.

Number Formats →

Initially, numbers in Excel use a General format. You may find that the results of formulae run to different numbers of decimal places, or you might want to display numbers as monetary values with a currency symbol and two decimal places. There is no need for you to enter the numbers in the way you want them displayed - it is far better to use Excel's number formatting buttons.

INCREASE AND DECREASE DECIMAL PLACES→

You can add and remove decimal places from numeric data using the Increase Decimal and Decrease Decimal buttons. Where you decrease, Excel will round numbers up or down to the nearest unit. However many places that you may increase or decrease the value to excel will still use the entered value to calculate not the value that appears in the cell as this is only an appearance not a true value (check formula bar).

To increase decimals:

(a) Select the cells with the numbers you want to change.

(b) Click the INCREASE DECIMAL button from the ALIGNMENT group on the HOME ribbon

(c) Keep clicking the Increase Decimal button until your numbers display the correct number of decimal Places.

To decrease decimals:

(a) Select the cells with the numbers you want to change.

(b) Click the DECREASE DECIMAL button from the ALIGNMENT group on the HOME ribbon

(c) Keep clicking the Decrease Decimal button until your numbers display the correct number of decimal places.

Advanced Formats→

When you want to apply formats that Excel does not give you buttons for on the Formatting toolbar, you need to use the Format Cells dialog. This dialog contains all the formatting options (including those accessible via the Formatting toolbar) that you can use within the Excel application.

Format Painter→ 

The Format Painter is a tool that you can use to copy all formats from one area of the worksheet to another. This is particularly useful when you have spent time formatting one group of cells and you decide that another group of cells should have the same formats - rather than reapplying the formats again manually, one by one, you can paint them on to the new cells with the Format Painter.

To paint formats:

(a) Click the FORMAT PAINTER button from the HOME ribbon in the CLIPBOARD group. Your mouse pointer will change to display a paintbrush next to the selection pointer (white plus).

(b) Select all the cells you want to apply the formats to by dragging over them. As soon as you release the mouse, the formats will appear.

Shortcut Keys for Formatting→

Excel has some shortcut keys that you can use for formatting data. The table below lists those you can use:

To	Press
Display the Cells command (Format menu)	[CTRL][1]
Apply the General number format	[CTRL][SHIFT][~]
Apply the Currency format with two decimal places (negative numbers appear in parentheses)	[CTRL][SHIFT][$]
Apply the Percentage format with no decimal places	[CTRL][SHIFT][%]
Apply the Exponential number format with two decimal places	[CTRL][SHIFT][^]
Apply the Date format with the day, month, and year	[CTRL][SHIFT][#]
Apply the Time format with the hour and minute, and indicate A.M. or P.M.	[CTRL][SHIFT][@]

Apply the Number format with two decimal places, 1000 separator, and - for negative values	[CTRL][SHIFT][!]
Apply the outline border	[CTRL][SHIFT][&]
Remove all borders	[CTRL][SHIFT][_]
Apply or remove bold formatting	[CTRL][B]
Apply or remove italic formatting	[CTRL][I]
Apply or remove an underline	[CTRL][U]
Apply or remove strikethrough formatting	[CTRL][5]
Hide rows	[CTRL][9]
Unhide rows Hide	[CTRL][SHIFT][9]
Hide columns	[CTRL][0]
Unhide columns	[CTRL][SHIFT][+]

Lookup Functions→

As already mentioned, Excel can produce varying results in a cell, depending on conditions set by you. For example, if numbers are above or below certain limits, different calculations will be performed and text messages displayed. The usual method for constructing this sort of analysis is using the IF function. However, as already demonstrated, this can become large and unwieldy when you want multiple conditions and many possible outcomes. To begin with, Excel can only nest seven IF clauses in a main IF statement, whereas you may want more than eight logical tests or "scenarios." To achieve this, Excel provides some LOOKUP functions. These functions allow you to create formulae which examine large amounts of data and find information which matches or approximates to certain conditions. They are simpler to construct than nested IF's and can produce many more varied results.

Lookup→

Before you actually start to use the various LOOKUP functions, it is worth learning the terms that you will come across, what they mean and the syntax of the function arguments.

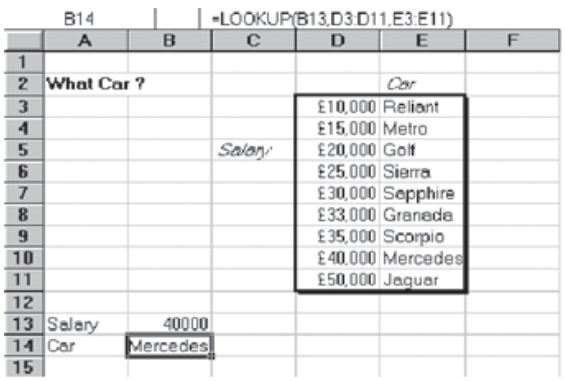
Vector Lookup→

A vector is a series of data that only occupies one row or column. LOOKUP will look through this row or column to find a specific value. When the value is found, a corresponding "result" in the adjacent row or column is returned. For example, column D of a spreadsheet may contain figures, and the adjacent column E contains corresponding text. LOOKUP will search for the requested figure in column D and return the corresponding text from column E.

The syntax for LOOKUP is as follows:

= LOOkUP(lookup_value , lookup_vector , result_vector)

The lookup_value represents the number or text entry to look for; the lookup_vector is the area in which to search for the lookup_value; the result_vector is the adjacent row or column where the corresponding value or text is to be found.



Note: It is essential that data in the lookup vector is placed in ascending order, i.e. numbers from lowest to highest, text from A to Z. If this is not done, the LOOKUP function may return the wrong result.

In the diagram, column D contains varying salaries, against which there is a company car in column E which corresponds to each salary. For example, a £20030 salary gets a Golf, a £35000 salary gets a Scorpio. A LOOKUP formula can be used to return whatever car is appropriate to a salary figure that is entered. In this case, the lookup_value is the cell where the salary is entered (B13), the lookup_vector is the salary column (D3:D11), and the result_vector is the car column (E3:E11). Hence the formula;

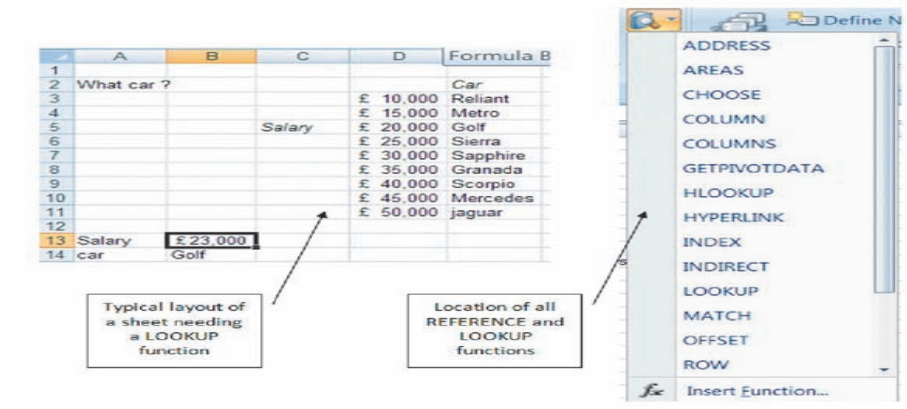
= LOOKUP(B13,D3:D11,E3:E11)

Typing 40000 in cell B13 will set the lookup_value. LOOKUP will search through the lookup_vector to find the matching salary, and return the appropriate car from the result_vector, which in this case is Mercedes.

Alternatively, the formula could be simplified and cell references avoided by using Formula, Define Name to give appropriate range names. Call B13 Salary, D3:D11 Salaries and E3:E11 Cars. The LOOKUP formula could then be simplified to;

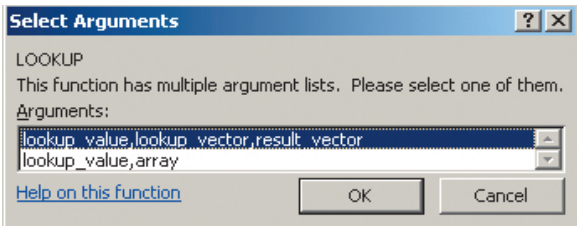
= LOOkUP(Salary,Salaries,Cars)

One of the advantages of the LOOKUP function is that if the exact lookup_value is not found, it will approximate to the nearest figure below the requested value. For instance, if a user enters a Salary of 23000, there is no figure in the Salaries range which matches this. However, the nearest salary below 23000 is 20030, so the corresponding car is returned, which is a Golf. This technique is very useful when the lookup_vector indicates grades or "bands." In this case, anyone in the salary "band" between 20030 and 25000 gets a Golf. Only when their salary meets or exceeds 25000 do they get a Sierra.



There may be occasions where the lookup_value is below the lowest value in the vector. In this case the #N/A message is displayed.

To insert a lookup function→



(a) Click the drop down arrow next to the LOOKUP AND REFENCE button in the FUNCTION LIBARY group on the FORMULAS Ribbon;

(b) A dialog box appears displaying the two versions of LOOKUP. There are two syntax forms; the first is the "array" and the second the "vector."

Hlookup→

The horizontal LOOKUP function (HLOOKUP) can be used not just on a "vector" (single column or row of data), but on an "array" (multiple rows and columns). HLOOKUP searches for a specified value horizontally along the top row of an array. When the value is found, HLOOKUP searches down to a specified row and enters the value of the cell. This is useful when data is arranged in a large tabular format, and it would be difficult for you to read across columns and then down to the appropriate cell. HLOOKUP will do this automatically.

The syntax for HLOOKUP is;

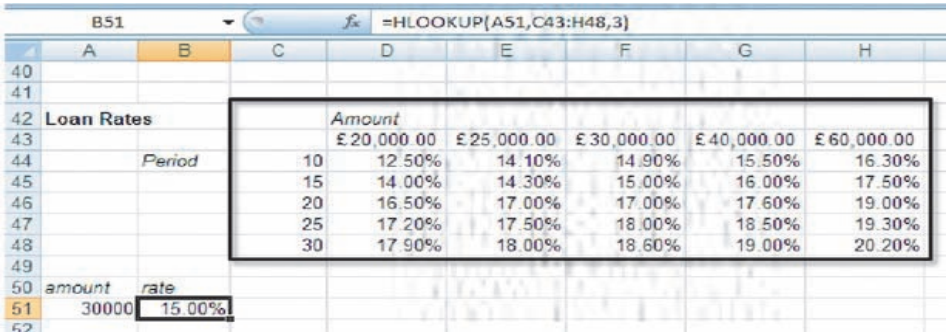
= HLOOKUP(lookup_value , table_array , row_index_number)

The lookup_value is, as before, a number, text string or cell reference which is the value to be found along the top row of the data; the table_array is the cell references (or range name) of the entire table of data; the row_index_number represents the row from which the result is required. This must be a number, e.g. 4 instructs HLOOKUP to extract a value from row 4 of the table_array.

It is important to remember that data in the array must be in ascending order. With a simple LOOKUP function, only one column or row of data, referred to as a vector, is required. HLOOKUP uses an array (i.e. more than one column or row of data). Therefore, as HLOOKUP searches horizontally (i.e. across the array), data in the first row must be in ascending order, i.e. numbers from lowest to highest, text from A to Z. As with LOOKUP, if this rule is ignored, HLOOKUP will return the wrong value.

As an example, a user may have a spreadsheet which displays various different rates of interest for a range of amounts over different time periods;

Whatever the amount a customer wants to borrow, he may pay up to five different rates of interest depending on whether the loan is over 10, 15 or more years. The HLOOKUP function will find a specific amount, then move down the array to find the appropriate interest rate for the required time period.



B51 =HLOOKUP(A51,C43:H48,3)

	A	B	C	D	E	F	G	H
40								
41								
42	Loan Rates			Amount				
43				£20,000.00	£25,000.00	£30,000.00	£40,000.00	£60,000.00
44		Period	10	12.50%	14.10%	14.90%	15.50%	16.30%
45			15	14.00%	14.30%	15.00%	16.00%	17.50%
46			20	16.50%	17.00%	17.00%	17.60%	19.00%
47			25	17.20%	17.50%	18.00%	18.50%	19.30%
48			30	17.90%	18.00%	18.60%	19.00%	20.20%
49								
50	amount	rate						
51	30000	15.00%						

Designate cell A51 as the cell to hold the amount, i.e. the lookup_value; cells C43:H48 are the table_ array; the row_ index_number will be 2 if a customer wants the loan over 10 years, 3 if he wants the loan over 15 years, and so on. Cell B51 holds this formula;

=HLOOKUP(A51,C43:h48,3)

The above formula looks along the top row of the array for the value in cell A51 (30000). It then moves down to row 3 and returns the value 15.00%, which is the correct interest rate for a £30000 loan over 15 years. (Range names could be used here to simplify the formula).

As with the LOOKUP function, the advantage of HLOOOKUP is that it does not necessarily have to find the exact lookup_value. If, for example, you wanted to find out what interest rate is applicable to a £28000 loan, the figure 28000 can be entered in the lookup_value cell (A51) and the rate 14.30% appears. As before, Excel has looked for the value in the array closest to, but lower than, the lookup_ value.

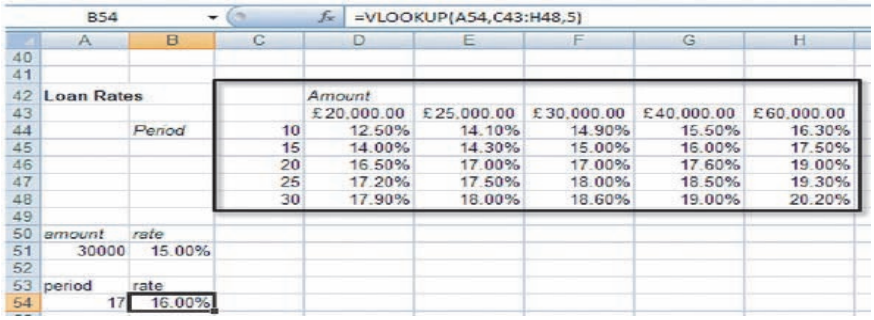
Vlookup→

The VLOOKUP function works on the same principle as HLOOKUP, but instead of searching horizontally, VLOOKUP searches vertically. VLOOKUP searches for a specified value vertically down the first column

of an array. When the value is found, VLOOKUP searches across to a specified column and enters the value of the cell. The syntax for the VLOOKUP function follows the same pattern as HLOOKUP, except that instead of specifying a row index number, you would specify a column index number to instruct VLOOKUP to move across to a specific column in the array where the required value is to be found.

= VLOOKUP(lookup_value , table_array , col_index_number)

In the case of VLOOKUP, data in the first column of the array should be in ascending order, as VLOOKUP searches down this column for the lookup_value. In the same spreadsheet as before, a VLOOKUP formula could be used to search for a specific time period, then return the appropriate rate for a fixed amount. In the following example, a time period is entered in cell A54 and in B54 the VLOOKUP formula is contained;



Cell B54 holds this formula; =VLOOKUP(A54,C43:h48,5)

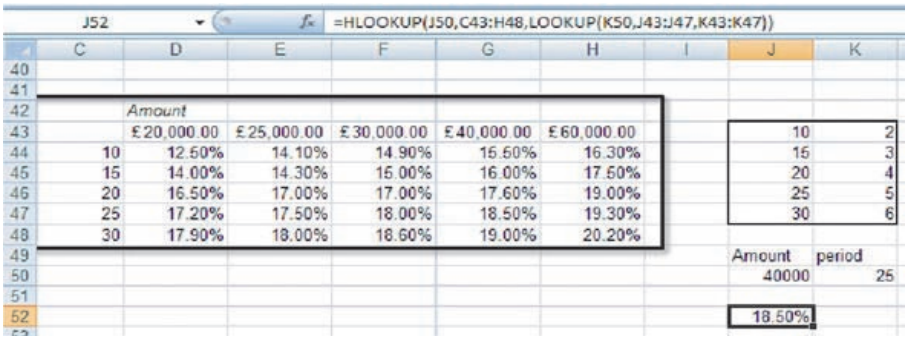
The cell A54 is the lookup_value (time period), the table_array is as before, and for this example rates are looked up for a loan of £40000, hence the column_index_number 5. By changing the value of cell A54, the appropriate rate for that time period is returned. Where the specific lookup_value is not found, VLOOKUP works in the same way as HLOOKUP. In other words, the nearest value in the array that is less than the lookup_value will be returned. So, a £40000 loan over 17 years would return an interest rate of 16.00%.

Nested Lookups→

One of the limitations of the horizontal and vertical LOOKUP functions is that for every lookup_value changed, the column or row index number stays constant. Using our example, the HLOOKUP will search for any amount, but always for the same time period. Conversely, the VLOOKUP will search for any time period, but always for the same amount. In both cases, if you want to alter the time period and the amount the formula must be edited to alter the column or row index number.

There is, however, a technique whereby one LOOKUP function is "nested" within another. This looks up one value, which will then be used in a second LOOKUP formula as a column or row index number. Using this technique allows you to, say, enter a time period and an amount and see the correct interest rate.

Because nested LOOKUPs have more than one lookup_value, more than one array is needed. This second array should consist of the column or row numbers to be used in the LOOKUP formula. The example shows our main interest rates spreadsheet, with an additional two columns of data;



Column J contains all the same time periods as column C, but alongside this are numbers 2 to 6, indicating the row_index_ number to be returned for the appropriate time period. To look up this value, use a simple vector LOOKUP formula, where K50 is the required time period, J43:J47 is the lookup_ vector and K43:K47 is the result_vector; LOOKUP(k50,J43:J47,k43:k47)

Notice there is no equals sign, because this formula is not being entered in a cell of its own. The formula will return a value between 2 and 6 which will be used as a row_index_number in a HLOOKUP formula. This HLOOKUP will look in the main interest rate table for an amount typed in by you, and will respond to the row_index_number returned from the nested LOOKUP formula. The cells J50 and K50 hold the amount and time period to be typed in by you, and the entire nested HLOOKUP, typed in J52, is as follows;

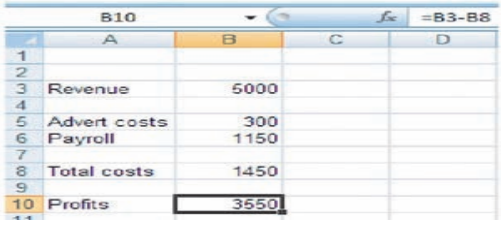
=HLOOKUP(J50,C43:h48,LOOkUP(k50,J43:J47,k43:k47))

In the example, the time period 25 is vertically looked up in column J and the corresponding value 5 is returned. Also, the amount 40000 is horizontally looked up in the main table, with a row_index_number of 5. The end result is an interest rate of 18.50%. Simply by changing cells J50 and K50, the correct interest rate is always returned for the amount and period typed in.

Goal Seeking and Solving→

Excel has a number of ways of altering conditions on the spreadsheet and making formulae produce whatever result is requested. Excel can also forecast what conditions on the spreadsheet would be needed to optimize the result of a formula. For instance, there may be a profits figure that needs to be kept as high as possible, a costs figure that needs to be kept to a minimum, or a budget constraint that has to equal a certain figure exactly. Usually, these figures are formulae that depend on a great many other variables on the spreadsheet. Therefore, you would have to do an awful lot of trial-and-error analysis to obtain the desired result. Excel can, however, perform this analysis very quickly to obtain optimum results. The Goal Seek command can be used to make a formula achieve a certain value by altering just one variable. The Solver can be used for more painstaking analysis where many variables could be adjusted to reach a desired result. The Solver can be used to not only obtain a specific value, but also to maximize or minimize the result of a formula (e.g. maximize profits or minimize costs).

Goal Seek→



The Goal Seek command is used to bring one formula to a specific value. It does this by changing one of the cells that is referenced by the formula. Goal Seek asks for a cell reference that contains a formula (the Set cell). It also asks for a value, which is the figure you want the cell to equal. Finally, Goal Seek asks for a cell to alter in order to take the Set cell to the required value.

In the example spreadsheet, cell B8 contains a formula that sums advertising and payroll costs. Cell B10 contains a profits formula based on the revenue figure, minus the total costs.

A user may want to see how a profit of 4000 can be achieved by altering payroll costs.

To launch the goal seeker→

(a) On the DATA ribbon, DATA TOOLS group, click WHAT-IF ANALYSIS and then click **GOAL SEEK.**

(b) In the **Set Cell** box, enter the reference for the cell that contains the formula result you wish to set to a specific figure. (In the example, this is cell B4.)

(c) In the **TO Value** box, type the result you want. (In the example, this is -4000.)

(d) In the **BY Changing** CELL box, enter the reference for the cell that contains the value you want to adjust. (In the example, this is cell B3.)



The Goal Seek command automatically suggests the active cell as the Set cell. This can be overtyped with a new cell reference or you may click on the appropriate cell on the spreadsheet.

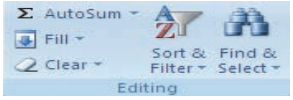
(e) Click the Ok button and the spreadsheet will alter the cell to a value sufficient for the formula to reach your goal. Goal Seek also informs you that the goal was achieved;

(f) You now have the choice of accepting the revised spreadsheet, or returning to the previous values. Click Ok to keep the changes, or CANCEL to restore previous values.

Goal Seek can be used repeatedly in this way to see how revenue or other costs could be used to influence the final profits.

Simply repeat the above process and alter the changing cell reference.

The changing cell must contain a value, not a formula. For example, if you tried to alter profits by changing total costs, this cell contains a formula and Goal Seek will not accept it as a changing cell. Only the advertising costs or the payroll cells can be used as changing cells. Goal Seek will only accept one cell reference as the changing cell, but names are acceptable. For instance, if a user had named either cells B5 or B6 as "Advert_costs" or "Payroll" respectively, these names could be typed in the BY CHANGING CELL box. For goal-seeking with more than one changing cell, use the Solver.

Sorting Data→ 

Although not confined to database information, the sorting facility in Excel is particularly appropriate for changing the order in which records are listed. Remember to save the file containing the database information prior to sorting.

If you will need to restore the original record order, it is a good idea to include a column of record numbers before sorting the database. This can be achieved simply by adding a column with a suitable heading, and using the fill handle or the data series command to enter consecutive numbers adjacent to each record.

When using any data handling techniques ensure you have: -

1. Selected a cell somewhere in the data list
2. Have NO MORE than one cell selected.

Excel automatically selects the entire list for sorting. It compares the top rows of your list for formatting differences. If there is a difference in the formatting of the top row, Excel identifies that row as column labels and excludes it from the sort. This ensures the column labels will not be sorted with the rest of the data.

To perform a single-level sort: (quick sort)→

(a) Select a cell in the list within the column by which you want to sort.

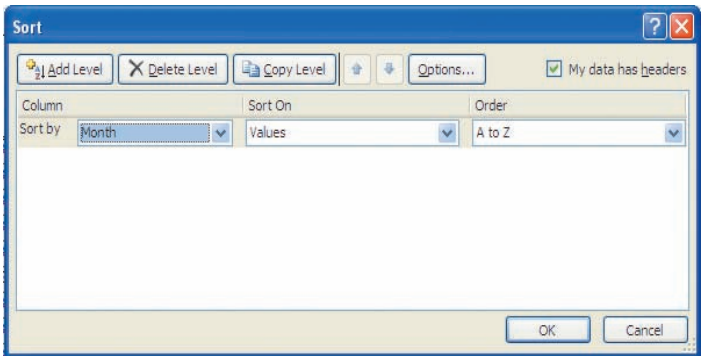
(b) Click the Sort Ascending or Sort Descending button from the DATA ribbon, SORT & FILTER group

To perform a multi-level sort:→

(a) Click within the data to be sorted.

(b) Choose Sort, button from the DATA ribbon, SORT & FILTER group. The following dialog box will appear in which from which you may specify the Sort fields and the Sort order.

(c) From the Sort By drop-down list, select the field you want to use as the main sort order.



(d) Select from the next drop down list what you want to sort on by default this will be the data (values)

(e) Select the Ascending or Descending from the drop down list depending on which order you wish the data sorted in.

(f) Select add level

(g) Specify any sub-sorts using the Then By drop-down lists to pick the subsequent fields to sort by when duplicates occur in the main sort field.

(h) You may add many levels to your sorting of data. If you wish to reorder your sorting levels use the reorder buttons by selecting a level and moving it up or down

(i) If you have an incorrect level in your many sort orders. Select it and click on delete level.

(j) Click Ok. to apply sort orders

Custom Sorting Options→

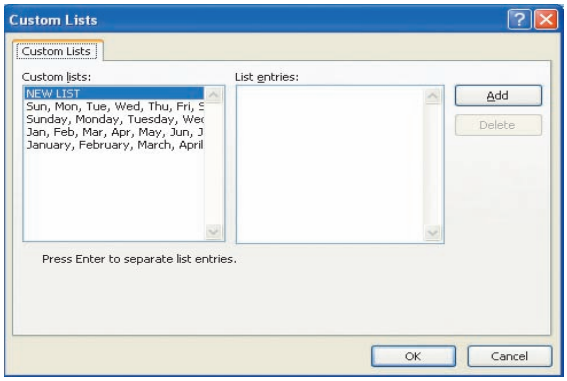
The ascending and descending sort orders rearrange your list by alphabetical, numerical, reverse alphabetical or reverse numerical order. For some types of data, such as months, this may not be the order that you need to use. You can use one of the custom sort orders provided with the Excel program to rearrange your data in chronological order by day of the week or by month.

To sort by a custom sort order→

(a) Choose SORT, button from the DATA ribbon, SORT & FILTER group.

(b) From the SORT BY drop-down list, select the column by which you want to sort.

(c) From the SORT ON drop down list select what you want to sort on (Values)



(d) From the ORDER drop down list select CUSTOM LIST

(e) The following dialog box will appear

(f) Select a custom list from the left hand box.

(g) Click on Ok to close the list dialog and apply sort order to level and click on Ok again to perform the sort.

Filtering a List→

When you filter a list, you display only the sets of data that meet a certain set of search conditions called criteria. The AutoFilter feature enables you to specify those search conditions from the list.

When you use the Data, Filter, AutoFilter command, drop-down list arrows are displayed next to each of the column labels in the list. When you open a drop-down list, a list of all the unique entries for that column is displayed. By selecting one of the entries from the drop-down list, called a filter criterion you instruct Excel what to search for. Then Excel filters the list so that only the sets of data that contain the entry you selected will be displayed. When Filter mode is active, arrows for the columns with filter criterion selected appear in blue on the worksheet, row numbers appear in blue, and the status bar displays either the number of rows that meet the criteria, or the text "Filter mode." The sets of data that do not meet the criteria remain in the list but they are hidden.

If you select a single cell in the list before choosing Filter drop-down list arrows are applied to all of the column labels in your list. If you select multiple column labels before choosing Filter drop-down list arrows are displayed only for the selected columns, thus restricting which columns you can apply filters to. In either case, the entire list is filtered. Also, you can filter only one list at a time on a worksheet.

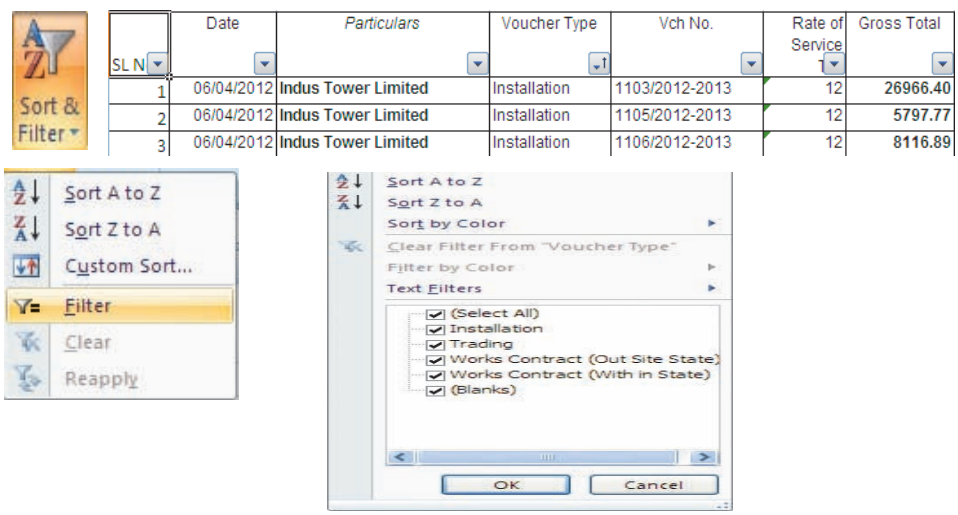
To filter a list using AutoFilter→

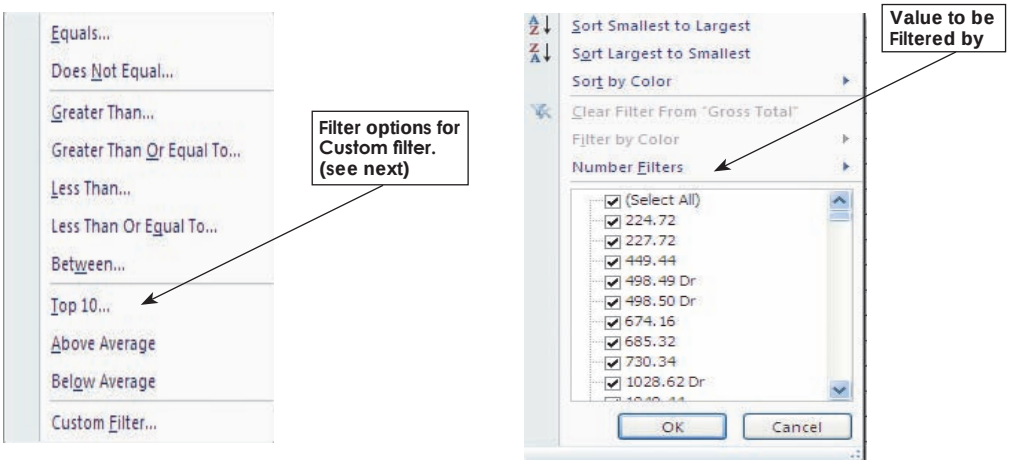
(a) Choose FILTER, button from the DATA ribbon, SORT & FILTER group.

(b) Your list column labels will appear with drop-down list arrows to the right.

(c) When you select the drop down arrow from the top of a particular column you will have (depending on the data type) a box at the bottom of the menu with all unique values make sure the values you wish to be seen are ticked. Select the values you are filtering for.(Following Pictures)

(d) When all values you wish to see are ticked (this creates OR conditions for that column) click OK to apply the filter for that column





Each time you apply criteria to a column you create AND conditions across columns that reduce the number of records that will be displayed. Using the simple autofilter OR conditions cannot be applied across columns. (see advanced filter).

More AND conditions = less records

Whilst a filter is active, if you print the worksheet, only visible rows will be output, so you can print out multiple views of your data from an individual list.

Removing a single column filter→

(a) You can see which columns have filter criteria active because the drop-down list arrows are blue. Click the drop-down list arrow for the column whose criteria you wish to remove. And choose the tick box that says select all.

(b) All values will be selected for display again. Either click OK or select new sort order to show all records.

Removing all column filters→

(a) Click the Clear option from the SORT & FILTER button on the hOME ribbon in the EDITINg group

When filters are cleared the SELECT ALL tick box is applied to all columns. Make sure that this method is the one you really want if you have selected complicated criteria in a particular column.

Custom Criteria→

When you specify a filter criterion for a column from unique entries listed in the AutoFilter drop-down list, you can only select one filter criterion at a time. The Custom filter criterion enables you to filter a list to display sets of data that contain This creates an OR condition or complicated options of what text, dates or numbers you wish to display To meet the filter criteria, a set of data must meet either the first filter criterion or the second filter criterion or both.

You can also use the Custom criterion choice to find values that fall within a range. When you specify custom criteria, select a comparison operator from the drop-down list and then either type in a value or select it from the criteria drop- down list.

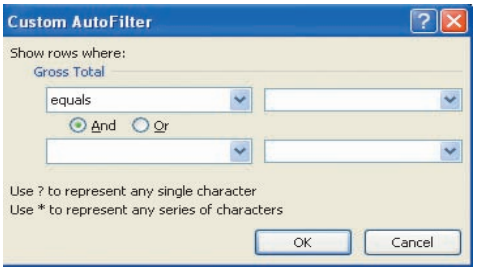
When you use custom criteria, you need to understand the comparison operators that Excel offers you. The table below outlines these:

Operator	Meaning
=	Equal to
>	Greater Than
> =	Greater Than or Equal to
<	Less Than
<=	Less Than or Equal to
<>	Not Equal to

To specify "either AND/OR" custom criteria→

(a) Click on the AUTOFILTER drop-down for the desired column.

(b) Depending on the Data type you will have the data type and type of filter name. (picture shows number filter)



(c) You may select one of the options shown to start your custom filter OR move to the bottom of the menu and select custom Filter.

(d) The following dialog box will be shown.

(e) In the Custom AutoFilter dialog box from the first criteria drop-down list select one of the filter criteria.

(The default operator is = "equals").

(f) Click on OR or AND. (this is very important)

(g) From the second operator drop-down list, select a comparison operator.

(h) From the second criteria drop-down list select the other filter criterion.

(i) Click Ok. The filtered list shows the sets of data that meet either the first or the second specified criterion for the column.

Using custom criteria to find a range of values→

(a) Click the drop-down arrow for the column label whose range of values you want to filter by. This will typically be numbers or dates

(b) Click Custom filter. From the resulting dialog box, select the comparison operator to control the lower limiting value, for example greater than or greater than or equal to.

(c) From the first criteria drop-down list, select a value or type the value in.

(d) Select AND as the data MUST meet both conditions to display the range

(e) From the second criteria drop-down list select the other filter criterion.

(f) Click Ok. The filtered list shows the sets of data that meet BOTH the first and the second specified criterion for the column.

Wildcards→

You can use wildcards to search for text in common within the unique entries, even though the entire entry might not match. For example, searching for all of the sets of data that have entries in the last-name column that begin with "M" might display two Moore's (where the entire entry matches) but might also display Madding and Martinez (where the entire entry does not match).

Wildcard	Finds	Example
asterisk	Any set of characters that are in the same position as the asterisk	*.xls finds Filter.xls and sortdata.xls
? question mark	Any single character that is in the same position as the ?	B?t finds Bat, Bit, But and Bet
~ tilde	A question mark or an asterisk	Who~? Finds the text "Who?"

To filter a list using wildcards→

(a) With Auto Filter active, select the drop-down list arrow to the right of the column you want to use to filter the data.

Wildcards only work when filtering columns containing text:

(a) Choose CUSTOM.

(b) Ensure that the operator is set to =.

(c) Type the pattern of letters you are filtering by with the asterisks and/or question marks inserted in the appropriate positions.

(d) Click Ok.

(e) Turning Off Autofilter

When you no longer need to filter your data, you can switch the AutoFilter off in the following way:

To switch off AutoFilter→

(a) Choose FILTER, button from the DATA ribbon, SORT & FILTER group.

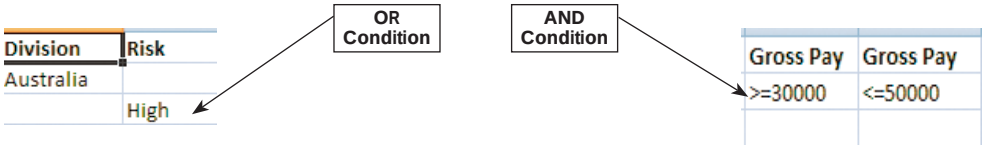
Advanced Filtering→

Sometimes, the filter criteria that you specify with AutoFilter will not yield the necessary results. For example, you cannot use AutoFilter to filter a list to display the more complex criteria of two separate AND conditions combined with an OR condition. To do this, you must use the Advanced Filter option. This relies on you setting up and defining a Criteria range on the worksheet where the data to be matched can be entered.

Set Criteria→

The Criteria range usually consists of a copied set of the list column names, and a blank row immediately beneath into which you can type the data to be matched. It is a good idea to copy the column names from the top of the database into the area to be used as a criteria range, as this reduces the chance of there being any discrepancy between the two sets of names.

In fact, not all the column labels need to be included in the criteria range. It could be restricted to only those labels on which you wished to search, and those labels included could be displayed in a different order. If you wish and criteria to create a range you may need to copy a particular column label twice.



To define the Criteria range→

(a) Copy across to a new sheet the column labels you wish to create criteria for.

(b) Create the criteria in the cells under the labels.

(c) If criteria are created in the same row, this would create an AND condition and on different rows this would create an OR condition.

(d) Select the copied set of column labels and the criteria below and name the cell range if you wish. (not essential) Type the word Criteria into the name box and press [ENTER].

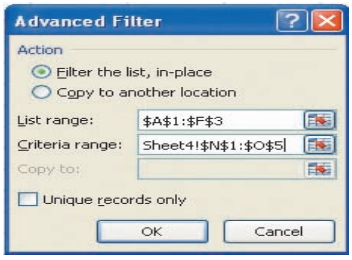
You do not have to name the cells with the range name Criteria, but it will ensure that Excel automatically picks the correct group of cells as the criteria carrying cells whenever you use the Advanced Filter.

To run an advanced filter→

(a) Click within your data list

(b) Choose ADVANCED, button from the DATA ribbon, SORT & FILTER group.

(c) The following dialog will be displayed



(d) You should see that your data list is selected completely. If not (due to empty columns or rows.) Delete the values in the list range box and either type in the range you wish or select the correct range with the mouse

(e) In the criteria range box either type criteria (if you named the range) or delete any values present and select your criteria from your sheet of criteria.

(f) By default the list will be filtered in place as when using the AutoFilter.

(g) Click Ok. You will be returned to your data list with the filter applied.

(h) Sort if needed

To remove a filter→

Click the Clear option from the SORT & FILTER button on the HOME ribbon in the EDITING group.

Pivot Tables→

A PivotTable can summarize large amounts of data using specified calculations and formats. It is called a PivotTable because the headings can be rotated around the data to view or summarize it in different ways.

- The source data can be:
- An Excel worksheet database/list or any range that has labeled columns.
- A collection of ranges to be consolidated. The ranges must contain both labeled rows and columns.
- A database file created in an external application such as Access or Dbase.
- The data in a PivotTable cannot be changed as it is the summary of other data. The data itself can be changed and the PivotTable recalculated. The PivotTable can be reformatted

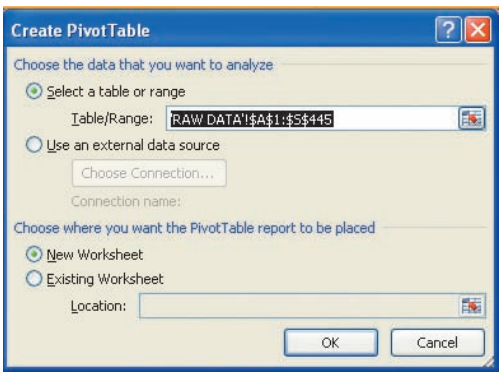
To create a PivotTable or PivotTable with pivot chart→

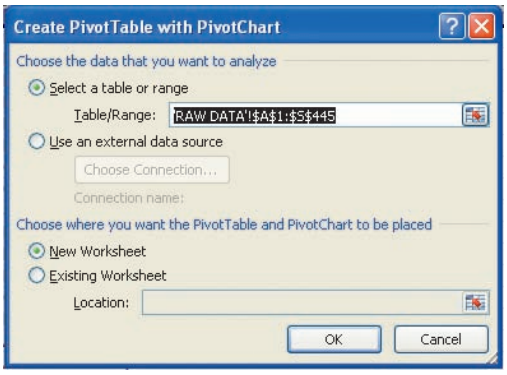
(a) Select a cell in a range of cells of data, or put the insertion point inside of an Excel table.

(b) Make sure that the range of cells has column headings.

(c) Do one of the following: To create a PivotTable report, on the Insert ribbon, in the Tables group, click PivotTable, and from the menu click PivotTable.

(d) The Create PivotTable dialog box is displayed.





To Select a data source. And choose the data that you want to analyze→

(a) Click Select a table or range.

(b) Type the range of cells or table name reference, such as =QuarterlyProfits, in the Table/Range box.

(c) If you selected a cell in a range of cells or if the insertion point was in a table before you started the wizard, the range of cells or table name reference is displayed in the Table/Range box.

To Enter a location→

(a) To place the PivotTable report in a new worksheet starting at cell A1, click NEW WORKSHEET.

(b) To place the PivotTable report in an existing worksheet, select EXISTING WORKSHEET, and then type the first cell in the range of cells where you want to locate the PivotTable report.

An empty PivotTable report is added to the location that you entered with the PivotTable Field List displayed so that you can start adding fields, creating a layout, and customizing the PivotTable report.

If you are creating a PivotChart report, an associated PivotTable report is created directly underneath the PivotChart report for the location that you enter. This PivotTable report must be in the same workbook as the PivotChart report. If you specify a location in another workbook, the PivotChart report will also be created in that workbook.

To Create A PivotChart Report From An Existing PivotTable Report→

(a) Click the PivotTable report.

(b) On the INSERT ribbon, in the CHARTS group, click a chart type.

You can use any chart type except xy (scatter), bubble or stock.

Convert a PivotChart report to a static chart→

Find the associated PivotTable report that has the same name as the PivotChart report by doing the following: (The PivotTable report that supplies the source data to the PivotChart report. It is created automatically when you create a new PivotChart report. When you change the layout of either report, they both change.)

(a) Click the PivotChart report to find the associated PivotTable report name, In the DATA group, on the DESIGN ribbon, click SELECT DATA to display the EDIT DATA SOURCE dialog box, and then note the associated PivotTable name, which is the text that follows the (!) exclamation point, in the Chart data range text box and then click Ok.

(b) To identify the associated PivotTable report, click each PivotTable report in the workbook, and then on the OPTIONS ribbon, in the PIVOTTABLE group, click OPTIONS until you find the same name in the NAME text box. then Click Ok.

(c) On the OPTIONS ribbon, ACTIONS group, click SELECT, then click ENTIRE PIVOTTABLE. Press DELETE.

(d) The chart is now static and not associated with the PivotTable.

Create A Static Chart From The Data In A PivotTable Report→

This procedure creates a regular, non interactive chart rather than a PivotChart report (PivotChart report: A chart that provides interactive analysis of data, like a PivotTable report. You can change views of data, see different levels of detail or reorganize the chart layout by dragging fields and by showing or hiding items in fields.).

To create static chart from data→

(a) Select the data in the PivotTable report that you want to use in your chart. To include field buttons(A field button is a Button that identifies a field in a PivotTable or PivotChart report. You can drag the field buttons to change the layout of the report, or click the arrows next to the buttons to change the level of detail displayed in the report.) and data in the first row and column of the report, start dragging from the lower- right corner of the data that you're selecting.

(b) On the HOME ribbon, in the CLIPBOARD group, click COPY

(c) Click a blank cell outside of the PivotTable report.

(d) On the HOME ribbon, in the CLIPBOARD group, click the arrow next to PASTE, and then click PASTE SPECIAL.

(e) Click VALUES, and then click Ok.

(f) On the INSERT ribbon, in the CHARTS group, click a chart type.

Delete A PivotTable Or PivotChart Report→

To Delete a PivotTable report:

(a) Click the PivotTable report.

(b) On the OPTIONS ribbon, in the ACTIONS group, click SELECT, and then click ENTIRE PIVOTTABLE.

(c) Press DELETE.

Deleting the associated PivotTable report (associated PivotTable report: The PivotTable report that supplies the source data to the PivotChart report. It is created automatically when you create a new PivotChart report. When you change the layout of either report, the other also changes.) for a PivotChart report creates a static chart that you can no longer change.

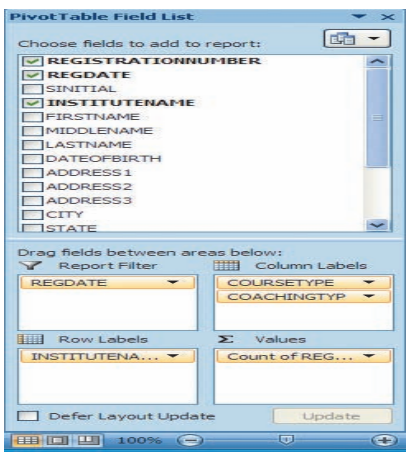
To Delete a PivotChart report:

(a) Select the PivotChart report.

(b) Press DELETE.

Deleting the PivotChart report does not automatically delete the associated PivotTable report.

Create Layout For PivotTables→



Once the PivotTable has been created a layout has to be created to view your data in the empty PivotTable we do this through the PivotTable Field list which appears in a pane to the right of your PivotTable.

An Option button will allow you to change the way your PivotTable field list looks.

To create a layout→

(a) Drag and drop the fields from the fields section at the top to the bottom areas of the Pane

(b) If Month of Hire is used as a row label the PivotTable will look at your data and pick out the unique values to make up the row headings within your report.

(c) Choose a field for the column labels

(d) Choose a field you wish to use as your values.

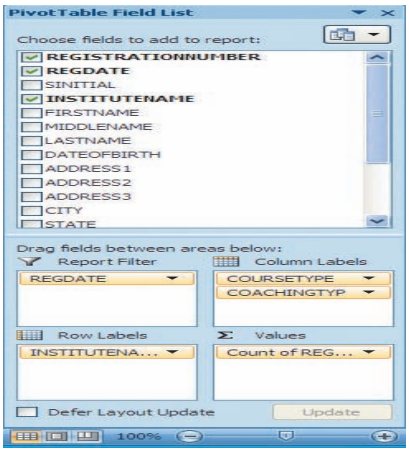
Numerical data will use SUM as the default method of calculating your data. If Textual it will use count as default. You may use more than one field in any area but it is important to place them correctly. You may drag them around as much as you wish until your report looks as you wish it to look.

You may filter on one or more fields if you wish. To do this drag a field to the report filter box. Any of these areas can be filtered.

Modifying A PivotTable→

- All of the following are options for modifying your PivotTable
- Adding or deleting fields
- Filtering and sorting
- Format the colour scheme
- Changing how the pivot chart calculates

MONTH	JUNE									
Count of REGISTRATIONNUMBER										
	INTER		INTER Total	FOUNDATION		FOUNDATION Total	FINAL		FINAL Total	Grand Total
	ORAL	POSTAL		ORAL	POSTAL		ORAL	POSTAL		
Ahmedabad Chapter	109		109	57		57				166
Aurangabad Chapter	3		3	12		12				15
Cochin Chapter	18	1	19	4		4				23
Coimbatore Chapter		2	2	25		25				27
Cuttack Bhubaneswar Chapter	20	5	25	5		5	1		1	31
Dhanbad-Sindri Chapter	2		2							2
EASTERN INDIA REGIONAL COUNCIL		2	2	2	2	4				6
Kalyan-Ambarnath Chapter	2		2							2
Kanpur Chapter				4		4				4
Kolhapur-Sangli Chapter					3	3				3
Konkan Chapter					2	2				2
Kota Chapter		1	1							1
Kutch-Gandhidham Chapter	2		2	1		1				3
LUCKNOW CHAPTER	2		2	6		6				8
Navi Mumbai Chapter	2		2							2
NORTHERN INDIA REGIONAL COUNCIL	3	23	26	8	16	24		4	4	54
Patna Chapter				1		1				1
Pimpri-Chinchwad-Akurdi Chapter	1		1	11		11		2	2	14
Ranipet-Vellore Chapter	1		1	1		1				2
Siliguri-Gangtok Chapter				1		1				1



To Add or delete fields→

(a) Drag and drop the fields between the various areas and the field list section field info will disappear or appear in different locations.

(b) Dragging a field from one of the areas to the field list will remove that data from the report. This will not change the data in your Data list merely leave it absent from the report.

Managing Pivot Tables→

When data is changed in the PivotTable source list, the PivotTable does not automatically recalculate.

Using Another PivotTable Report→

The PivotTable cache:

Each time that you create a new PivotTable report or PivotChart report, Excel stores a copy of the data for the report in memory, and saves this storage area as part of the workbook file. Thus, each new report requires additional memory and disk space. However, when you use an existing PivotTable report as the source for a new report in the same workbook, both reports share the same copy of the data. Because you reuse the same storage area, the size of the workbook file is reduced and less data is kept in memory.

Location requirements→

To use a PivotTable report as the source for another report, both reports must be in the same workbook. If the source PivotTable report is in a different workbook, copy the source report to the workbook location where you want the new report to appear. PivotTable reports and PivotChart reports in different workbooks are separate, each with its own copy of the data in memory and in the workbook files.

Changes affect both reports→

When you refresh the data in the new report, Excel also updates the data in the source report, and vice versa. When you group or ungroup items in one report, both reports are affected. When you create calculated fields or calculated items in one report, both reports are affected.

PivotChart reports→

You can base a new PivotTable report or PivotChart report on another PivotTable report, but you cannot base it directly on another PivotChart report. However, Excel creates an associated PivotTable report from the same data whenever you create a PivotChart report, so you can base a new report on the associated report. Changes to a PivotChart report affect the associated PivotTable report, and vice versa.

Changing An Existing Report's Source Data→

Changes in the source data can result in different data being available for analysis. For example, you may want to conveniently switch from a test database to a production database. You can update a PivotTable report or a PivotChart report with new data that is similar to the original data connection information by refreshing the report.

To include additional data or different data, you can redefine the source data for the report. If the data is substantially different with many new or additional fields, it may be easier to create a new report.

Displaying new data brought in by refresh→

Refreshing a report can also change the data that is available for display. For reports based on worksheet lists, Excel retrieves new fields within the source range or named range that you specified. For reports based on external data, Excel retrieves new data that meets the criteria for the underlying query (query: In Query or Access, a means of finding the records that answer a particular question you ask about the data stored in a database.) or data that becomes available in an OLAP cube. You can view any new fields in the Field List and add the fields to the report. (OLAP cube: An OLAP data structure. A cube contains dimensions, like Country/Region/City, and data fields, like Sales Amount. Dimensions organize types of data into hierarchies with levels of detail, and data fields measure quantities.)

To refresh a PivotTable→

Click in PivotTable:

(a) Choose REFRESH DATA in the DATA group on the OPTIONS ribbon.

(b) Choose to REFRESH ALL or just REFRESH

(c) The data is is now refreshed and updated new information, field names and changed data is now displayed

Refresh will refresh just the report you are clicked on. Refresh all will refresh all reports in the workbook.

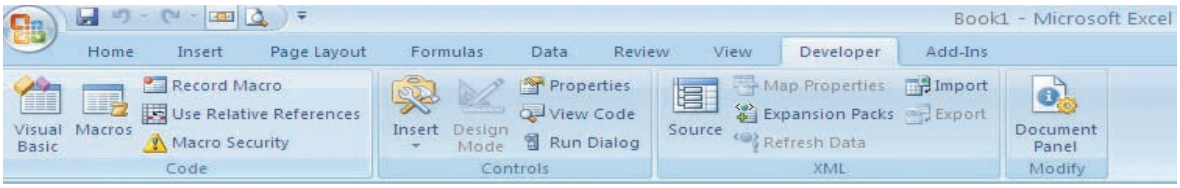
Macros in Excel→

Increase the usability of your Excel spreadsheets by adding a little programming to them. While Excel's formulas and spreadsheet features make it a great tool, mastering the ability to create macros will make it even greater and faster to work with. Learn how with these steps.

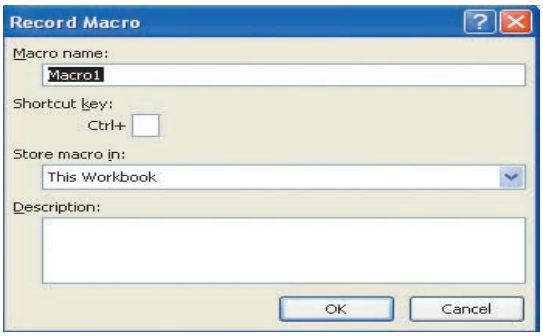
Click on Office Button → Excel Options →Popular → Click Check option of Show Developer tab in Ribbon → Click on Trust Center →Trust Center Settings → Macro Settings → Click Check option of Enable all macros (not recommended; potentially dangerous code can run)

Record New Macro→

To Record a New Macro click on Developer Tab, under these Tab you will find Record Macro Button.



Now click on Record Macro button, the following dialog box will appear:



(A) Name Your Macro: You can give a name to your macro

(B) Set a shortcut for your macro(optional): Type a letter in the Shortcut Key box. A lowercase letter will translate to CTRL + letter; an uppercase letter will be CTRL + SHIFT + letter

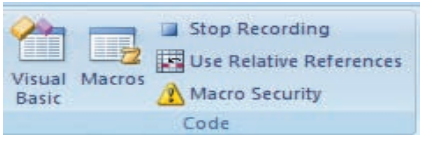
(C) Choose where to store your macro: In the Store Macro in list, select the workbook where you want to store the macro. If you want it to be available whenever you run Excel, select Personal Macro Workbook.

(D) Write Description of your macro: You can write description about the macros you are going to record.

(E) Now click on ok Button to save the Macro.

(F) Record your macro: Remember, Record Macro is still on. Carry out the actions that you want Excel to record as your macro.

(G) Click Stop Recording: You can find this option on the Stop Recording toolbar.

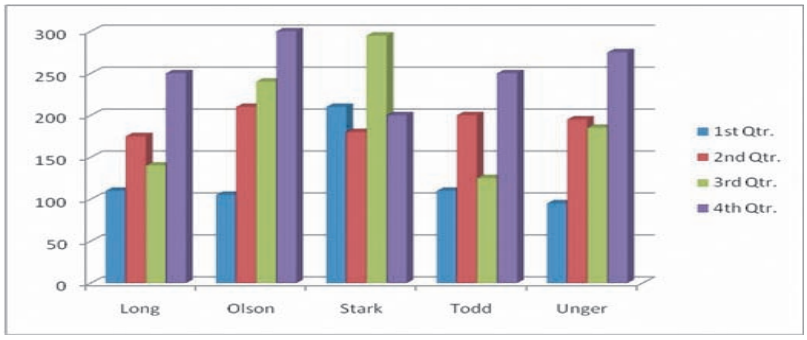


Charts→

All graphics related to Microsoft in this book is in compliance with Microsoft guidelines and thus permitted by Microsoft.

Introduction to Charting→

One of the most impressive aspects of Excel is its charting ability. There are endless variations available, allowing you to produce a chart, edit and format it, include notes, arrows, titles and various other extras as desired. This manual will look at many of the issues involved in producing and formatting Excel charts.



Charts are based on data contained in Excel Worksheets. It is necessary to understand how Excel picks up the data to be used in a chart because the way in which the data is laid out will influence how the chart is presented.

Excel offers a wide range of types and formats from which you can choose when producing charts. However, the charts themselves can exist in different forms and it is important to understand the difference between them. The first form is an embedded chart; the second is a separate chart page.

Terminology→

As a starting point, there are some terms used in charting which should be understood by you. The terms defined below relate to the example car sales worksheet and column chart which appear beneath the table:

Data Point	An individual figure on the spreadsheet which is reflected in the chart e.g. Fred's Orion sales figure
Data Series	A collection of related data points, e.g. all of Fred's figures, which will appear on a chart as markers (bars, for example) of the same colour
Legend	The "key" to the chart, identifying which patterns/colours relate to which data series
Marker	A bar, column, or slice of pie for example, representing a data point
Category	The category axis appears across the bottom of a graph (pie charts excepted) and the categories are listed here. Points within the different data series are grouped by category

Embedded Charts→



An embedded chart appears on the worksheet where it was created. It is an embedded object, which does not normally appear in its own window, and has no separate existence apart from the worksheet. The chart is saved only when the worksheet file itself is saved, and will be printed with the worksheet in which it is embedded. You may choose to have an embedded or separate chart at any time. All charts whether embedded or separate are created from the INSERT ribbon in the CHARTS group.



Separate Chart Pages→

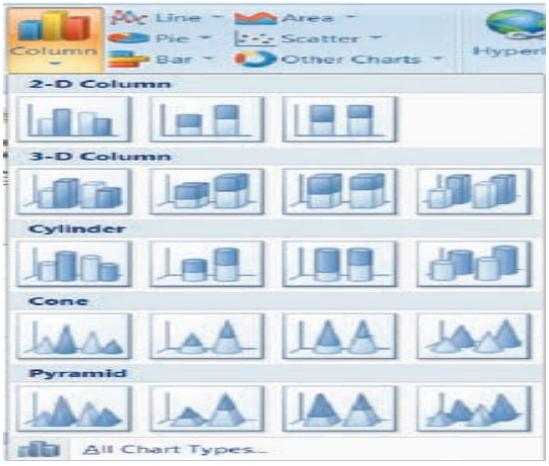
A chart sheet, although linked to the worksheet whose figures it represents, exists as a separate page in a workbook. The

F11 key is very useful for creating a default chart from selected data as a new sheet within the workbook.

Some chart elements to be aware of.

Chart Elements	Description
Titles	This is the area where you can specify the titles to have on the chart (i.e. X-axis "1998", Z-axis "GBP".
Axes	Here you specify whether you want a Y/Z axis and whether you are using timescales to plot your data
Gridlines	The gridline ribbon allows you to switch on and off horizontal and vertical gridlines
Legend	Use this ribbon to switch the legend on and off or reposition it
Data Labels	The Data Labels ribbon allows you to display the amount each point represents or display the label (i.e. in the example above, each cylinder would have Qtr1, Qtr2 displayed as appropriate at the top of each data marker)
Data Table	The Data Table ribbon will display a grid underneath the chart that will show the information that is being plotted.

To create a chart



(a) Select data for chart.

(b) Go to the CHARTS group on the INSERT ribbon. Select a chart type and click

(c) The menu on the left appears.

(d) Hovering your mouse over a chart type will bring up an explanation of that chart type

(e) When you have chosen click once to select a chart type

(f) The chart is now created based on the selected data as an embedded chart.

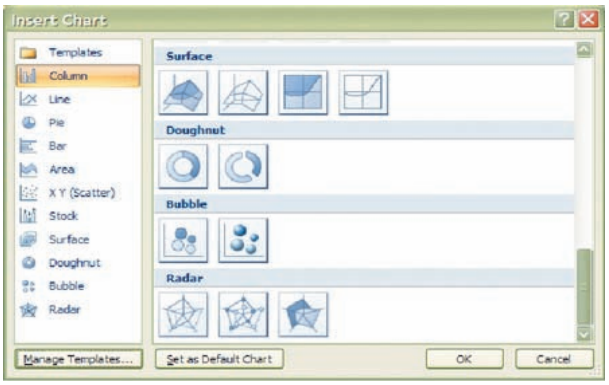
Or

(a) Select data for chart.

(b) Click on the DIALOG BOX LAUNCHER on the CHARTS group on the INSERT ribbon.

(c) The following dialog will appear

(d) Select a type from the left hand section and a sub type from the right hand section.



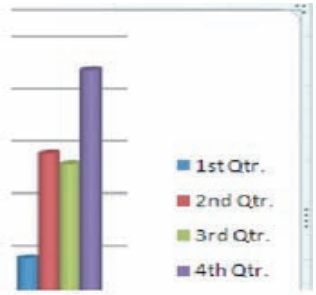
(e) Click OK to create the chart.

(f) This will be created as an embedded chart

Moving And Resizing Embedded Charts→

Once the chart object has been created and stored as an embedded object, you can move and resize it.

To move an embedded chart→



(a) Move mouse over the chart frame border your mouse cursor should have a four pointed black arrow

(b) Click on the chart frame border and hold the mouse button down as you drag. Release the mouse when the chart is in the desired location.

To resize an embedded chart→

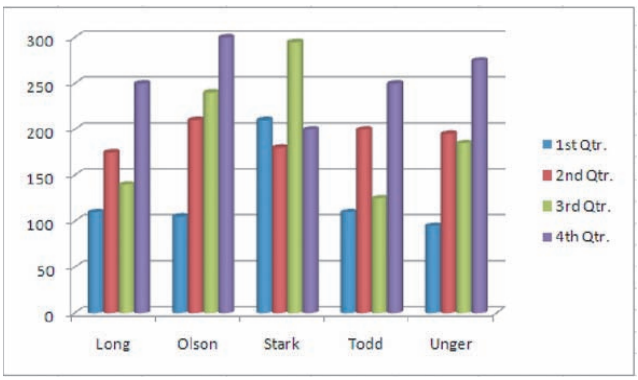
(a) Move your mouse over the dotted handles on the Chart frame border.

(b) The mouse cursor should change to a double arrow. c) Click and Drag up, down, left or right.

Hold down the [ALT] key if you wish the chart to resize by snapping to the cell gridlines.

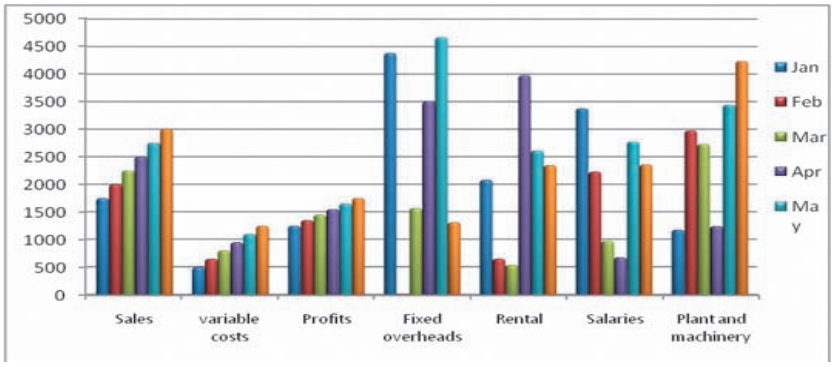
Data Layout→

Depending on the "shape" of the selected data, Excel will assign categories and data series to either the rows or columns of information. Usually it will be assumed that there are more categories than data series, therefore, if there are more rows than columns of selected information, the data series will be based on columns, with the legend labels being picked up from the row across the top of the selected area and the category labels being picked up from the leftmost column:



Last Year's Sales Figures *Australian Division*				
Name	*1st Qtr.*	*2nd Qtr.*	*3rd Qtr.*	*4th Qtr.*
Long	110	175	140	250
Olson	105	210	240	300
Stark	210	180	295	200
Todd	110	200	125	250
Unger	95	195	185	275

If there are more columns than rows in the selected area, the data series will be based on rows, with the legend labels being picked up from the leftmost column and the category labels taken from the top row of the selected area:



If the number of rows and columns is the same, Excel will opt for data series in rows. It is possible to override the choice made by Excel in how the data series and categories are decided. Details of this procedure will be found under the section on manipulating data.

	A	B	C	D	E	F	G
1	Steady Increase		Profits Figures				
2		Jan	Feb	Mar	Apr	May	Jun
3	Sales	1750	2000	2250	2500	2750	3000
4	variable costs	500	650	800	950	1100	1250
5	Profits	1250	1350	1450	1550	1650	1750
6	Fixed overheads	4376	18	1570	3508	4662	1313
7	Rental	2082	653	539	3969	2611	2345
8	Salaries	3374	2230	975	679	2772	2361
9	Plant and machinery	1176	2972	2730	1243	3439	4232

Shortcut Menu (Right Click)→

You may be familiar with the Shortcut menus associated with the selected cell(s) on the Excel worksheet. When working on a chart - embedded either on a worksheet or in its own window, clicking on the chart with the secondary mouse button will call up a Charting Shortcut menu.

The Shortcut menu will contain a selection of choices from some of the Standard Menu bar options mostly relating to the chart as an embedded object - almost like a graphic on the worksheet.



Chart Types→

There are several different types of chart available within Excel. The type to choose will vary depending on the data involved and what information the chart is intended to convey or highlight. Practice will improve your instinct on which type of chart to use in each instance. Initially it may be useful to try

different types until the result is reasonably close to your requirements, and then add custom formats and elements as desired. Some chart types are very specialized and may only be of use to particular business sectors.

Available Types Of Chart→

Selecting any of the types listed will apply a given chart type to the active chart. The most useful types available and some of their applications have been summarized below:

Area→ 

Area charts can be 2 or 3-dimensional. They are used to compare the change in volume of a data series over time, emphasizing the amount of change rather than the rate of change. Area charts show clearly how individual data series contribute to make up the whole volume of information represented in the graph.

Bar → 

Bar charts can be 2 or 3-Dimensional. They are used to show individual figures at a specific time or to compare different items. Categories are listed vertically, so that bars appear on the horizontal, thus there is less emphasis on time flow. Bars extending to the right represent positive values while those extending left represent negative values.

Column → 

Column charts can be 2 or 3-Dimensional. They are frequently used to show variation of different items over a period of time. Categories (often days or months for example, representing a progression of time) are listed horizontally and columns are displayed side by side, making for easy comparisons. Two variations on the theme of Column charts are represented by further tools on the Chart toolbar. The Stacked Column chart can be used to show variations over a period of time, but also shows how each data series contributes to the whole. A further variation on the 3-D column chart produces 3-D columns in a 3-D plot area, receding away from the viewer.

Line→ 

Line charts can be 2 or 3-Dimensional. Line charts are used to compare trends over time. There are similarities with Area charts, but line charts tend to emphasize the rate of change rather than volume of change over time. 3-D lines appear as “ribbons” which can be easier to see on the chart.

Pie→ 

Pie charts can be 2 or 3-Dimensional. They are used to compare the size of the parts with the whole.

Only one data series can be plotted, making up 100%. Pie charts within their own window can be made to “explode” by dragging one or more pieces of pie away from the centre.

Radar→ 

Each category in a radar chart has its own axis radiating from the centre point. Data points are plotted along each spoke, and data points belonging to the same series are connected by lines.

XY Scatter Charts→

XY charts are used to compare two different numeric data series, and can be useful in determining whether one set of figures might be dependent on the other. They are also useful if the data on the X axis represents uneven intervals of time or increments of measurement.

3-D Surface→ 

3-D Surface charts present information in an almost topographical layout. They can be used to pinpoint the high and low points resulting from two changing variables. It can be helpful to think of a 3-D surface chart as a 3-D Column chart which has had a rubber sheet stretched over the tops of the columns.

Combination→ 

A combination chart allows you to overlay one 2-Dimensional chart type on top of another. This can be useful for comparing different types of data, or for charting data requiring two different axis scales. Once the combination chart has been set up, the actual type of the main or overlay chart can be changed by you.

To change the chart type→

(a) Click on chart to be changed..
(b) Go to the CHARTS group on the INSERT ribbon. Select a chart type and click
(c) Hovering your mouse over a chart type in the menu will bring up an explanation of that chart type
(d) When you have chosen click once to select a chart type
(e) Your chart will have changed

Or

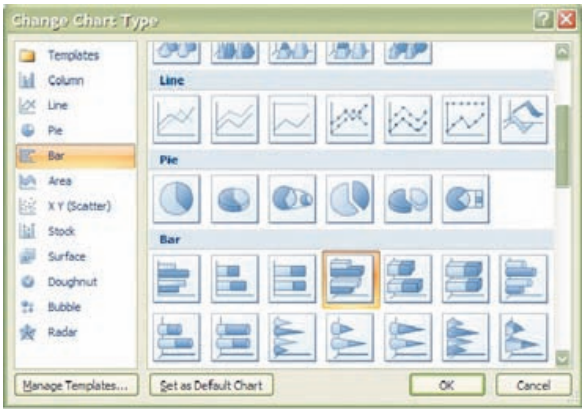
(a) Click on the DIALOG BOX LAUNCHER on the CHARTS group on the INSERT ribbon. The INSERT CHART dialog will appear
(b) Select a type from the left hand section and a sub type from the right hand section. Click OK to change the chart type

Or

(a) Right click on the chart to call up the shortcut menu Click on CHANGE CHART TYPE
(b) The INSERT CHART dialog will appear Select a type from the left hand section and a sub type from the right hand section. Click OK to change the chart type

Default Chart Type→

The default graph setting in Excel is set to a simple 2-dimensional column chart, however you can change the default to any of the types offered within the chart type dialog.



To set the default chart type→

(a) Click on the DIALOG BOX LAUNCHER on the CHARTS group on the INSERT ribbon.

(b) The following dialog will appear

(c) Select a type from the left hand section and click on the specific format that you want the chart to have from the gallery of pictures on the right.

(d) Click the SET AS DEFAULT CHART button.

(e) New charts created from now on will use the default format as defined by you when pressing F11

Formatting Charts→

There are several different ways of formatting the various elements in a chart. Some formats, such as adding a legend can be applied to a chart using the following sections:

Calling up the Shortcut menu on a Chart will also allow you to access the dialog boxes which can be used to change formatting on the entire chart.

Design Ribbon→

The DESIGN ribbon is to change some very basic aspects of your chart globally for the chart we have already looked at changing the chart type. We will look at creating some of our own later on:



To change data source→

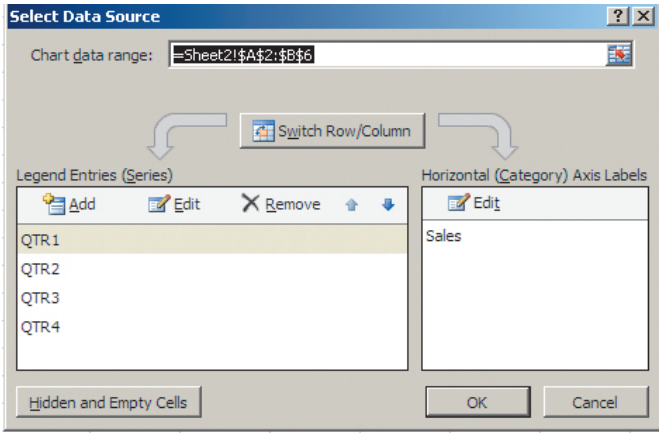
(a) Click on Chart.

(b) Click on SELECT DATA in the DATA group the following dialog will appear

(c) In the CHART DATA RANGE box a highlighted range will be seen.

(d) If you need a completely new range then delete the values in this box and select a different range for your chart.

(e) Click on OK.



Be sure to include the row and column labels in this range. If you wish you may select more than one range by holding down the [CTRL] key down after you have selected your first range and then select another range.

To add or remove a series or category→

(a) Click on Chart.

(b) Click on SELECT DATA in the DATA group the SELECT DATA SOURCE dialog will appear

(c) In the LEGEND ENTRIES (SERIES) box click on ADD the EDIT SERIES dialog will appear.

(d) In the series name box select the cell that holds the series Label

(e) In the series values box select the range of cells that will make up the data for that series.

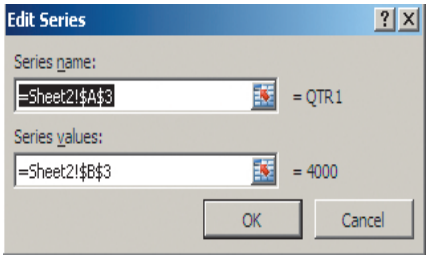
(f) Click OK

(g) In the HORIZONTAL (CATEGORY) AXIS LABELS box click on EDIT

(h) The AXIS LABELS dialog will appear

(i) Reselect the range that will include any new category labels.

(j) Click OK. and OK again to apply the new data to your chart.



To delete a series→

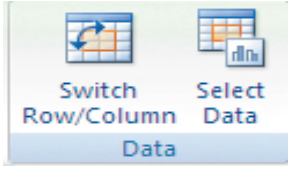
(a) Click on Chart.

(b) Click on SELECT DATA in the DATA group the SELECT DATA SOURCE dialog will appear

(c) Select the series you wish to delete.

(d) Click on DELETE the series will be removed.

To delete a category→



(a) Click on Chart.

(b) Click on SELECT DATA in the DATA group the SELECT DATA SOURCE dialog will appear

(c) Click on the SWITCH ROW/COLUMN button. What was a category has now become a series

(d) Now delete series as previously explained.

(e) Click on the SWITCH ROW/COLUMN button on the dialog box. What were series have now become categories with the category you wished, removed.

Switch Rows and Columns→

To switch between rows and columns:

(a) Click on Chart.

(b) Click on SELECT DATA in the DATA group the SELECT DATA SOURCE dialog will appear

(c) Click on the SWITCH ROW/COLUMN button. What was a category has now become a series

Changing The Chart Layout→

As discussed earlier a chart is made up from many elements that can be turned on or off depending on the type of chart or arranged in different places on the chart. To change the layout swiftly instead of laboriously changing each element the change layout tool allows some quick global options.

To change the chart layout →



(a) Click on the drop down arrow on the CHART LAYOUT group

(b) Select a chart Layout

(c) The layout is applied

Chart Styles→

A chart style is mainly a theme of formatting for your chart using the existing elements of your chart there are some very exciting colour schemes in this feature.

To apply a chart style →



(a) Select chart

(b) Click on the drop down arrow to the right of the CHART STYLES group.

(c) Select a chart style

(d) Your chart should now adopt the style chosen.

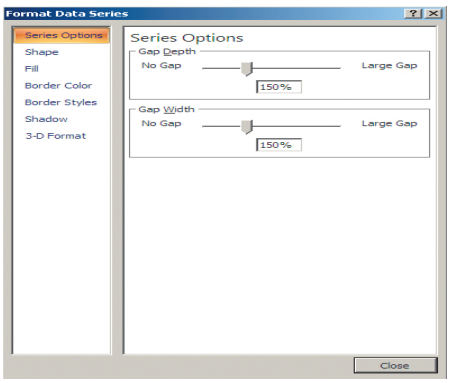
If the chart style is not to your liking apply another style following the same method until you have a style close to what you wish. We will look at formatting the various elements in a later chapter to achieve exactly what you want.

Formatting Chart Elements→

To select and format a chart element:



(a) Go to the LAYOUT ribbon.



(b) To select an element of your chart, click on the drop down arrow to the right of top box in the CURRENT SELECTION group.

(c) Click on a chart element. That element will be selected

(d) Click on FORMAT SELECTION in the CURRENT SELECTION group, the following dialog will appear.

(e) The left hand section of the dialog will give the various categories of how you may format your selection (These options may vary depending on the selection.)

(f) The right hand section contains the available formats for that category.

(g) Clicking on each category and setting your format choices will immediately affect you chart.

(h) When you are satisfied with your formatting choices, click CLOSE.

Many of the options displayed in the category options section may involve other drop down boxes to make a selection. (see picture) if you move your mouse over these possible selections a help tip should appear to give you a description of that choice BEFORE actually making a selection. Any choice already applied will already be selected and have a different colour.

Resetting Custom Formats→

When experimenting with various formats you may find it difficult to remember exactly what settings were applied to a specific element and therefore you would find it difficult to make it appear as it once was. Resetting the format of specific chart elements can be very useful.

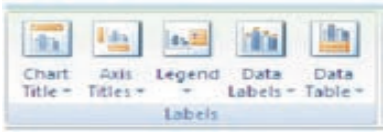
To reset an element→

(a) Make a selection of element to be reset

(b) Click on RESET TO MATCH STYLE button on the CURRENT SELECTION group.

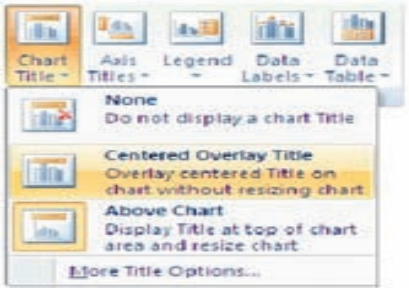
(c) The selected element will revert back to the original format settings of the applied chart style.

Adding, Removing And Formatting Labels→



Information labels on your chart are very important on your chart especially if it is on a separate sheet. The LABELS group offers a selection of labels you may wish to show or hide on your chart. The chart layout choices previously explained uses a mixture of labels in different locations on your chart but you may wish to put specific labels on your chart and format them yourself and place them where you wish.

To add or remove labels→



(a) Select chart if embedded

(b) Click on drop down arrow of type of label you wish to add or remove from the LABELS group. c) Make a selection from choices present.

(d) Label will appear or disappear dependant on choice

(e) Use the Data Labels button on the LABELS to write the values or the labels on the data markers.

(f) Use the Data Table button on the LABELS to add the plot data so that it is visible on the chart itself.

To format labels→

(a) Select label element from drop down box in the CURRENT SELECTION group as mentioned previously.

(b) Click on FORMAT SELECTION in the CURRENT SELECTION group as mentioned previously.

To edit label text→

(a) Select label as previously discussed.

(b) Click within the label and delete and retype with the text you require.

(c) Click off label

To move or resize chart elements→

(a) Make a selection of a chart element. (E.G. a label)

(b) Handles will appear at each corner to show selection.

(c) Moving mouse over label border should show a 4 pointed Black arrow. This appears to indicate that you are in the right position to click and drag to move the selected element.

(d) Clicking within the label to edit the text the label will automatically resize to the size of the text entered

Selecting an element like the plot area will allow a double black arrow when moving over a handle. Clicking and dragging will resize that element.

Axes→



For various types of charts you may not wish to see both axes on the chart you are able to hide or show these axes dependant on your needs.

To add or remove axes from chart →

(a) Select chart if embedded.

(b) Click on drop down button on AXES button on AXES group

(c) Select PRIMARY HORIZONTAL or PRIMARY VERTICAL AXIS.

(d) Make a selection from choices shown.



Selecting more primary horizontal or vertical options opens the formatting dialog which would appear if you selected the axis and formatted it. Using the axes menu is best for turning it off or on.

To format the Category (x) Axis→

(a) Under TICK MARK TYPE, you may click on the appropriate option button to specify that tick marks on the axis will appear on the inside or outside of the axis line, cross the axis line, or not appear at all. Minor tick marks can also be included (click on the Scale... button to set the intervals for major and minor tick marks).

(b) The TICK LABELS section allows you to dictate where the Labels associated with the selected axis will display. This can be at the High Values end of the axis, the low values end of the axis, next to the axis, or completely suppressed.

(c) Use the SCALE ribbon to specify at where the value axis will appear, which categories are labeled and how many categories will appear between each pair of tick marks.

(d) A series of boxes [a]use automatic positioning. The default setting is to have this box checked which produces a Value Axis at the edge of a given category. Putting a value in the next box down will result in a Value Axis which cuts down the middle of a category. This will also affect the location of tick marks on the axis. Categories may be displayed in reverse order if desired, and the Value Axis may be required to cross at the last plotted category on the chart.

(e) Use the ALIGNMENT category to specify the orientation of the category labels.

To format the Value (y) axis→

(a) Follow steps described above for the category axis.

(b) The SCALE ribbon will have different options relating to the values on the axis.

(c) From the SCALE ribbon, you may specify the Minimum and Maximum values to appear on the axis. The intervals to be used as Major and Minor units on the axis may also be set. You may dictate the point at which the value and category axes cross, whether or not the axes are plotted on a Logarithmic Scale, or whether to have the values plotted in Reverse order.

Gridlines→

Gridlines are the indicator lines that run across your chart to either divide up your categories or give visual help when deciding on a value for a data point more distant from the value axis. You may need more, or less of these, dependent upon your needs for accuracy or visual impact.

To change gridline options→

(a) Select chart if it is embedded.

(b) Click on drop down arrow on GRIDLINES on the AXES group.

(c) Choose PRIMARY HORIZONTAL or PRIMARY VERTICAL GRIDLINES and make a selection from the choices given.

Element options→

This category varies dependent on what is selected it may show AXIS, CATEGORY Or SERIES OPTIONS. For SERIES OPTIONS it allows you to change the width of the column or gap between the series. AXIS OPTIONS allows you to specify widths and separation options where the axis begins and ends (if available)

Fill → Use the FILL category to specify background colours or designs.

Shape→ Use this category to set the shape for a selected element (series or data point if available)

Borders→ Select the BORDER colour to change the border colour and set a border

Shadow→ This option allows you to set the shadow depth , colour and direction for the selected element.

3-D Format→ If you have a chart that has a 3-D format this category will allow you to change many aspects of the 3-D appearance such as the material, lighting, contour, depth and bevel.

Depending on the data being displayed, some data markers on a 3-D chart may be obscured. It is possible to adjust the view so that your data may be seen to its best advantage. You may influence the degree of elevation, perspective or rotation of your chart. A sample chart within the 3-D view dialog box reflects the new views as you change these factors. Elevation and Rotation can be adjusted either by typing values into the appropriate sections within the dialog box, or by clicking on the arrow buttons displayed around the sample chart. The latter technique is obviously easier.

Elevation dictates the height from which you view the data. Ranging from 90°(above the plot area) to -90°(below the plot area), where 0° represents a view level with the centre of the plot area. With 3-D Pie Charts, the range varies from 10°, almost level with the edge of the pie, to 80°, looking down on the surface of the pie.

3-D rotation→ Selecting the plot or chart area will allow you to rotate your chart in any direction or change the perspective of your chart.

Rotation→ Rotation allows you to turn the graph on its vertical axis. The range goes from 0°to 360°, where zero views the chart from the front, 90°would view it from the side, and 180° would allow you to see it from the back - effectively reversing the order of the data series for the chart display.

Perspective→ Perspective can be changed to make the data at the back of a 3-D chart appear more distant. A perspective of zero means that the farthest edge of the chart will appear as equal in width to the nearest edge. Increasing perspective (up to a maximum of 100) will make the farthest edge appear proportionally smaller.

You may also affect the height of the graph in relation to its width and whether or not you want the axes to remain at right angles. This latter setting would preclude the use of perspective in 3-D charts. Auto-scaling allows Excel to scale a 3-D chart so that, where possible, it is similar in size to its 2-D equivalent.

Font → The font for any selected textual element can be set on the HOME ribbon from the FONT group or right clicking on the highlighted text and using the mini toolbar.

Formatting The Legend→ The Legend can be selected and formatting like the other chart elements The legend can be positioned manually simply by pointing and dragging it to a new position on the chart, but there are some preset positions which can be selected from legend button in the LABEL group.

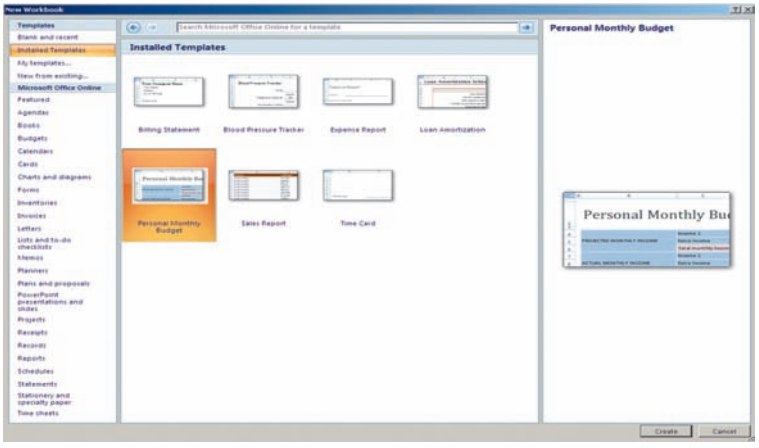
Note that the legend cannot actually be resized. Changing the font size will cause the size of the overall legend to adjust, but it cannot be resized by dragging on the selection handles. No chart element which shows white selection handles (rather than the usual white) can be resized by dragging. Dragging the legend to a new position on the chart will sometimes affect the shape of the legend and the size of the chart. The legend may be placed overlapping the chart. Note that the text appearing in the Legend box is picked up from the worksheet data. Edit the text on the worksheet in order to change the legend text (The legend may be deleted(hidden) by selecting it and pressing the Delete key on the keyboard.

Templates→

Introduction to Templates→

A template is a file used as a form to create other workbooks, sheets and charts. New workbooks created from the template contain the same layout, data, formulae, formats and styles as those of the template. New sheets and charts inserted into a workbook are a copy of the sheet or chart template.

Standard Templates→



Excel comes supplied with a selection of templates designed to help in the production of common business and home financial tasks. These templates can be modified for personal use.

To use a standard template→

(a) Click on the MICROSOFT OFFICE BUTTON and select the NEW button, the dialog above will appear

(b) Click the INSTALLED TEMPLATES button on the left to see a list of Excel templates in the centre section of the dialog

(c) Click on the Picture for the template you wish to base the new workbook on to see a preview on the right.

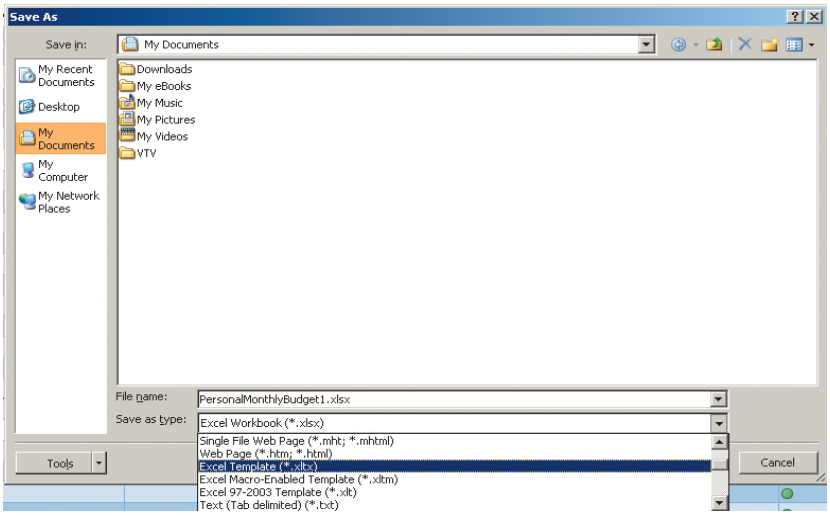
(d) When you have located the template you wish to use click CREATE.

Custom Templates→

You can create your own workbook and sheet templates.

To create a workbook template→

(a) Open or create the workbook to be used as the basis for the template.



(b) Click on the MICROSOFT OFFICE BUTTON and select the SAVE AS button, click on EXCEL WORKBOOK, the save as dialog above will appear

(c) Type the template name in the FILE NAME text box.

(d) Select EXCEL TEMPLATE from the SAVE AS TYPE list. An .XLTX extension will be added to the template name.

(e) The folder where the file will be stored will automatically change to Templates. By storing all .XLTX files in the same folder Excel recognizes and keeps track of templates.

(f) Click SAVE to save the template.

To create a worksheet template→

(a) In a new or existing workbook delete all the sheets except the one to be used as the template.

(b) Click on the MICROSOFT OFFICE BUTTON and select the SAVE AS button, click on EXCEL WORKBOOK, the save as dialog will appear

(c) Type the template name in the FILE NAME text box.

(d) Select EXCEL TEMPLATE from the SAVE AS TYPE list. An .XLTX extension will be added to the template name.

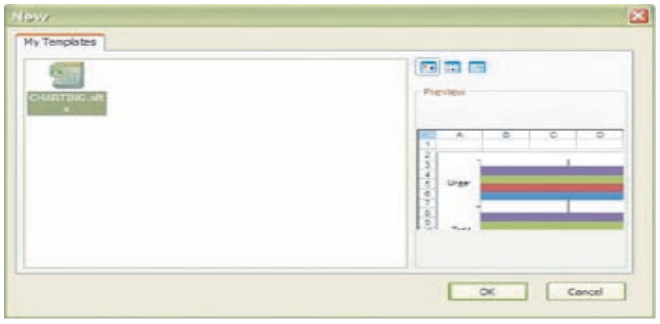
(e) The folder where the file will be stored will automatically change to Templates. By storing all .XLTX files in the same folder Excel recognizes and keeps track of templates.

(f) Click SAVE to save the template.

To base a new workbook on a template→

(a) Click on the MICROSOFT OFFICE BUTTON and select the NEW button, the NEW WORKBOOK dialog will appear

(b) Click the My TEMPLATES button on the left a dialog will appear.



(c) Click on the Picture for the template you wish to base the new workbook on to see a preview on the right.

(d) When you have located the template you wish to use click CREATE.

To add a worksheet based on a sheet template→

(a) Click the right mouse button over a sheet tab and choose INSERT.

(b) Click the icon for the worksheet template you want to base the new sheet on.

(c) Click OK

AutoTemplates→

An auto template is a workbook saved as a template in the XLSTART folder or alternate Startup folder using the specific filename Book.xltx, sheet.xltx, dialog.xltx or macro.xltx. AutoTemplates if they exist will act as the basis for all new items you create in the Excel environment.

The Book.xltx template becomes the default workbook. The Sheet.xltx template becomes the default worksheet.

Opening And Editing Templates→

Templates are files just like workbooks. If you need to change a template in any way, simply open, edit and save in the normal way.

To open a template→

(a) Click on the MICROSOFT OFFICE BUTTON and select the OPEN button

(b) Change the LOOK In location to the Templates folder.

(c) Select the name of the template you want to open. Click OPEN

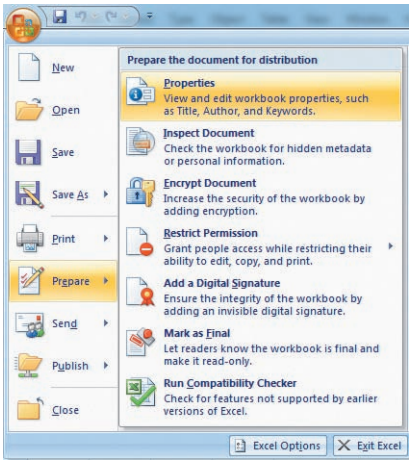
To edit a template→

(a) Make changes in the open template.

(b) Click on the MICROSOFT OFFICE BUTTON and select the SAVE button

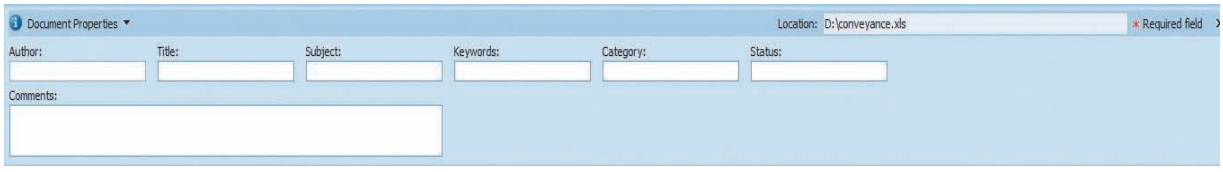
Template Properties→

Files have various properties that are saved with them. Some properties, such as date created and last saved date are included and updated automatically by Excel. Others, such as title and subject must be entered manually by the user. Properties are helpful when trying to locate files as you can use the properties to search.



To set template properties→

(a) With the template open Click on the MICROSOFT OFFICE BUTTON and select the PREPARE button and select PROPERTIES.



(b) A section (above) will appear under the formula bar.

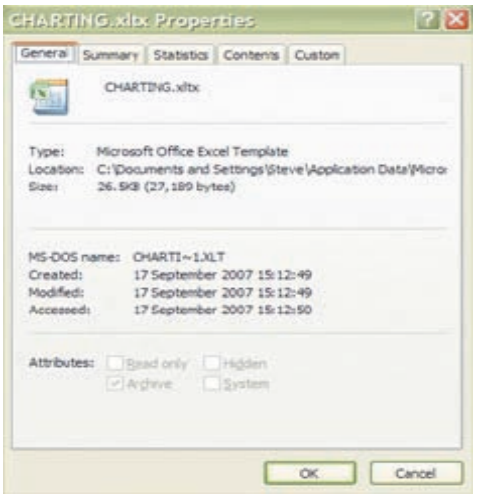
(c) Set the properties that apply to the template.

(d) Click x. in right hand corner of this bar to close

(e) If you have further properties to set. Click on document properties on the bar and choose ADVANCED PROPERTIES the dialog on the right will appear

(f) The 5 separate tabs allow the input of many more pieces of information.

(g) When complete click on OK



Templates can contain custom number formats and predefined styles.

Project on Preparation of MIS Report→

MS Excel has many advantages and advance excel has many advanced level advantages to those who are working with multinational companies using various advanced excel formulas and functions while preparing MIS reports for their organization excel is widely used to create financial statements, as well as many other types of financial reports, such as budget, forecast, cash flow, ratio analysis, financial modeling, business scenario and various other reports that help business to present its performance in realistic manner. MS Excel users around the world use this program inefficiently by creating too many workbooks, preparing complicated reports that contain too many links between workbooks awhile using formulas, MIS reports like balance sheets profit and loss account trial balance. There are various steps while preparing any MIS report and financial statements these steps are given below:- Trial Balance Adjusting the trial balance will involve introduction to add update and adjustments to accounts balances in trial balance and preparing an audit adjusted trial balance reports to be used before preparing financial statements. Balance Sheet offers step by step instructions for creating balance sheet which is the major part of the financial statements. Income Statement This part of the excel MIS reports deals with how to create the income statement using excel worksheet Analyzing Financial statement and creating Management Financial MIS Reports This part of the MIS reports involves:-

Balance sheet comparison reports, how to use reports created in previous years chapters to create balance sheet.

Five year income statement and quarterly comparison reports describing how to use income reports and quarterly comparison reports.

Analyzing MIS and financial statements using pivotal tables and pivot charts reports to analyze the company's financial statements.

Analyzing MIS reports for analyzing ratio analysis and other comparison techniques, and profit centers. There are many Advance excel MIS training institute which offers advanced excel training all over the world, those who are interested to upgrade their skills in advances excel should join good computer training institute. Excel can be used for a wide range of different projects in any office. For example if you work in the sales or financial divisions of your organization, then you probably already know how you will be using Advanced Excel. However, because of the simple program and innovative searching and selection abilities, you found that there are a lot of tips on how to get more efficiency out of Excel that do not include just precise research. As you understand the methods for using Exceed most successfully, your efficiency will improve considerably and your management will be satisfied. Having the abilities to use Excel will also start up new profession alternatives for you, often providing you new job opportunities and the prospective for an improved wage.

UNIT - 6

MICROSOFT POWER POINT - 2007



Introduction →

PowerPoint 2007 is a powerful graphics application that allows you to create presentations for printing or on-line viewing using a variety of different tools. These range from wizards to help you with the content and look and feel of your presentation to animation tools to create moving images.

All graphics related to Microsoft in this book is in compliance with Microsoft guidelines and thus permitted by Microsoft.

How To Use This Guide→

This manual should be used as a point of reference following attendance of the introductory level Word 2007 training course. It covers all the topics taught and aims to act as a support aid for any tasks carried out by the user after the course.

The manual is divided into sections, each section covering an aspect of the introductory course. The table of contents lists the page numbers of each section and the table of figures indicates the pages containing tables and diagrams.

Instructions→

Those who have already used a spreadsheet before may not need to read explanations on what each command does, but would rather skip straight to the instructions to find out how to do it. Look out for the arrow icon which precedes a list of instructions.

Keyboard→

Keys are referred to throughout the manual in the following way:

ENTER – Denotes the return or enter key, DELETE – denotes the Delete key and so on. Where a command requires two keys to be pressed, the manual displays this as CTRL P – this means press the letter "p" while holding down the Control key.

Commands→

When a command is referred to in the manual, the following distinctions have been made:

When Ribbon commands are referred to, the manual will refer you to the Ribbon – E.g. "Choose HOME from the Ribbons and then B for bold".

When dialog box options are referred to, the following style has been used for the text – "In the PAGE RANGE section of the PRINT dialog, click the CURRENT PAGE option"

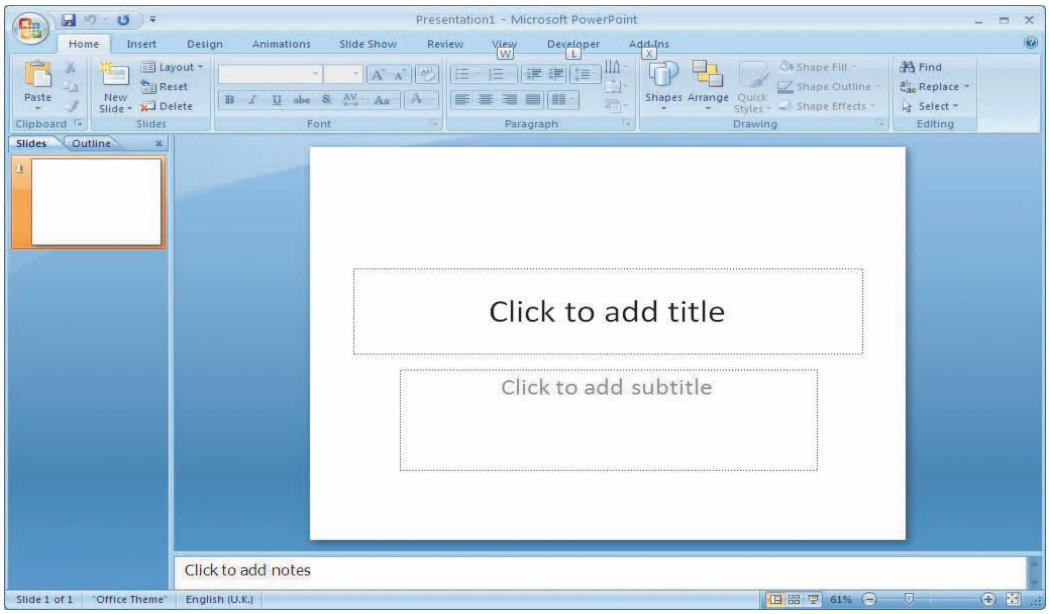
Dialog box buttons are shaded and boxed – "Click OK to close the PRINT dialog and launch the print." Within each section, any items that need further explanation or extra attention devoted to them are denoted by shading. E.g.:

"Power point will not let you close a file that you have not already saved changes to without prompting you to save."

What Is Power point →

PowerPoint is a presentation graphics package that lets you create formatted presentations which can be used in a number of ways. You can produce projects such as overheads for a team briefing, slides for a business meeting or interactive on- screen presentations on your company's products. It allows you to produce:

- Animated Presentations shown on a monitor or overhead screen
- Overhead Projector Transparencies
- Paper Printouts of your slides
- Notes for the Speaker
- Handouts for the Audience
- 35 mm slides
- Launching Power point



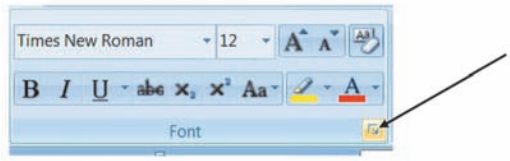
To Activate a Button on the ribbon→

Click the let mouse button on the required tool.

Dialog Box→ 

To open a dialog box use the DIALOG BOX LAUNCHER when the dialog box is open, make a choice from the various options and click OK at the bottom of the dialog box. If you wish to change your mind and close the dialog box without making a choice then click on CANCEL. The dialog box will close without any choice being applied. If you would like help while the dialog box is open then click on the "? " in the top right hand corner this will bring up a help window that will display the relevant topics.

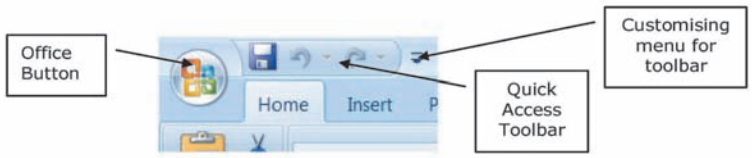
Groups→



Look at a group type on the ribbon such as FONT and in the bottom right hand corner of that group you may see a small box with an arrow, clicking this is another method to call up a dialog box, this time, directly from the ribbon. Many dialog boxes may be more familiar if you have used Power Point before.

Toolbars→

There are ONLY TWO toolbars within the new version of Office 2007 there is the QUICK ACCESS TOOLBAR seen here next to the OFFICE BUTTON, and there is the MINI TOOLBAR.

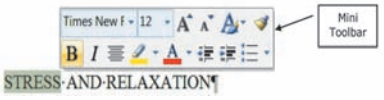


Quick Access Toolbar →

By default there are only three buttons on the QUICK ACCESS TOOLBAR but these can be edited and other regularly used buttons can be placed there. Using the drop down menu next to the QUICK ACCESS TOOLBAR will allow the customization of this toolbar adding your most often used commands.

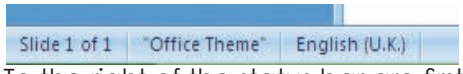
Mini Toolbar →

Whenever text is selected within Word a small formatting toolbar will appear above the highlighted text it will disappear if the mouse cursor is moved away from the toolbar and will reappear when the mouse cursor is moved over the highlighted text again.

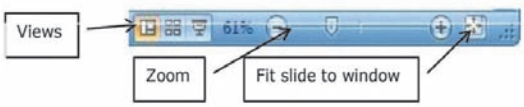


Status Bar →

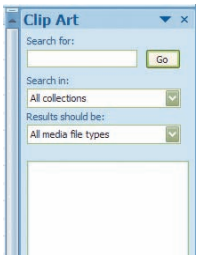
The Status bar, across the bottom of the screen, displays different information at different times. To the left is an indicator, which will display which page you are currently on, which column you are in number of words in document. If you right click on the empty area of the status bar a menu should appear showing the various items of information that can be given on the space bar merely click on the info that you wish displayed and it will appear on the status bar.



To the right of the status bar are firstly, the different views that can be used within PowerPoint, and on the far right, the zoom control.



Task Pane →



A task pane is a window that collects commonly used actions in one place. The task pane enables you to quickly create or modify a file, perform a search, or view the clipboard.

It is a Web-style area that you can either, dock along the right or left edge of the window or float anywhere on the screen. It displays information, commands and controls for choosing options. Like links

on a Web page, the commands on a task pane are highlighted in blue text, they are underlined when you move the mouse pointer over them, and you run them with a single click.

A task pane is displayed automatically when you perform certain tasks, for example when you choose CLIPART from the INSERT, Ribbon, to insert a picture.

About Smart Tags →

Smart Tags, first introduced in Microsoft Office XP, make it easier for you to complete some of the most common tasks in PowerPoint 2007 and provide you with more control over automatic features.

You do not have to complete any additional steps to make the Smart Tags appear or disappear in PowerPoint. The PASTE OPTIONS, AUTOCORRECT Options and AUTOFIT smart tags appear automatically to allow you to quickly choose actions and remain in place until you begin another action. For example, when you complete a paste operation, the PASTE OPTIONS smart tag (below) remains in place alongside your text until you begin typing new text.



A "smart tag" is a type of button in Microsoft PowerPoint 2007 that appears after certain actions, such as an automatic text correction or a copy-and-paste, have taken place. The button has a menu of options that help you control the result of the action. For instance, if PowerPoint automatically capitalizes the first letter of a word, but you want the word lowercased in this instance, you can click the "undo capitalization" option on the button menu to reverse the action.

PowerPoint includes several of these smart tag buttons. They function similarly but their look can vary and each has a specific purpose.

Autocorrect Options Smart Tag → 

The AUTOCORRECT OPTIONS Smart Tag appears after an automatic correction or change, such as a lowercased letter that's changed to a capital or a network path that's converted to a hyperlink. The Smart Tag shows as a small, blue box when you rest the mouse pointer near text that was changed; it then becomes a button icon which, when you point to it and click it, displays a menu. If you don't want the correction, use the options on the menu to undo it; turn of this type of correction completely; or connect to the AUTOCORRECT dialog box to adjust settings.

Paste Options Smart Tag → 

The PASTE OPTIONS Smart Tag gives you greater control and flexibility in choosing the format for a pasted item. The Smart Tag appears just below a pasted item, such as text, a table, or a slide, with options for formatting. For example, if you copy and paste a slide and insert it after a slide that uses a different design template, you can choose to retain the original design for the slide or let the pasted slide assume the design of the slide it now follows.

Autofit Options Smart Tag → 

The AUTOFIT OPTIONS Smart Tag appears when PowerPoint resizes text you're typing to make it fit the current placeholder. If you don't want the text to be resized, you can select options on the Smart Tag menu to undo the resizing or to connect to the AUTOCORRECT dialog box to turn AutoFit settings of. Also, for single-column layouts, you can change to a two-column layout, start a new slide to accommodate the text, or split the text between two slides.

Automatic Layout Options Smart Tag → 

The AUTOMATIC LAYOUT OPTIONS Smart Tag appears after you insert an item, such as a picture, diagram, chart, or table that changes the initial layout of the slide. To accommodate the added item, PowerPoint will automatically adjust the slide layout. If you want, use the options to undo the automatic layout or turn it off completely.

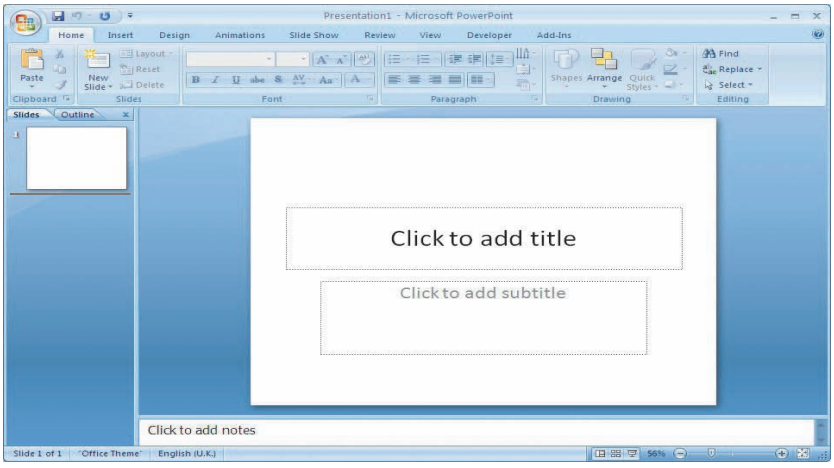
Creating A Presentation→

Creating Presentations→

When you launch PowerPoint 2007, you are placed into a blank PowerPoint presentation, with one Title slide.

To start a new presentation→

Launch PowerPoint. The following screen will automatically be shown, bringing you into a blank presentation, displaying a blank title slide.



Adding New Slides →

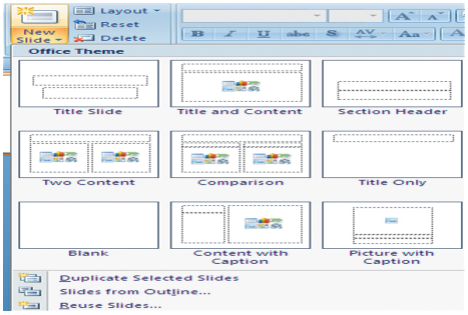
When you start your new presentation, you are automatically placed into a Title slide layout. Whilst this is the default, you are free to choose any layout listed in the Slide Layout Task pane. There are a number of methods to add further slides to your presentation.

To add a new slide →

(A) Click on the drop down arrow beneath the NEW SLIDE button in the slides group, on the HOME ribbon. A menu with the different layout types of slides will appear.

(B) Make a selection by clicking on one of these with the left mouse button

(C) Press CTRL+M



PowerPoint will create a new slide and this new slide and all subsequent new slides will be based on the bulleted list layout.

Entering And Editing Text →

Both the Title and Bulleted list layouts are specifically designed so that you can easily enter titles and bulleted list items.

To Enter text on a Title slide→

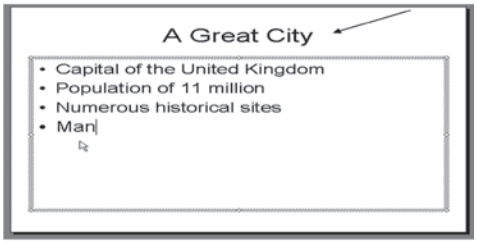
To add text to a slide click into the predefined text areas (placeholders) and type.



To create bullets on a Bulleted slide →

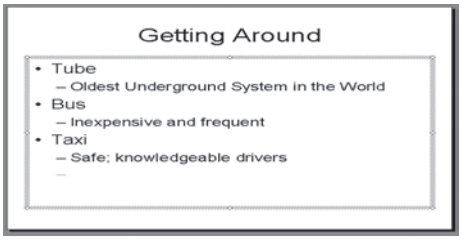
(A) Click in the bullets area placeholder to show the lashing cursor.

(B) Type your list item. To begin a new item, press ENTER. The bullet will automatically appear next to your cursor on the new line.



Multi-Level Bullets →

PowerPoint can create five levels of bullet points. Each has a different bullet point, a smaller text size and is progressively indented.



Demoting your bullets→

Use the Increase Indent button on the Formatting Toolbar.

Promoting your bullets→

Use the Decrease Indent button on the Formatting Toolbar.

Editing Text→

Once text has been entered on a slide it can easily be edited.

To edit text on a slide→

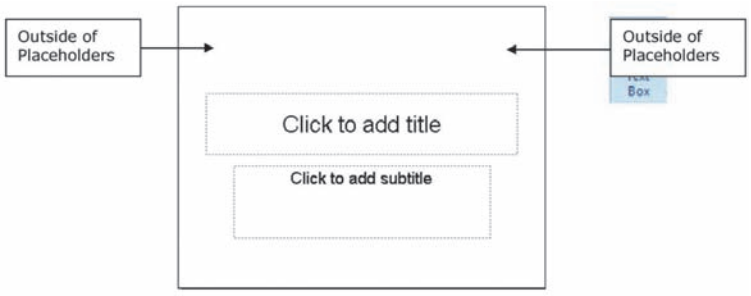
(a) Click on the text item to change – a shaded border will appear around the item and your cursor will lash somewhere within the text.

(b) Click with your mouse or use the cursor keys on the keyboard to move the cursor around within the text, and the BACKSPACE and DELETE keys to remove characters.

(c) When you have finished editing, click outside the text item to exit edit mode.

Adding Free Form Text →

There will be times where you wish to insert text outside of one of the pre-defined text placeholders or perhaps on a blank slide. The Free Form Text box allows us the freedom to do this. Once you have added the Free Form text box, you can add it and resize it as you require.

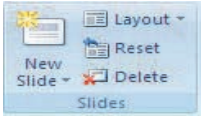


To Insert a text box→

- On the INSERT ribbon, click TEXT BOX from the text group.
- Click in your slide where you want to insert the text box.
- Type in the text you wish to appear in the text box.
- Resize the text box if necessary using the white resizing circles on each side and corner and format your text as appropriate.

You can use the options on the FORMAT ribbon to enhance a text box for example, to change the fill color just as you can with any other drawing object.

Changing The Slide Layout →



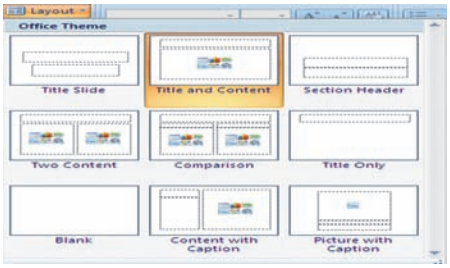
LAYOUT refers to the way things are arranged on a slide. A layout contains placeholders, which in turn hold text such as titles and bulleted lists and slide content such as tables, charts, pictures, shapes, and clip art.

The default slide that holds bulleted text in 2007 also allows the easy insertion of basic objects you might wish WITHOUT having to change the slide layout. In the centre of the main bulleted text area are faint icons that if you move over them will allow you, with one click on them, to insert a range of objects. (See below)



Slide layouts where the main placeholder or title placeholder needs to be in different positions can be selected. All available layouts are displayed in the Slide Layout drop down menu.

To change a slide layout →



- Click on the Slide you wish to change the layout for.
- Click on the LAYOUT button in the SLIDES group on the HOME ribbon.
- Select a layout you wish to apply by clicking on the desired layout from the displayed list with the let mouse button.
- This will apply the selected slide layout to the current slide

Reapplying a slide layout →

- A layout can be reapplied to a slide by repeating the steps above.
- Select the slide you wish to return to the default content layout for that slide type
- Click on the RESET button on the SLIDES group, HOME ribbon.
- This will reset the layout if you have moved your placeholders or deleted some.

Saving A Presentation →

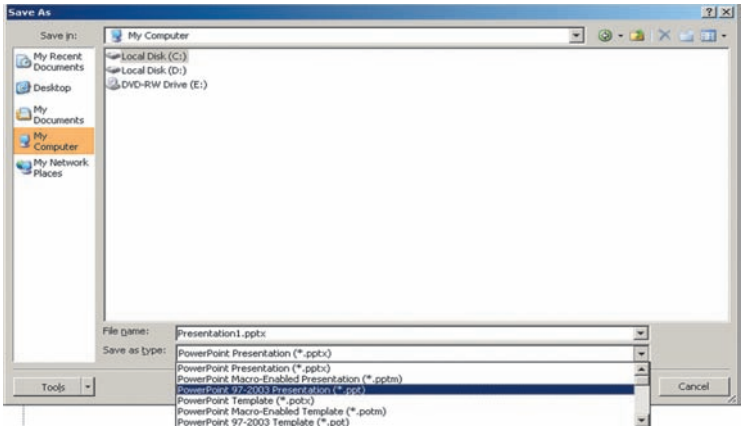
It is important to save your presentation regularly so that your work is not lost in the event of a system crash or a power failure.

Name And Save A Presentation File→

The first time you save a presentation that you have created, you will need to allocate a file name.

To save and name a presentation file→

- Click on the OFFICE BUTTON and select, SAVE AS.
- Use the SAVE IN dropdown field to select the drive in which to save the presentation.



- Double click on a folder to open it. Repeat as necessary until the required folder is displayed in the SAVE IN ield.
- Type in a FILE NAME.
- Click on SAVE.

Files, by default in 2007 are saved with the SAVE AS TYPE extension PPTX and are not compatible with earlier versions of power point.

To make compatible with earlier versions →

Save as above but before clicking on the save button change the save as type by using the drop down arrow to the right of that box and change to save as type of the version you wish (97-2003 file format).

File Names can contain up to 255 characters and can include characters such as spaces and hyphens.

Subsequent Saves →

Once you have given a presentation a name and specified a location, you should then save that file regularly as you work.

To save a presentation →

- Select OFFICE BUTTON and SAVE
- Click on the QUICK ACCESS toolbar
- Press CTRL+ S

Saving A Presentation With A New Name →

If you need to copy a presentation then you can save the current presentation under a different name thus creating a copy of the original.

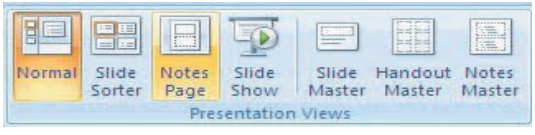
To save a presentation with a new name →

- Click on the OFFICE BUTTON and select, SAVE AS. The original presentation file name is automatically selected.
- Delete this and type in a new file name.
- Click on SAVE.

Power point Views →

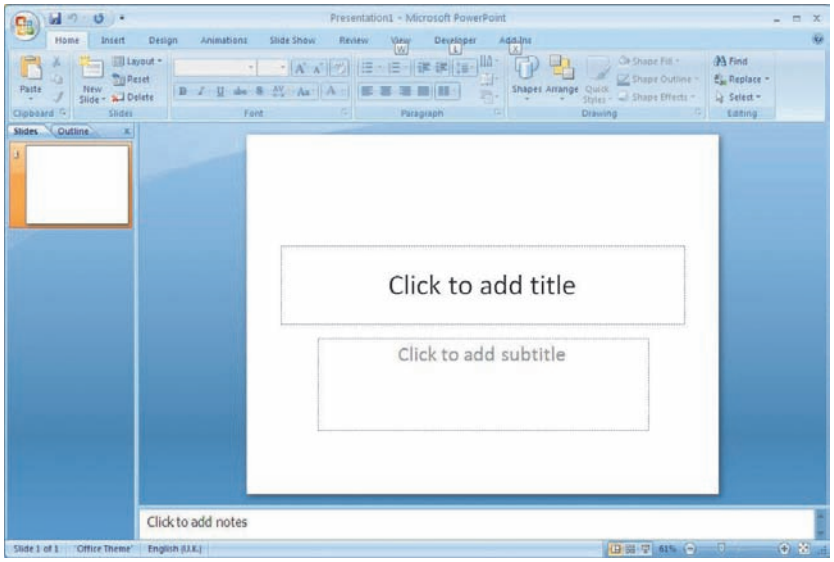
Different Ways To View Slides→

When you are creating your presentation you can switch between different views within PowerPoint, each of which allows you to work in different ways. The views available in Power Point 2007 are:



- Normal (Tri Pane) View
- Slide Sorter View
- Notes Page View
- Slide Show

To switch between these different presentation views you simply need to select the view from the VIEW ribbon in the PRESENTATION VIEWS group.



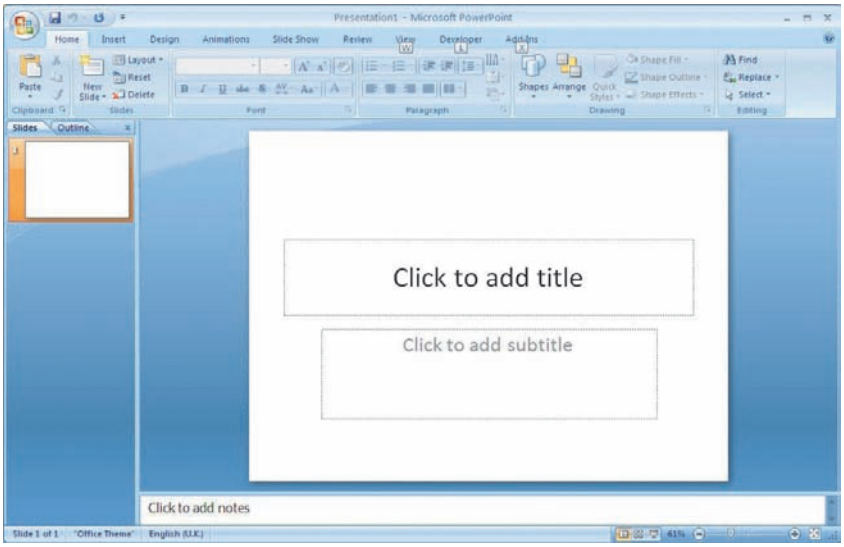
Alternatively, you can click on the required view button at the bottom let of the screen.

However, this option only gives you access to NORMAL. SLIDE SORTER, and SLIDE SHOW views.



The Normal (Tri Pane) View →

In the Normal view you can display the slide, outline and notes views in their own adjustable panes, so you can see everything at once. NORMAL view is the main editing view, which you use to write and design your presentation. he view has three working areas: on the left, tabs that alternate between an outline of your slide text (OUTLINE tab) and your slides displayed as thumbnails (SLIDES tab); on the right, the SLIDE PANE, which displays a large view of the current slide; and on the bottom, the NOTES PANE. The notes area allows you to enter notes about the current slide that will not be seen on screen but can be printed with a picture of the slide to aid a presenter in front of his audience.



Working With Outline View →

The Outline Tab →

This pane enables you to edit your presentation quickly when it contains a large amount of text. You can add new slides and text in Outline View. This area is a great place to start writing your content, planning the logical order you want to present your ideas in, and move slides and text around.

To work in Outline View →

- Click the OUTLINE tab from the NORMAL (Tri Pane) View
- The outline format helps you edit your presentation's content and move bullet points or slides around. It allows you to create new slides and add text to slides very quickly.

The Outlining Tools→

You can increase or decrease text indents, collapse and expand content so that you see slide titles but no subordinate bullet points, and show or hide text formatting as you work.

To select text in Outline View→

- To select all text on a slide, on the OUTLINE tab in normal view, point to the slide icon, and when the pointer changes to a four-pointed arrow, clicks the icon.
- To select a bulleted item and all its subordinate paragraphs, point to the bullet, and when the pointer changes to a four-pointed arrow, clicks.

Expand Or Collapse Text →

When you work with text on the OUTLINE tab in normal view, you can collapse text so that you see only the first outline level (slide titles) as you organize. You can re-expand text at any time. You increase or decrease text indents, collapse and expand content so that you see slide titles but no subordinate bullet points, and show or hide text formatting as you work.

To collapse text on one slide → Double-click the SLIDE icon

To Collapse all text in the presentation → Right click and select COLLAPSE ALL

To Expand text on one slide → Double-click the SLIDE icon

To Expand all text in the presentation → Right click and select EXPAND ALL

Demote Or Promote Text →

You can increase or decrease text indents, (demote or promote text) using the right click. On the OUTLINE tab in normal view, click the text whose indent level you want to change.

To decrease an indent →Right click and select PROMOTE

To increase an indent → Right click and select DEMOTE

Creating A Summary Slide →

The ability to create a summary slide and a table of contents slide in your presentation is not available in Microsoft Office PowerPoint 2007. Instead, to create your own summary or table of contents slide by copying slide titles onto a new slide, do the following:

To create a summary→

On the HOME ribbon, in the SLIDES group, click the arrow under NEW SLIDE, and then click a slide layout that contains a large body text placeholder

Note: If you add a BLANK slide layout, you must then add a text box. To do this, on the INSERT tab, in the TEXT group, click TEXT BOX, and then drag to draw a large text box on the new slide.

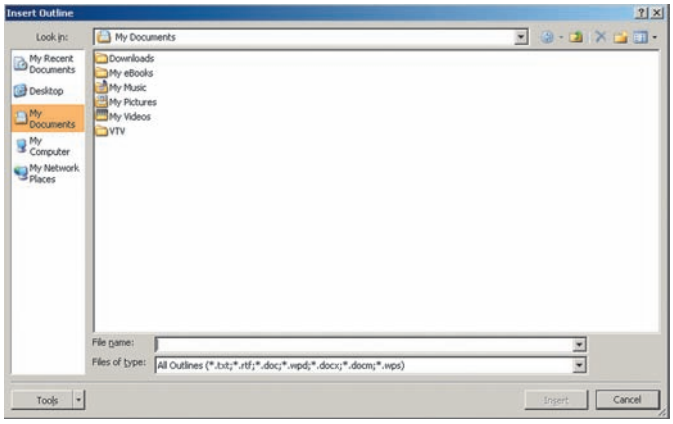
- In the pane that contains the OUTLINE and SLIDES tabs, click SLIDES.
- For each slide that you want to add to the summary or table of contents, copy the title in the title placeholder, and then paste it onto the new slide in the order in which the slide appears in your presentation.

Importing An Outline→

In some cases, you may prefer to use a Word Processor to create your slide show outline. As long as that document uses a format that PowerPoint understands (RTF, TXT, DOC, etc), it can create a slide show outline directly from the document, saving you valuable time.

To Import a pre-existing outline→

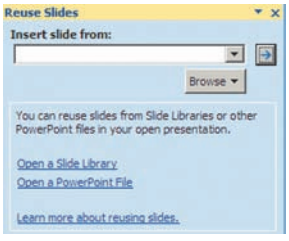
- Create a new presentation.
- On the HOME ribbon, in the SLIDES group, click NEW SLIDE, and then click SLIDES FROM OUTLINE a dialog appears



- Outlines can be any textual documents that can contain an outline. Locate the file and click on insert. The textual outline will be inserted within your presentation generating slides as necessary.

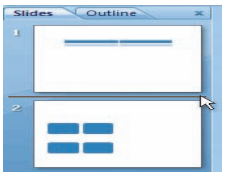
Add A Slide From Another Presentation File →

To add one or more slides, from a different presentation file that is located on your computer or on a network share, do the following:



- Open the presentation that you want to add a slide to.
- In the pane that contains the OUTLINE and SLIDES tabs, click SLIDES, and then click where you want to add a slide.
- On the HOME ribbon, in the SLIDES group, click NEW SLIDE, and then click REUSE SLIDES
- In the REUSE SLIDES pane, click OPEN A POWERPOINT FILE.
- In the BROWSE dialog box, locate and click the presentation file that contains the slide that you want, and then click OPEN.

In the REUSE SLIDES pane, Microsoft Office PowerPoint 2007 displays thumbnails of the slides from the presentation that you selected. Rest the pointer on a thumbnail to see a larger version of the slide's contents



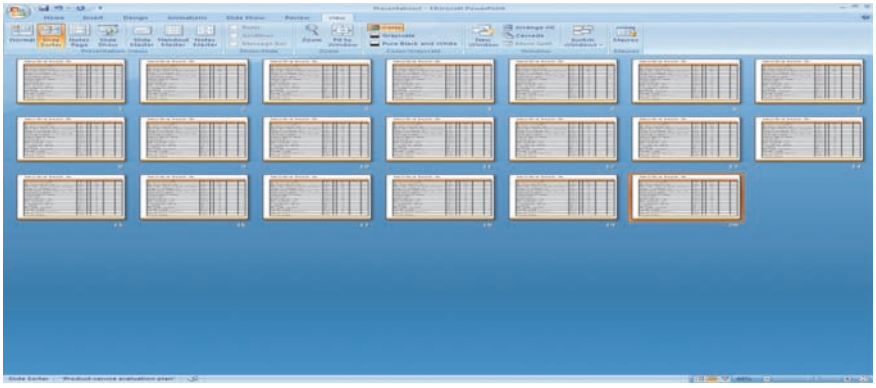
- In the REUSE SLIDES pane, do one of the following:

If you want the slide that you are adding to the destination presentation to maintain the formatting of the original presentation, select the KEEP SOURCE FORMATTING check box before you add the slide to the destination presentation.

- To add a single slide, click the slide.
- To add all of the slides, right-click any slide, and then click Insert All Slides on the shortcut menu

Slide Sorter View→

Slide sorter view is an exclusive view of your slides in thumbnail form. When you are finished creating and editing your presentation, slide sorter gives you an overall picture of it making it easy to reorder, add, or delete slides and preview your transition and animation effects.

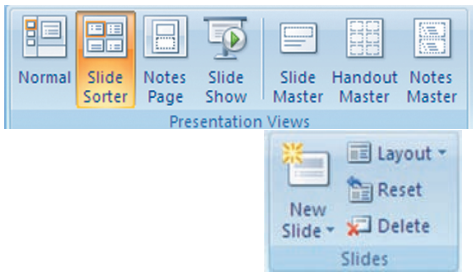


Working With Slide Sorter View→

When you are finished creating and editing your presentation, slide sorter gives you an overall picture of it - making it easy to reorder, add, or delete slides and preview your transition and animation effects.

To change to Slide Sorter View→

Choose SLIDE SORTER view from the VIEW ribbon



To change the order of your slides →

- Switch to SLIDE SORTER view.
- Click on the slide you wish to move and drag it to the position you require.
- Repeat this process until your slides are in the correct order

Deleting a slide →

- Switch to SLIDE SORTER View
- Select the slides you want to delete. (If you want to select slides in order, press SHIFT as you click; for slides not in order, press CTRL as you click.)
- Press the DELETE button from the SLIDES group on the HOME ribbon.

Moving & Copying Slides In A Presentation→

To Copy slides within a presentation→

- Select the slides you want to copy. Click to select a single slide, press SHIFT while clicking to select adjacent slides, or press CTRL while clicking to select non-adjacent slides.
- Then choose COPY from the clipboard group
- Click between the slides you want your copied slide or slides to be, and choose PASTE.

If the slides you pasted use a different design template than the slide you pasted after, and you want to keep the original formatting, go to the next step. Otherwise, the pasted slides assume the formatting of the slide they follow, and the paste is complete.

- To retain the slides' original formatting, click the PASTE OPTIONS smart tag, which appears under the slides you pasted, and on the button menu, click KEEP SOURCE FORMATTING.
- If you decide you want the current design template styles to apply, click USE DESIGN TEMPLATE FORMATTING (this is the default).

To Move slides within a presentation→

- Select the slides you want to move. Click to select a single slide, press SHIFT while clicking to select slides in a row, or press CTRL while clicking to select slides not in a row.
- Then choose CUT. Click the slide you want your cut slides to follow, and choose PASTE.

Note: If the slides you pasted use a different design template than the slide you pasted after, and you want to keep the original formatting, go to the next step. Otherwise, the pasted slides assume the formatting of the slide they follow, and the paste is complete.

- To retain the slides' original formatting, click the PASTE OPTIONS button, which appears under the slides you pasted, and on the button menu, click KEEP SOURCE FORMATTING.
- If you decide you want the current design template styles to apply, click USE DESIGN TEMPLATE FORMATTING (this is the default).

Note: To drag the slides, select them, drag them to the new position on the Slides tab, look for the horizontal line under the slide where you want to paste, then release To copy, you can also press CTRL+C; to cut, you can press CTRL+X; to paste, you can press CTRL+V.

Moving And Copying Between Presentations →

Moving and copying slides between presentations allows you to easily access slides contained in different presentations and include them in your current presentation.

To copy slides between presentations→

- Ensure that both the PowerPoint files are open i.e. both the source of the PowerPoint slides being copied and the destination file that the slides are being copied into.
- On the VIEW menu in the WINDOW group, click ARRANGE ALL.
- Select the slides you want to copy (within the source file). Click to select a single slide, press SHIFT while clicking to select slides in a row, or press CTRL while clicking to select slides not in a row.
- Then choose COPY.
- Click into the slide you want your copied slides to follow (within the destination file), and choose PASTE.

Note: If the slides you pasted use a different design template than the slide you pasted after, and you want to keep the original formatting, go to the next step. Otherwise, the pasted slides assume the formatting of the slide they follow, and the paste is complete.

- To retain the slides' original formatting, click the PASTE OPTIONS button, which appears under the slides you pasted, and on the button menu, click KEEP SOURCE FORMATTING.
- If you decide you want the current design template styles to apply, click USE DESIGN TEMPLATE FORMATTING (this is the default).

To move slides between presentations →

- Ensure that both the PowerPoint files are open ie. Both the source of the PowerPoint slides being copied and the destination file that the slides are being copied into.
- On the VIEW menu in the WINDOW group, click ARRANGE ALL.
- Select the slides you want to Move (within the source file). Click to select a single slide, press SHIFT while clicking to select slides in a row, or press CTRL while clicking to select slides not in a row.
- Then choose CUT.
- Click into the slide you want your copied slides to follow (within the destination file), and choose PASTE.
- If the slides you pasted use a different design template than the slide you pasted after, and you want to keep the original formatting, go to the next step. Otherwise, the pasted slides assume the formatting of the slide they follow, and the paste is complete.
- To retain the slides' original formatting, click the PASTE OPTIONS button, which appears under the slides you pasted, and on the button menu, click KEEP SOURCE FORMATTING.
- If you decide you want the current design template styles to apply, click USE DESIGN TEMPLATE FORMATTING (this is the default).

View In Black And White →



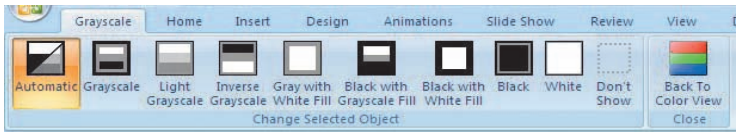
To see slides in Black and White or grayscale →

- Select the view ribbon and select the BLACK AND WHITE, COLOUR or GRAYSCALE from the COLOUR/GRAYSCALE group


Black and White (Grey Scale)


Pure Black and White

- The presentation slides and the thumbnails will now display in black and white If legibility and contrast has deteriorated, select each object and you will notice that you have a new ribbon called grayscale to allow you to fine tune the settings for each object on all of your slides.



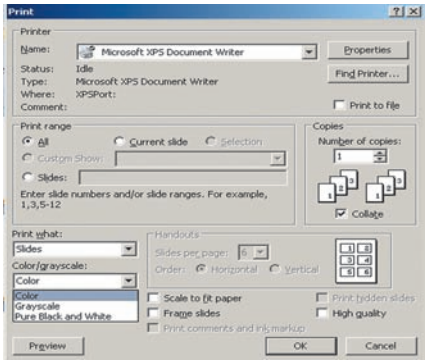
To Print Grayscale →

The settings above are purely for onscreen while building your presentation they have nothing to do with the running of the presentation or the printing of it.

If you want your presentation to print in Black and White, the Colour/grayscale option in the Print dialog box (File, Print) will convert your presentation to grey scale as it prints. The Pure Black and White option in the Print dialog box will print all colours as black or white only.

To print grayscale/black and white →

- Click on the OFFICE BUTTON and select PRINT from menu to call up the PRINT dialog box.
- To the bottom let of the dialog select the COLOUR/GRAYSCALE type you wish to print in from the drop down box.
- Click OK to print in that colour format



Slide Show View →

Viewing A Slideshow →

Instead of having OHP transparencies produced you can show your presentation directly from your computer, using the electronic slide show. You can show the presentation on the computer monitor or use an LCD panel and project the show onto an overhead screen.

Slides ill the whole screen and display exactly as formatted. As you click with your mouse or press ENTER on your keyboard you will automatically be taken through each slide.

Furthermore you can incorporate a range of extra features such as transitions (the way one slide makes way for the next) and animated build effects (which allow objects such as text and graphics to "fly" onto the slide in different ways). You can also include movies and sounds in your presentation as well as buttons which allow the user to branch from one slide to another. Transitions and Animations will be detailed in later sections.

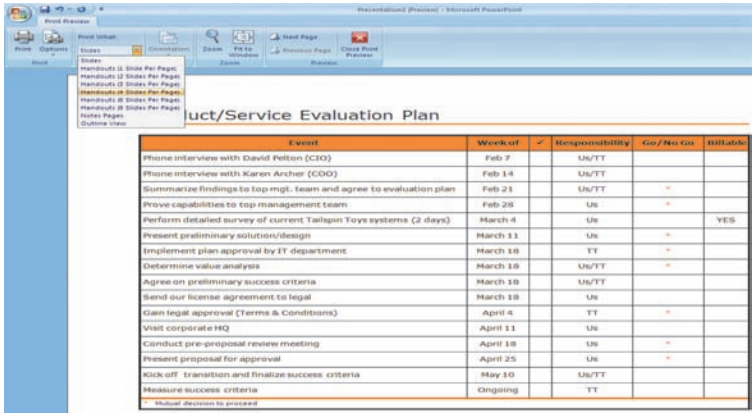
When choosing the slide show button at the bottom let of your screen, your slide show is started from the slide you have selected. However, when starting the slide show from View, Slide Show you will always be started from the first slide in the presentation.

To view a slideshow presentation →

Go to the view ribbon and select slideshow from the presentation views group

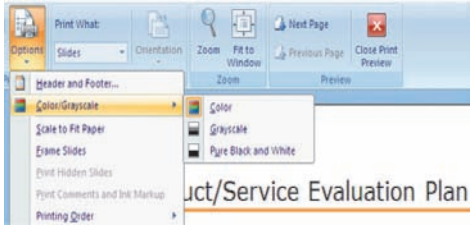
Print Preview→

PowerPoint 2007 gives you the ability to preview the way your slides will look before they are printed out on paper.



To use print preview →

- From the OFFICE BUTTON choose PRINT then PRINT PREVIEW.
- Use the NEXT PAGE and PREVIOUS PAGE buttons to advance through your slides.
- You can choose other options for what to print e.g. handouts with three slides per page, by choosing a new option from the PRINT WHAT box by clicking on the drop down arrow.



- You can choose other printing options by clicking on the OPTIONS button on the menu. e.g. to create a frame around each slide choose FRAME SLIDES. The SCALE TO FIT PAPER option will resize your slides for printing on A4 paper
- To return to your previous view after working in Print Preview, click on the CLOSE button.

Formatting Slides→

Selecting Placeholders And Text→

In order to change the appearance of text, it is firstly necessary to select or highlight either the text or the placeholder that the text sits in. There are a number of different methods used for selecting the text.

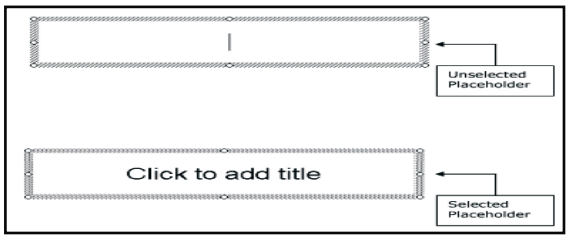
Selecting Placeholders→

Selecting the entire frame or placeholder is a very quick, efficient and consistent method of selecting text. Any formatting applied to a selected place holder will format all text sitting in the place holder

To select the Placeholder→

- Click into the text to be formatted.

- Click on the shaded border of the text box. This will change the pattern of the border line to indicate that all text in it is selected.



Selecting Text→

You may to apply different formatting to different parts of text within the one place holder or frame.

To select some of the text in a box →



- Click into the text to be formatted.
- Click and drag through text to select it.

To select text by paragraph →

- Click into the text to be formatted.
- Triple click in the text to select a paragraph and any second, third, fourth and fifth level paragraphs below it.



Formatting Text →

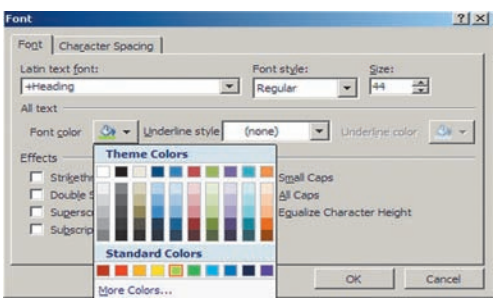
Text formatting allows you to change the font, size, colour and style of your text. Using similar formatting across your Word, Excel and PowerPoint documents helps to present a consistent and professional corporate image. Don't forget, in order to format text, it is firstly necessary to select it.

The HOME ribbon contains a variety of different options for formatting text on a slide.

The FORMAT ribbon contains many options for changing the appearance of text radically or of formatting the whole placeholder.

To format text using the home ribbon→

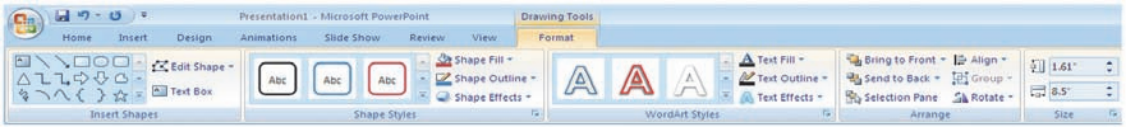
- Select the text you want to format
- Use the buttons on the home ribbon to change many aspects of the font style
- Set the options for FONT, SIZE, COLOUR and EFFECTS. Choose from Effects such as SUPERSCRIPT and UNDERLINE.
- Click on OK.



Note: Colours offered are from your Colour Scheme, to use additional colours choose the More Colour option.

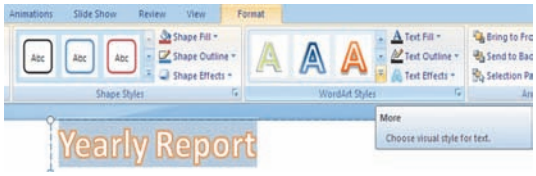
Text Formatting Using The Format Ribbon →

For more advanced and drastic formats, you can make use of the Format ribbon.

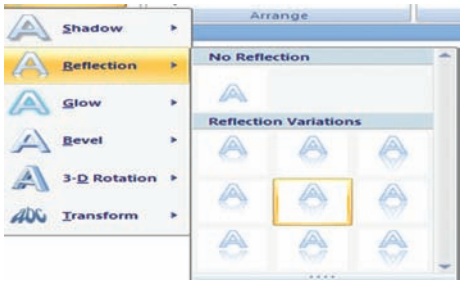


To apply formats using the Format Ribbon→





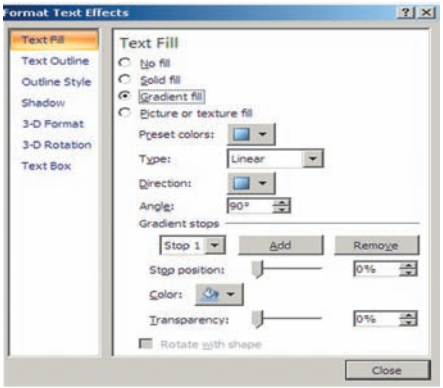
- Select the placeholder you want to format
- Click on the FORMAT ribbon.
- In 2007 the placeholder text is easily formatted as word art by selecting one of the word art styles in that group
- The buttons with drop down arrows to the right of the word art group allows the changing of colur, border colour or style of text. Clicking on the drop down arrow to the right of each button. Allows a selection to alter your text to your satisfaction.
- The text style button allows dramatic changes to your text for a highly professional look to your text. You may change the attributes for all aspects of your text



- The shadow
- Reflection
- A glow
- The bevel
- 3-d rotation
- Transformations
- After making choices from all of these options your text may appear as below:



- Further text effects and OPTIONS may be achieved by clicking on the DIALOG BOX LAUNCHER from the WORDART STYLES group and making further changes to your text options from the FORMAT TEXT EFFECTS dialog which offers many options that will allow you to refine your initial choices from the preset menus. Such as:



- Text fill
- Text outline
- The text outline style
- 3-d format of the text
- It's rotation
- Text box options shown in the following dialog

The Format Painter →

The Format Painter is a tool that you can use to copy all the formats from one area of text to another. This is particularly useful when you have spent time formatting one placeholder and you decide that you would like to apply the same formatting to another placeholder – rather than reapplying the formats again manually, one by one, you can paint them in to the new placeholder or text with the Format Painter.

To paint formats →

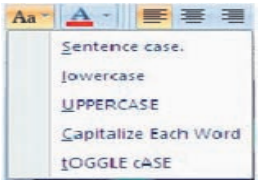
- Select the placeholder or the text that contains the formatting that you want to use.
- Click the FORMAT PAINTER button from the HOME ribbon. Your mouse pointer will change to display a paintbrush next to the selection pointer
- Select the placeholder you want to apply the formats to by clicking on it. As soon as you release the mouse, the format will appear

Note: The format painter will paint the formats from your chosen placeholder and will then turn off. You can keep the format painter turned on to enable the painting of multiple placeholders by double clicking on the format painter instead of single clicking as above. To turn the format painter off when finished, press esc or click once on the format painter button.

Changing Case→

If the case of the letters is wrong, rather than deleting and re-typing in the correct case, you can use the following formatting option.

To change text case→



- Select your text
- Select the drop down arrow next to the CHANGE CASE button in the FONT group on the HOME ribbon
- Choose desired case.

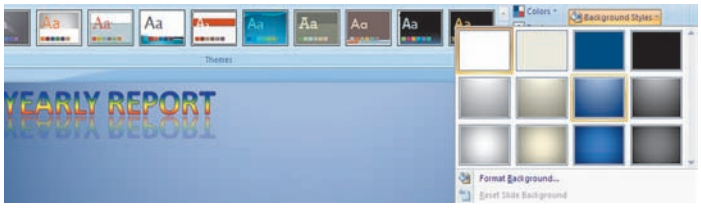
Note: Once your text is selected you can also use SHIFT + f3 to toggle between Upper, Lower and Sentence case.

Formatting Slide Backgrounds→

The background colour of all new slides is, by default, white. It is possible to apply a different colour, graded fill colour, pattern, texture or picture, which will override the default setting. The change applies to all slides that follow the design template of the currently selected slide.

To change the background formatting→

- On the DESIGN ribbon, click on the BACKGROUND STYLES button from the BACKGROUND group. Make a choice from one of the preset options displayed.



- Make selections from the FILL category or click on the PICTURE category to select a picture for your background. When all desired selections have been made click CLOSE.

Note: A picture you use as a slide background will be stretched to fill the slide background area. If it is not of suitable proportions it will be distorted.

You can insert many popular graphics file formats into your presentation including Enhanced Metafile (.emf), Joint Photographic Experts Group (.jpg), Portable Network Graphics (.png), Windows Bitmap (.bmp, .rle, .dib) and Windows Metafile (.wmf) graphics. To insert other file formats you will need to install additional graphic filters.

Objects→

Charts→

Charts in power point 2007 are very different from earlier versions and for the most part it is just like working in excel. In fact the underlying datasheet IS excel and when you select the data or edit the data you will be working in the underlying spreadsheet. The charting program is exactly the same otherwise as you would find in excel.

An embedded chart appears on the worksheet where it was created. It is an embedded object, which does not normally appear in its own window, and has no separate existence apart from the slide.

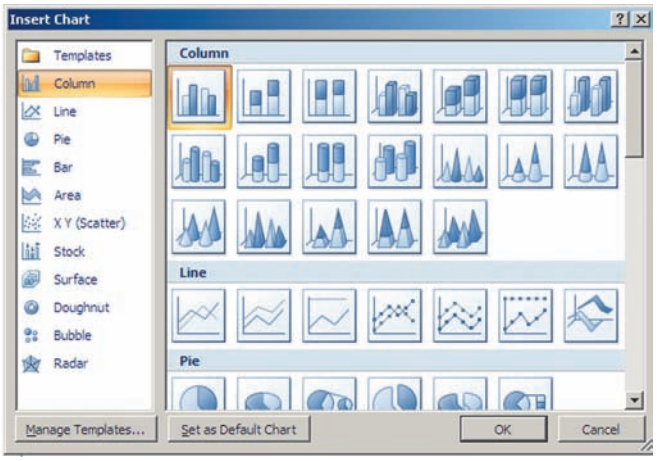


Chart Elements→

Some chart elements to be aware of:

Chart Element	Description
Titles	This is the area where you can specify the titles to have on the chart (i.e. X-axis "1998", Z-axis "GBP"
Axes	Here you specify whether you want a Y/Z axis and whether you are using timescales to plot your data
Gridlines	The gridline ribbon allows you to switch on and off horizontal and vertical gridlines
Legend	Use this ribbon to switch the legend on and off or reposition it
Data Labels	The Data Labels ribbon allows you to display the amount each point represents or display the label (i.e. in the example above, each cylinder would have Qtr1, Qtr2 displayed as appropriate at the top of each data marker)
Data Table	The Data Table ribbon will display a grid underneath the chart that will show the information that is being plotted.

Illustrations→

Drawing→

PowerPoint offers a wide range of drawing tools which allow you to create your own pictures to visually enhance your presentation. You also have a comprehensive Clip Art gallery of pictures which can be inserted into your slides.

Creating Regular Shapes →

To draw a shape →



- In the DRAWING group on the HOME ribbon select a shape from the SHAPE gallery
- Go to the ILLUSTRATIONS group on the INSERT ribbon and click on the SHAPES button to open the Shapes menu.
- To draw a shape, click on the shape to select it, and then click on the slide at the top left corner where you want to start and drag the outline of the shape diagonally. Release the mouse and the shape appears on the slide.

Drawing Perfect Squares, Circles And Straight Lines→

If you hold down the SHIFT key while dragging an oval or a rectangle, PowerPoint keeps the object the same width and height. That way you can make perfect circles and squares. Release the mouse before you release the SHIFT key.

Holding down the SHIFT key while dragging a line or arrow keeps your line at an angel that's an exact multiple of 15 degree increments, which is particularly useful for making exactly horizontal or vertical lines. Release the mouse before you release the SHIFT key.

To draw "perfect" objects→

- Select a SHAPE Tool.
- Hold SHIFT as you click and drag to define the shape on the slide.
- Release the mouse before you release the SHIFT key

Drawing Object from Centre Outwards →

Sometimes, it's useful to draw a shape by anchoring its centre point and then dragging. This is particularly useful when trying to position things accurately on a slide.

To draw an object from the centre out →

- Select a Shape Tool.
- Hold CTRL as you click and drag to define the shape on the slide.
- Release the mouse before you release the CTRL key.

You can draw a perfectly regular shape from the centre outwards by holding down SHIFT + ctrl as you draw the shape.

Quick styles →

Quick Styles are combinations of different formatting options and are displayed in a thumbnail in the various Quick Style galleries. When you place your pointer over a Quick Style thumbnail, you can see how the Quick Style affects your Smart Art graphic or shape.

Quick Styles for Smart Art graphics (Smart Art Styles) include edges, shadows, line styles, gradients and three-dimensional (3-D) perspectives. Try different combinations of Smart Art Styles and colours until you find one that matches the message that you want to communicate. You can pick a layout, a Smart Art Style, and a colour variation that you like, and then change the layout again your Smart Art Style and colours will stay with your Smart Art graphic, so that you do not need to re do them.

Smart Art Styles map the theme effects (theme effects: A set of visual attributes that is applied to elements in a file. Theme effects, theme colours and theme fonts compose a theme.) of the document theme to the shapes within the Smart Art graphic. For example, shapes might have thick lines or edges, while arrows might have a more subtle style applied to them. You can also apply colours from the theme colours of the document in different ways, such as changing the colour of the shape border. If you create multiple Smart Art graphics and want them to look alike, you can apply the same colours and Smart Art Style to achieve a consistent, professional look.

You can have shapes that display with edges, depth, and rotate in 3-D space. To make a Smart Art graphic three dimensional, apply a 3-D Smart Art Style or manually apply a 3-D rotation to each shape. If the entire Smart Art graphic is three- dimensional (called scene coherent 3D), you can continue to edit the text and formatting of each of the individual shapes, but the shapes cannot be repositioned or resized. You can only reposition or resize shapes in a two-dimensional scene. To switch between 2-D and 3-D, under SMART ART TOOLS, on the FORMAT ribbon, in the SHAPES group, click EDIT IN 2-D. The EDIT IN 2-D button temporarily unlocks your Smart Art graphic for editing so that you can move and resize shapes— but the 3-D Smart Art Style is still applied to your Smart Art graphic and reappears when you click EDIT IN 2-D again. When you're Smart Art graphic is displayed in a 3-D scene, you can rotate it as a whole and position light sources and the "camera" such that the entire Smart Art graphic appears to pop out of the screen.

Smart Art Styles affect an entire Smart Art graphic, while Quick Styles for Shapes (Shape Styles) affect only the selected shape. You can manually customize a shape by changing the colour, effects or border, or by replacing it with another shape. It is recommended that you customize your Smart Art graphic only after you settle on its content and layout, as some customizations are not transferred because they might not look good in the new layout. For more information about switching layouts for Smart Art graphics, see Switch the layout or type of a Smart Art graphic.

To apply a Quick Style →



- Select the shape or shapes you wish to apply a Quick Style to.
- As you move your mouse over the various options your shape on the worksheet will temporarily take on that format as a preview. See below.



- If you prefer to look at the other theme fills option at the bottom you will be given the above options
- When you locate the style you want click on it to apply it to your shape.

Slide Types And Layouts→

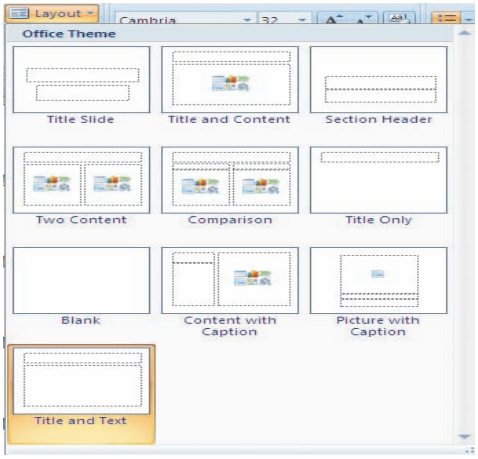
Slides→

Slides are the main articles of use in power point and have been mentioned many times so far in this manual they are the building blocks of your presentation and as such will form the content of your presentation showing one slide after another displaying the content you have inserted, formatted and animated from the first to the last slide. They are not however the best or fastest way to construct a formatted presentation.

Every slide you have inserted has had placeholders formatted in a default way. A default background colour. Default positioning on the slide and no animation effects applied whatsoever. If we could change the defaults for each of the slide layouts you have applied to your presentation then we could concentrate putting the text in the outline and the slides themselves would be already formatted for the main part in the way we would like. his is a much faster way of working and enables us to concentrate on the content rather than having to spend so much time formatting each and every slide. To do this we use master slides to hold the default formatting or objects that we wish. BUT NOT THE TEXTUAL CONTENT.

Slide Layouts→

After inserting a slide you may wish you had chosen a different layout. There is no need to delete a slide and reinserting one of another type. You may just change the layout this is especially useful if your slide already has content.



To change the layout of a slide→

- Make sure that the slide that you wish to change the layout for is in the main window in normal view.
- Click on the drop down arrow to the right of the LAYOUT button.
- Select a new layout for the chosen slide by clicking with the let mouse button.
- The selected layout is applied.

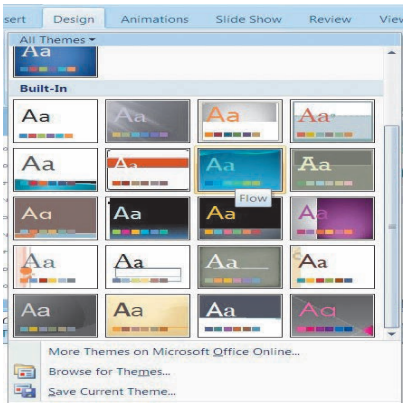
Slide Formatting→

Before, or instead of, the formatting of all objects on your slide you may wish to make changes to the slide format globally by either colouring the background of each slide in one go or manually formatting one slide and applying it to all slides this can save much time when you have many slides within your presentation. Presentations within power point are based on a theme and the formatting of that theme determines the placement and colours and styles of all objects within the presentation. he area where these themes are kept and can be altered is in the slide master view of your presentation and any change there will apply globally to the whole presentation or to the slides of a particular layout we will now look at applying those @themes' and then manually editing them to create one of our own.



Themes→

Themes are used to give your slide presentations a consistent and stylish appearance. They contain colour schemes, slide and title masters with custom formatting, and some also include background graphics which have been placed into the masters. When you apply a theme to your presentation, the Office theme master and its subset of slide layout have the colour scheme of the theme applied and it will replace the previous office theme master and colour scheme of the presentation. Once you apply a Design Template, each slide you add, regardless of the layout, has the same custom look to it. PowerPoint 2007 comes with a variety of professionally designed themes.



Applying A Theme→

- Ensure no object is selected as this may confuse you having two design ribbons. (one for the object, one for the slide)
- Choose the DESIGN ribbon, go to THEMES.

- Click on the drop down arrow to the bottom right hand side of the visible themes.
- Move your mouse over a theme to see a preview of how it will look on your slide.
- Click on a template thumbnail. It will be applied to all the slides in the presentation. It is possible to apply a design template to selected slides, rather than the entire presentation.

To apply a template to selected slides→

- Select the slides and then right click on a template thumbnail.
- Right click on the thumbnail
- Choose APPLY TO SELECTED SLIDES

When you apply a template to your presentation any logos, graphics and extra text you have previously placed on your Slide Masters will disappear. If you want to use a design template and show your own logo too, you must apply the template before adding the logo to the Slide master.

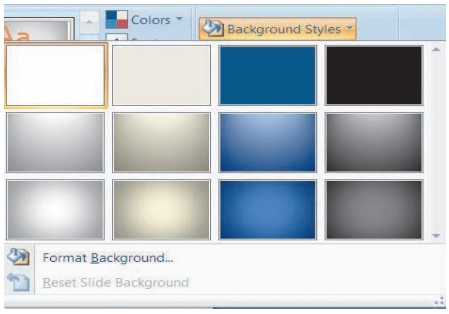
The change in Colour Scheme will affect the colour of many of the objects you may have drawn. It will also cause charts/ graphs to be re-coloured. For these reasons it is better to apply a Design Template as early on in the creation of your presentation as possible.

Slide Colour Scheme→

Before starting any formatting you should choose an overall colour scheme. A colour scheme is a set of eight balanced colours. This default palette of colours will automatically be used for text, slide background, and any graphics you create such as charts, graphs and artwork.

Once you have chosen your colour scheme you will always be offered this palette of eight colours irst when formatting everything from text to bullets to background to pictures. However you will still have access to the full PowerPoint colour palette which you can choose from at any time

Slide Background→



You can apply diferent backgrounds to all or to individual slides.

Use this option to colour the background of your slides. Although you could choose to have different backgrounds for each slide it gives a more professional effect if you use the same background on all slides of a presentation.

To apply a standard background→

- Select BACKGROUND STYLES from the DESIGN ribbon
- Choose a style from the dropdown list.
- Right Click on the style to show menu so you may APPLY TO ALL OR TO JUST SELECTED SLIDES if you have several slides using the same layout then you may apply to matching slides.

Headers And Footers→

A header or footer is text or graphics that appears at the top or bottom of every slide in a presentation. You can add company logos or other pictures, slide numbering and informative text, such as the

date or author. To add text use the Header and Footer command. To add graphics and to format the header and footer text uses the Slide Master.



To Add Headers & Footers to Slides→

- Select HEADER AND FOOTER from the INSERT menu in the TEXT group.
- Click on the SLIDE Tab.
- To include Date, Slide Numbering or Footer text click in the small check box by each option to display a tick-box.
- For Date, choose UPDATE AUTOMATICALLY and select a format or enter date text manually for FIXED.
- Type in any required FOOTER text.
- Click on APPLY TO ALL to apply to all the slides in the presentation.

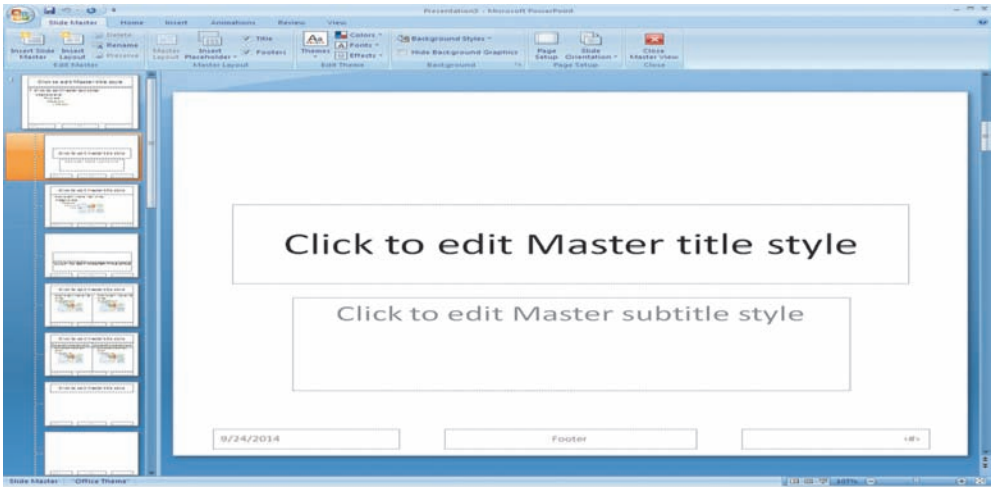
Use the Don't show on title SLIDE check box to hide headers and footers on your title slide.

- Select HEADER AND FOOTER from the INSERT menu in the TEXT group.
- Click on the NOTES AND HANDOUTS Tab.
- To include DATE, SLIDE NUMBERING, HEADER OR FOOTER text click in the small check box by each option to display a tick -box.
- For Date, choose UPDATE AUTOMATICALLY and select a format or enter date text manually for FIXED.
- Type in any required FOOTER and HEADER text.
- Click on APPLY TO ALL.

To format the appearance of these headers and footers use the Notes Master and Handouts Master.

Master Slides→

The slide master stores information relating to the underlying formats of the slides in your presentation, including font styles, placeholder sizes and positions, background design, and colour schemes and is used to control the appearance of the presentation. Each presentation can have a series of Slide Masters to match the layouts you choose. When you want to apply consistent formatting through all slides in your presentation, you change global attributes by editing the Slide Masters. These changes will be automatically reflected through each slide (apart from the Title Slide). This is done through the VIEW ribbon, PRESENTATION VIEWS group, SLIDE MASTER Button.



Accessing the Slide Master →

Click on the VIEW ribbon, PRESENTATION VIEWS group, SLIDE MASTER Button.

Selecting The Correct Master →

The master view appears as on the previous page. On the left hand side in are masters for each of the layout types that you may choose for your presentation in NORMAL view. They contain the default formatting and positioning for the place holders and backgrounds. You may select each master and change the layout or format of each of them and wherever that layout is used in NORMAL view it will pick up its default formatting from that master.

To select the correct master →

Since the most often used layouts in your presentation would be the title layout (used for the first slide and possibly each new part within your presentation it contains a title and subtitle placeholder) and the default text layout (title and bulleted text placeholders) we could start with those.

To select the title master →

- Make sure you are in MASTER view.
- Select from the masters on the let the TITLE MASTER (second in list usually) it contains a TITLE and SUBTITLE placeholder.
- The appropriate master appears in the main window.

To select the title and text slide master →

- Make sure you are in MASTER view.
- Select from the masters on the let the TITLE AND TEXT SLIDE MASTER (last in list usually) it contains a TITLE and BULLETED TEXT placeholder.
- T he appropriate master appears in the main window.

Formatting The Masters→

Formatting the master is much the same as formatting a normal slide as far as formatting the various elements of the master goes.

Office Theme Master→

The office theme master (title and content) is the master that oversees all other masters. Any formatting applied to this master will APPLY TO ALL SLIDE MASTERS. You would then tweak each master with any separate formats or placeholder positions that you wish.

To format the Office theme slide master→

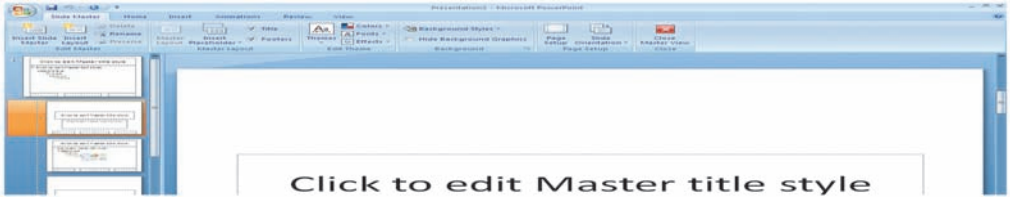
- Select the OFFICE THEME SLIDE MASTER. Usually first in the list. (Title and content)
- In the main window select the MASTER TITLE placeholder.
- Format the text and ill as you would on a normal slide.
- Change its position if you need to.
- Select the BULLETED TEXT placeholder
- Format the placeholders text and ill how you desire and move it if you need to.
- Format the bulleted levels by clicking on each level in turn and format as previously explained text and bullet or number style
- Place any required graphics, logos and additional headers and footers on the slide master and format as desired.
- Format the background as described previously
- Any formatting changes made to the OFFICE THEME MASTER can be seen reflected in all of the masters to the let in the SLIDE MASTER view.
- All slides that you have used the TITLE AND CONTENT SLIDE layout on will now have picked up the format from the OFFICE THEME SLIDE master and the positioning of placeholders. Bulleted text will now display the format you have set for each level.
- To change the position of any graphic or box of click and drag the object to a new position.
- Return to NORMAL View. (Click on the CLOSE MASTER VIEW button or on Normal View button).

All your slides will now follow the formatting of the Slide Master. All graphics, logos, headers and footers on the master will show on all slides.

If you would prefer the text on any individual slide not to follow the Slide Master format the text of that slides individually.

Create Your Own Master →

One of the brand new features in 2007 is the ability to create your own master slide layout and insert placeholders and position them in any place you wish. You may even create your own office theme master (global Master) his means that you are not bound by the inbuilt masters within power point. These masters will become layout options for your slides as you build your presentation.

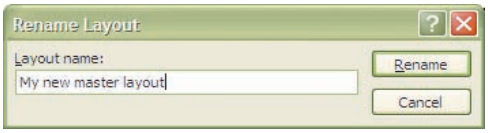


To create your own master slide →

- Go to slide master view.
- Click on insert layout in the EDIT MASTER group.
- A new master layout will appear in your let hand panel and be highlighted. It will also appear in the main window.
- Click on INSERT SLIDE MASTER. (a new office theme master will appear)
- Click on the drop down arrow to INSERT A PLACEHOLDER in the MASTER LAYOUT group.

- Select the type of content you will want to use for your master layout and place and position the placeholders on the slide master.
- Format and position the placeholders as previously instructed.
- Click on CLOSE MASTER VIEW.

To rename a master →



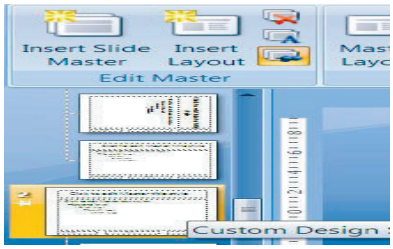
- Go to MASTER view
- Select in the left hand pane the master you wish to rename.
- Click on RENAME in the SLIDE MASTER group a dialog will appear.
- Enter a new name for your master.
- Click on RENAME

To delete a master →

- go to MASTER view
- Select in the left hand pane the master you wish to delete.
- Click on the DELETE button in the SLIDE MASTER group.

Multiple Slide Masters→

In PowerPoint 2007, it is possible to have more than one Slide Master. PowerPoint users can easily create more than one slide master within one file. This makes it possible for users to combine multiple presentations in one file or create separate sections within the same presentation.



To Insert a second slide Master→

- go to MASTER view
- Click on the button to insert new slide master. A new office theme master is inserted
- Format this as described earlier in the way you wish it to be different from the first slide master.
- You may insert then new layouts and format them as you wish.
- You may create and format as many masters as you wish each will be numbered.

Note: To establish the formatting for title text, body text, bullets and footers for all layouts select the relevant sample text or bullet and format them as previously discussed.

To apply a new slide master→

In normal view from the design ribbon, apply a new theme to selected slides or to all slides, meaning the whole presentation, as previously explained.

Note: warning: if you apply a new master to the entire presentation, the original slide master becomes unused and will be deleted. You need to preserve the original slide master to avoid it being deleted.

Warning: if you apply a new master to the entire presentation, the original slide master becomes unused and will be deleted. You need to preserve the original slide master to avoid it being deleted.

Transition And Animation Effects→

Animation Effects→

There are many levels of animation effects that can be used within PowerPoint 2007 to create movement, excitement and impact within a presentation. Obviously, animation effects applied will not be seen if slides are printed out onto paper or OHP transparency slides, but can be enjoyed when a slide show is delivered from a computer using electronic projection equipment.

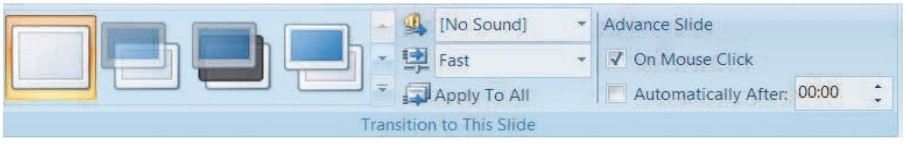
Animation effects can be applied to whole slides to control the way they appear on the screen. Animation can also be added to text (e.g. to make bullet points build up one by one) and drawn objects.



Slide Transitions→

A transition controls the way one slide moves of the screen to make way for the next one during an electronic slide show. You have a choice of transitions for each slide, including Fade through black, Dissolve, Cover Let, and Checkerboard Across. You can vary the speed of each one. Transitions can be applied to individual slides, a number of selected slides or across the whole presentation. Slide transitions are applied and modified using the Slide Transition task pane.

Setting Slide Transitions→



- Be in either NORMAL view or SLIDE SORTER view.
- Click on the ANIMATIONS ribbon go to the TRANSITION TO THIS SLIDE group.
- Select a transition from the drop down box to apply.
- Select a speed if too fast or slow.
- Select a sound if you wish. This will play as the transition occurs.
- Click on APPLY TO ALL if you wish to set the same transition for all slides.
- The slides which now have a transition applied will have a small star icon next to their slide number in the thumbnails area. To remove a transition, select the NO TRANSITION option in the transitions area.
- You can also apply transition effects while working in Slide Sorter view. This may make it easier to select the slides you wish to apply transitions to.

Slide Timings On Transitions→

You can set timings for your slides which will result in a PowerPoint show that will automatically run. Slides will be shown on screen for the amount of time you specify before the show automatically advances on to the next slide.

There are two different ways you can set slide timings; setting them manually for each slide or using the Rehearse tool.

Setting Slide Timings Manually→

It is easiest to work in Slide Sorter view whilst setting slide timings although it can be done using the slide thumbnails in Normal view.

To set slide timings→

- Select the slide(s) you want to apply timings to.
- You can set the timing for one or more selected slides by entering in seconds the length of time you want the slides to appear on the screen Timings are shown in Slide Sorter View beneath each slide.
- Run your presentation in Slide Show view to see the effect of the timings you have added.
- The slides will advance on a mouse click OR after the specified time has elapsed, the trigger is whichever occurs first.

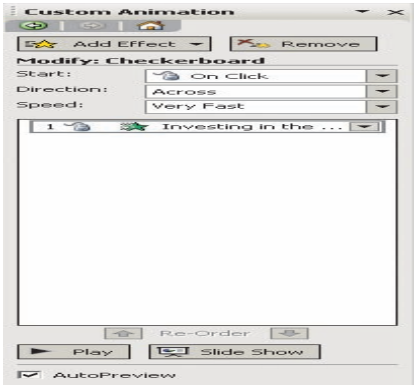


Animating Text→

You can animate the text in your slide to add emphasis to your topics. On a bulleted list slide, animation can be applied to both the title area and the bullets area and is most commonly used to get bullet points to appear one by one. Text animation is applied using the Custom Animation task pane. You may only apply animation in normal slide view. cc

There are four categories of animation effect to choose from in Power Point 2007:

Entrance	Entrance Effects change the way that objects arrive onto a slide. Text can be made to simply appear, or there are more exciting effects such as Crawl In or Fly In.
Emphasis	Emphasis Effects can be applied to objects that are already on the slide. Emphasis Effects will bring attention to an item without actually moving its location e.g. text can be made to spin in position.
Exit	Exit Effects change the way that objects leave a slide. The effects applied are similar to Entrance Effects.
Motion Paths	Motion Paths can be used to make objects move along a certain trajectory e.g. down, up, spiral. Motion paths are not particularly applicable to animating text and will be looked at in more detail later in this section.



There are a large number of animation effects within each of the categories above. To help you make your selection, you will find you are offered five common effects within each category first. Under More Effects, the animation effects are divided into Basic, Moderate, Subtle and exciting to help you gauge which might be more appropriate for your needs. You are able to apply more than one type of animation to an object e.g. you could have an entrance, then an emphasis and finally an exit effect. However, don't be tempted to apply too much animation into your slides as it can start to look unprofessional. A little animation goes a long way!

To apply text animation→

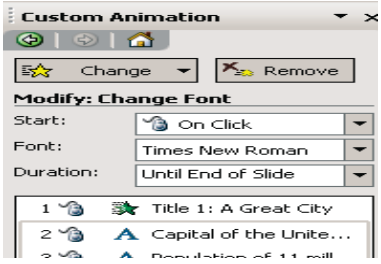
- Select the text object you want to animate
- Open the CUSTOM ANIMATION TASK PANE by choosing custom animation on the animations ribbon
- Click on the ADD EFFECT button.
- here are 4 types of animation effect to choose from:



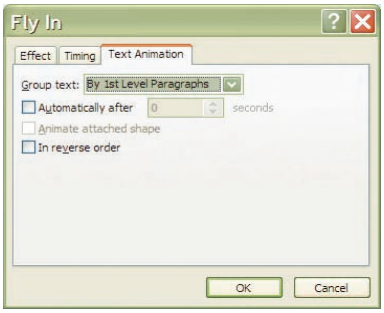


- Select the animation effect you require and either choose one of the five common effects, or select from the More Effects area.
- Choose appropriate options under Start, Direction and Speed.
- The animation effect will be previewed in the slide

To change animation settings→



- Select the animation to change in the list on the TASK PANE.
- Click on the CHANGE button.
- You can also make changes by clicking on the down arrow next to the animation in the list and selecting effect options.
- A dialog appears go to the TEXT ANIMATION tab.



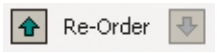
- If you use bulleted lists in your text you set here that they come in by a certain level of paragraph. In effect bringing in points and sub points individually or as a group.
- On the EFFECT tab you have the choice to bring in the text ALL AT ONCE, BY WORD, or BY LETTER.
- The TIMING tab allows you to set delays on the time between each piece of text appearing.

Note: Be careful to SELECT the animation you wish to modify and then use the CHANGE button, or you can end up applying a new animation effect by mistake.

Adding another animation effect→

- Select the text object you want to apply an additional effect onto.
- Click on the ADD EFFECT button and select options as required.
- Use the Play button 

to run your animation effects in the slide.
- You can change the order in which items on your slide are animated by using the green re-order arrows



The effects appear in the Custom Animation List, top to bottom, in the order you apply them. The animated items are noted on the slide by a non-printing numbered tag that correlates to the effects in the list. This tag does not show up in the slide show view or in Print Preview:

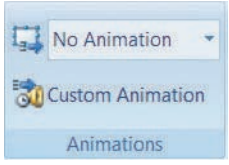
To remove applied animations →

- Select the animation to remove in the list on the Task Pane.
- Click on the REMOVE button.

Preset Animation Schemes →

It can be lots of fun building up your own custom animation for different areas of text in your slides. However, sometimes you may want to create text animation more quickly. You can achieve a professional result easily using a preset animation. Animation contains combinations of animation that apply to the title area, bulleted area or both.

Preset →



PRESET animations are available on the animations ribbon just select the object then choose a preset from the drop down menu. Some of these animations include sound as well as animations.

Applying A Preset Animation →

- Select the object(s) you wish to apply the animation to.
- Click on the drop down arrow to the right of the “No animation” box
- Select an animation. It is applied to the object(s) you have selected.

Animating Objects→

Objects that you have drawn (e.g. auto shapes, squares, circles etc), clipart and images can all be animated to add excitement to a slide.

In PowerPoint 2007 is the ability to apply more than one kind of animation effect to an object, animate multiple objects simultaneously and use motion paths.

Adding Animation Effects →

Adding animation effects to objects is very similar to animating text as described earlier in this section. There are four different categories of animation that can be added: Entrance, Emphasis, Exit and Motion Paths. Animation is applied using the Custom Animation task pane.

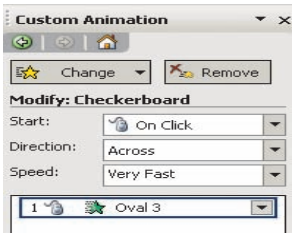
To apply animation →

- Select the item you want to animate.
- Open the CUSTOM ANIMATION task pane as described
- Click on the ADD EFFECT button.
- There are 4 types of animation effect to choose from:



- Select the animation effect you require and either choose one of the five common effects, or select from the MORE EFFECTS area.
- Choose appropriate options under Start, Direction and Speed.
- The animation effect will be previewed in the slide.

To change animation settings→

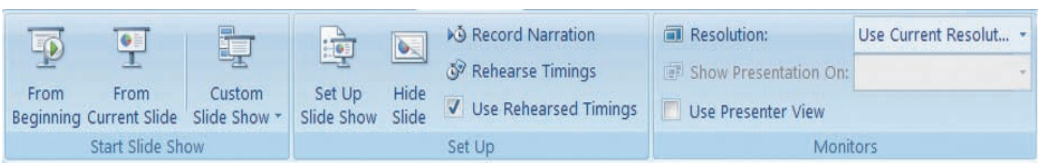


- Select the animation to change in the list on the Task Pane.
- Click on the CHANGE button.
- You can also make changes by clicking on the down arrow next to the animation in the list.

Note: be careful to SELECT the animation you wish to modify and then use the CHANGE button, or you can end up applying a new animation effect by mistake.

Organize And Deliver Presentations→

Running A Slide Show→



When you eventually present your PowerPoint slides, you will want to run the slides as a slide show so the slides occupy the whole of the screen area available and none of the regular PowerPoint toolbars, menu bars and task panes is shown. It is also necessary to run your slides as a slide show to get the full effect of any animation effects you may have applied to your slides.

When presenting a slide show to an audience, you advance your slides by clicking on your mouse or using the PAGE DOWN or ENTER buttons on your keyboard. PAGE UP can also be used to take you back to the previous slide if necessary.

Depending on the purpose and audience of your presentation, you can run a slide show in several ways. One way is to start a slide show from within PowerPoint. Another way is to save a presentation so that whenever it is opened it always starts as a slide show.

You can also set up a self-running presentation that will run in an ever-repeating loop until you press ESC. This is useful if the presentation is to run in a kiosk, or on a monitor at an exhibition.

Starting A Slide Show From Within Power point →

Click on the FROM BEGINNING button on the SLIDESHOW ribbon.

Or

Click the SLIDE SHOW button in the lower-right corner of the presentation window. This will start the show at your currently select slide.

Or

Select VIEW ribbon the PRESENTATION VIEWS group and SLIDE SHOW button

Or

Press F5 on the keyboard. All these options will start the show from the first slide.

To advance slides in the presentation →

Click your mouse. **Or** Press PAGE DOWN or ENTER on your keyboard.

To move back to previous slides→

Press PAGE UP on your keyboard. **Or** Right click with your mouse. From the menu that appears, choose PREVIOUS.

To end your slide show→

Press ESC on the keyboard. **Or** Right click with your mouse and choose END SHOW. **Or** The show will also end automatically when you have reached the end of all your slides. You will see a black screen and can click with the mouse or press PAGE DOWN or ENTER to return to PowerPoint.

Rehearsing Timings→

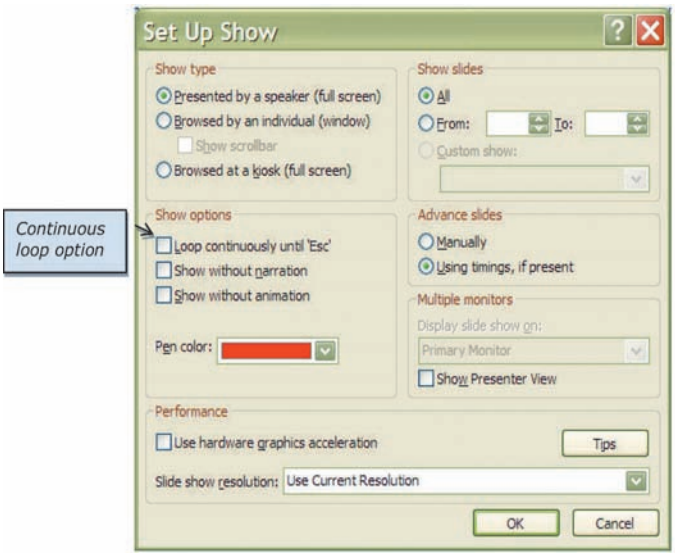
You can 'rehearse' your presentation, talking through the explanation of each slide and PowerPoint will record the amount of time you spent on each slide. These timings can then be used to run the presentation in future. They will adjust all of the previously set manual timings you may have entered within your presentation for transitions.

Rehearsing Timings→

- Select rehearse timings on the slideshow ribbon.
- Advance the show as you rehearse so that the timings reflect how long you need each slide to be displayed.
- Use the buttons in the Rehearsal dialog box to pause between slides, restart a slide, and advance to the next slide. The timer shows you how long the current slide has been on screen.
- If you wish to start timing again for any slide click on the REPEAT button. PowerPoint will record only the last timing for each slide.
- When you finish PowerPoint will indicate the total timing for the presentation. If this is acceptable click on YES to save the timings with the show.

Running A Show Using Timings→

- Select Slide Show, Set Up Show.
- In the ADVANCE SLIDES area specify that the slide show should be run USING SLIDE TIMINGS, IF PRESENT.
- Click on OK.



Hiding Slides→

If you wish not to show a particular slide within a show but don't wish to delete it because you will use it again in the future. Then select the slide and use the hide slide button on the slideshow ribbon. Use it again to unhide the slide(s). It is best to do this in slide sorter view.

Custom Shows→

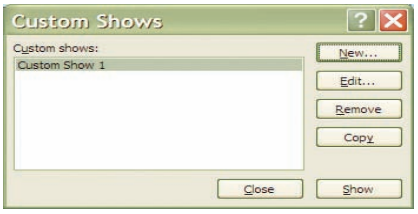
If there are many slides to be hidden and unhidden every time you go to run your show then custom shows may be a better option for you to use. Custom Shows allow you to create presentations within a presentation. Instead of creating multiple, nearly identical presentations for different audiences, you can create one presentation which includes all the slides for all the audience groups. Custom Shows then allows you to save different groupings of these slides under different names. By including all slides in the one presentation you will not need to recreate slides twice but will still be able to offer tailored shows to both groups.

For example, you might want to give a presentation at induction days for new staff and prefer to present slightly different information to your new graduate trainees than to your other recruits. Slides 1 to 5 may be identical for both groups, but slides 6 to 7 may be different, with subsequent slides the same. Once you have created all the slides to be used you can set up two custom shows specifying which slides to be shown in which order for each group.

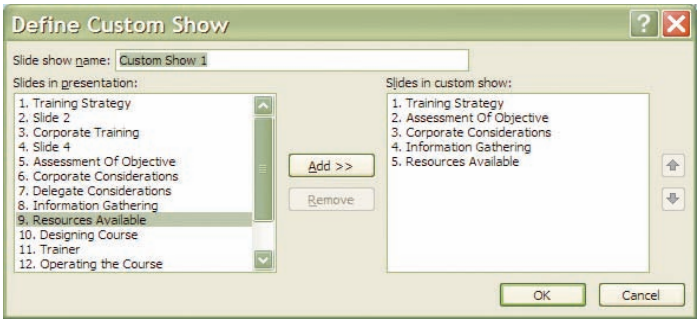


To create A Custom Show →

- Select SLIDE SHOW ribbon, CUSTOM SHOWS button, CUSTOM SHOW to bring up a dialog of all shows in presentation.



- Click on NEW.
- Type in a name for the show.
- Under SLIDES IN PRESENTATION, select a slide you want to include in the custom show.



- To select multiple slides, hold down CTRL as you click the slides.
- To include the selected slide(s) in the custom show click ADD or double click on the slide name.
- To change the order in which slides appear, select a slide, and then click one of the arrows to move the slide up or down in the list.
- Click on OK. To see a preview of a custom show, select the name of the show in the Custom Shows dialog box, and click on SHOW.

Adding Or Removing Slides in A Custom Show→

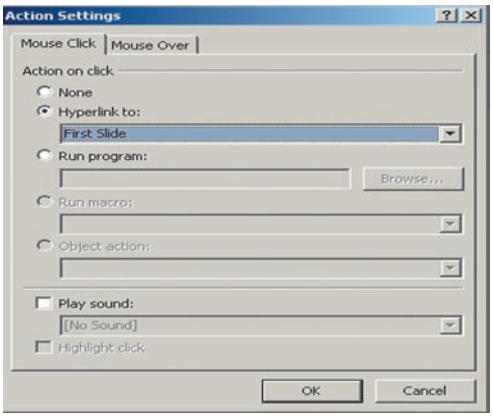
- Select SLIDE SHOW ribbon, CUSTOM SHOWS button, CUSTOM SHOW to bring up a dialog of all shows in presentation.
- Select the name of the custom show you want to change.
- Click on EDIT.
- Add or remove the slides you want.
- Click OK.
- To remove an entire custom show, select its name in the CUSTOM SHOWS dialog box, and then click REMOVE. This removes the custom show, but the actual slides remain in the presentation.

Hyperlinks (Action Buttons)→

You may wish to include slides in your presentation which may or may not be shown depending on the audience reaction or questions. Action buttons allow you to set up hyperlinks between pages so that you can jump to a page out of sequence if you wish.

Creating an Action Button Hyperlink→

- Switch to NORMAL View.



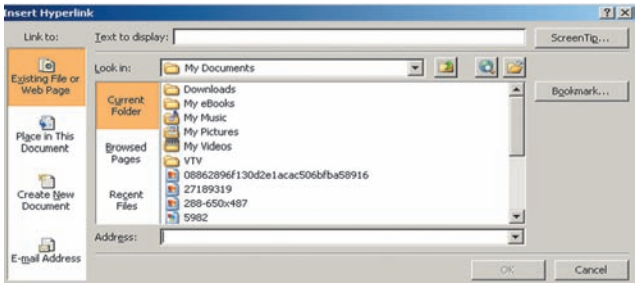
- From the Insert ribbon select the shapes drop down and scroll to the end of the menu of shapes, ACTION
- BUTTONS, and choose the button tool you require.
- Click and drag to create a button on the slide.
- Press SHIFT to create a symmetrical button.
- When you release the mouse button the Action Settings dialog box is displayed.
- Set ACTION ON CLICK as HYPERLINK TO.
- Pick from available slides in the presentation.
- Click on OK.
- When the slideshow is run clicking on that action button will take you to the slide you specified
- It is best not to use these with timings but more as an interactive show so individuals can navigate the show at their leisure.

Inserting Hyperlinks (Objects And Text) →

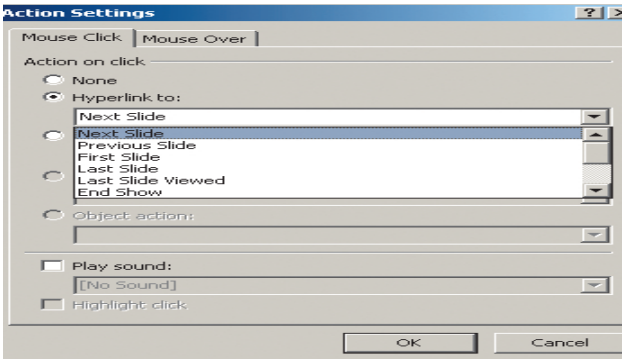


It is not only action buttons that can help you navigate around your presentation ANY object can become a hyperlink to another slide or presentation, a web address even another program or file.

- Select any object or piece of text that you wish to create a hyperlink from.
- Go to the insert ribbon and notice the two buttons on the Links group.
- If you select the Hyperlink button the dialog below appears



- On the LINK TO area to the left make a choice of where you wish to link to the default is to a web page or a file on your system (could be from any application like word or excel)
- Select the file in the navigation area in the middle part of the dialog
- You may have to navigate to find it but it would be best if it was located where the current presentation file was saved.
- Enter a screen tip if you wish by clicking on the screen tip button on the top right and enter some help text that will appear as the mouse hovers over the link when the slideshow is running.



- Click on OK
- If you choose the action button instead the action dialog will appear which allows you to determine the action you wish it to do.
- Follow the steps as for the action button but in the hyperlink to area you have many other options from the drop down box.
- Make a selection, Click OK.

Note: These action settings allow anything to behave like an action button or hyperlink.

UNIT - 7

MICROSOFT ACCESS - 2007

MS Access 2007→

Microsoft Access →

The primary function of Microsoft Office Access 2007 is an information management program. Information is stored in separate lists called tables, and information in one table may relate to information in one or more other tables. These groups of information, when considered together as a whole, become a database.

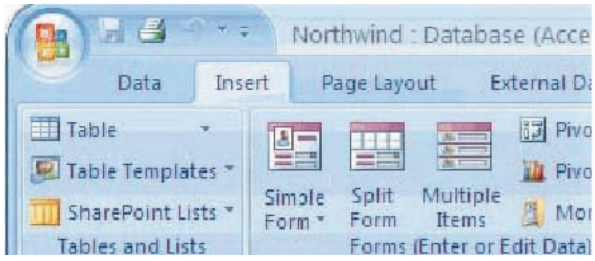
Access is designed to use the data in these databases to extract the information relevant to your situation. Access can also generate reports (such as quarterly sales by each employee) based on the data contained in the database. The Office 2007 package also features a lot of interconnectivity between the various programs, including a newly designed SharePoint service that lets users in your organization connect and share information using a special data centre via the Internet.

New Features in Access 2007→

If you are familiar with previous versions of Access, there are a large number of new features and a completely new interface in Access 2007. If you have never used Access before, don't worry - you will quickly become very familiar with these commands as time goes on.

New Interface Design→

Commands hidden in four different menu layers are a thing of the past with Access 2007.). Commands are now organized using a new action tab scheme. Under each tab are the commands relevant to the action described on the tab. This command set is referred to as the 'ribbon.' Finally, Access 2007 features contextual tabs showing data that is relevant only to the current object you are working on. We will explore the new interface in more detail later.



New Template Categories→

Access 2007 features eleven new templates, each with their own defined tables, forms, reports, queries, and relationships. They are designed to let you start working right away, but are also completely customizable.

More Intuitive Sorting and Filtering→

Access 2007 lets you pick from several predefined sorting methods with just a couple of clicks. Access also features a contextual quick sorting method using plain language. For example, if you have a column of numbers, Access can sort them smallest to Largest. If you have a column of dates, Access can sort them from Oldest to Newest.

New Layout View→

When working with forms and reports, Access 2007 features an in-between view called Layout View. It allows you to see a live form or report with real data in it, but also lets you adjust the position of certain elements in your form or report on the fly. You can also define 'mini layouts' that allow you to move

several controls as a group. Access still features the more in-depth Design view, used to fine tune every aspect of a control.

Enhanced Tooltips→

When you hover your mouse above certain command icons, Access 2007 lists the command name, a short description of the command, and an example (if applicable). (Tooltips in previous Office programs listed only the command name.)

Automatic Calendar→

When entering information into a Date field, a small icon will appear allowing you to choose a date from a small calendar. This eliminates the need to enter a date as 03/22/2007 - just open the calendar and pick the date!

Rich Text in Memo Fields→

If a table makes use of a memo field, data can now be stored as something other than plain text. Using an HTML-based text format, Access lets you automatically add colours, sizes, and formatting to the text in a memo field.

Quickly Create New objects using the Insert Tab→

In previous versions of Access, you had to move and minimize windows to find the Database window, pick the category of database object, and then choose to create a new object. With the Insert tab and ribbon, you can create a form based on a table with only two clicks (versus as many as a dozen clicks in the past).

If you need a new table at any point, simply click Table on the Insert tab and start entering data. Access 2007 even lets you paste data directly from a Microsoft Excel spreadsheet. Data types and formatting will be found and preserved automatically.

Total Row in Datasheet View→

Every table in Datasheet view features an automatic Total Row at the bottom. You can find the sum, count, average, maximum, minimum, standard deviation, or variance using the Total Row.

Field Templates→

In the past, it was potentially a long and tedious task to mould a number data type into a usable field for your organization. Now, you can simply click and drag a predefined field from a list right into your table at any point.

Field List Task Pane→

When creating a query in previous versions of Access, each table had to be inserted into Design view in order to use various fields. Now, all fields in all tables are visible in a list. Just drag and drop the ones you need.

Split Forms→

A Split Form is new to Access 2007; it combines Datasheet and Form view together as one. The Datasheet view can be placed on the top, bottom, left, or right side of the Form.

Multivalued Fields→

A single field can contain multiple values in Access 2007. Imagine you have a product that falls into a few different categories. In previous versions of Access and other database management programs, this would have required a many- to-many relationship to be defined. Access 2007 handles this complicated background relationship with only an extra click when designing a field.

Attachment Data Type→

If you want to e-mail a document to a co-worker or some pictures to family members, the files would be sent as an attachment to the e-mail. Access 2007 features a similar attachment data type that can hold documents, charts, sound files, binary files, or any other type of file. Attachments are also automatically compressed when necessary to reduce the overall size of the database file.

Alternating Background Colour→

Datasheet view, reports, and long forms now feature the ability to alternate the background colours of each row. Long lists of data become much easier to read!

Navigation Pane→

The Navigation Pane is an ever-present feature on the left side of the Access window. It contains a listing of all objects currently contained in the database. The Navigation Pane can also be collapsed to make more room in the window.

Embedded Macros→

Though macros go beyond the scope of this manual, macros in Access 2007 are stored inside a database object instead of being a separate object. This makes these macros much safer to use.

Increased and Enhanced Connectivity→

One of the goals of Office 2007 was to create a centralized location where members of your organization can meet and share data over the Internet. Though many of these features are more advanced topics of Access not covered in this manual, Access features a huge variety of SharePoint services. Access lets you:

- Collect data from Microsoft Outlook
- Store and retrieve data on a SharePoint server
- Integrate with SharePoint Workflow services
- Retrieve data from linked SharePoint lists
- Store a SharePoint list offline for use away from your organization
- Create and save import or export operations if you perform the same online task multiple times

Export Data to PDF or XPS→

You can export a form, report, or datasheet as a PDF (Portable Document Format) or XPS (XML Paper Specification) to easily print, post, and e-mail regardless of the computer platform your intended recipient(s) are using.

New Report View→

Report view allows you to browse your report without having to print or preview it. You can also sort and filter records on the fly.

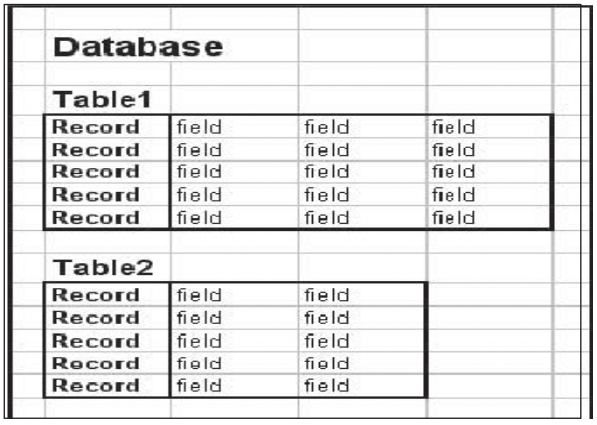
Enhanced Group, Sort, and Total Feature→

You can apply new grouping and sorting levels much easier with Access 2007. Grouping is done following a natural sentence structure; you simply fill in the blanks along the way.

Additional Security Features→

Though many of the security features go beyond the scope of this manual, Access 2007 (and indeed the entire Office 2007 suite) features a number of security enhancements and SharePoint services. This functionality includes:

- Enhanced security by disabling macros and code only until needed
- Revision tracking to see who modified what and when
- Permission setting to restrict data modification
- Restore deleted data from the SharePoint Recycle Bin in case of accidental deletion
- Open forms and reports using SharePoint even if Access is not open on your computer
- Keep track of changes made to memo fields



Basic Terminology →

Let's take a look at the terminology used in database-speak, starting with the basics. Consider the following diagram:

Let's look at each piece of the database.

Field→

A field is the smallest piece of a database; that is, one specific piece of information like a number, a word, a date, a picture, or a reference for some other piece of data. Each column you see in the diagram would all be the same data type; that is, one column of data would all be numbers.

Record→

A record is a collection of one or more fields together in a row. (In a real database, you would not count the word 'Record' as depicted in the diagram - this is just to help visualize the concept.)

Table→

A table is comprised of one or more records. Each table also has a unique name.

Database→

A database is comprised of one or more tables. Each database is also given a unique name.

Form→

A form is a tool that is used to easily and accurately enter data into a table. A form presents one record of a database at a time to a user, or allows a user to enter data into the database one record at a time.

Query→

A query is just like a question you ask the database. There are two types of queries: select and action. A select query will extract and display data based on criteria you provide. An action query will find all data relevant to your query and perform some sort of operation on it. A query can be performed on one or more tables in a database.

Report→

A report presents the data found by a query. A report can be formatted to show summaries, calculations, charts, and more based on the data returned by a query. Access takes the report one step further by letting you organize and format a report into a sleek, professional document suitable for printing, exporting, or e-mailing.

This might seem like a lot to remember, but don't worry - this terminology will be used heavily throughout this manual and soon it will be second nature!



Interface Overview→

In this section, we will learn about the Access starting screen and the view of a typical working database. We will introduce the views piece by piece in this section of the lesson. There are a large number of updates to learn about, but with time you will wonder how you ever managed without them!

If you have ever used Access before, the welcome screen for Microsoft Access 2007 has been completely redesigned.

However, the layout is much easier to use, especially if you have never used Access before:

Exploring the different parts of the Access 2007 Getting Started interface→

Template Pane→

On the left-hand side of the Access window is the Template pane: Access has a number of templates built right into the program. To access the different categories of templates, simply click a category to see the available template files.

Recent Files→



The right-hand side of the window lists any recently opened database files, just like the Office Menu:

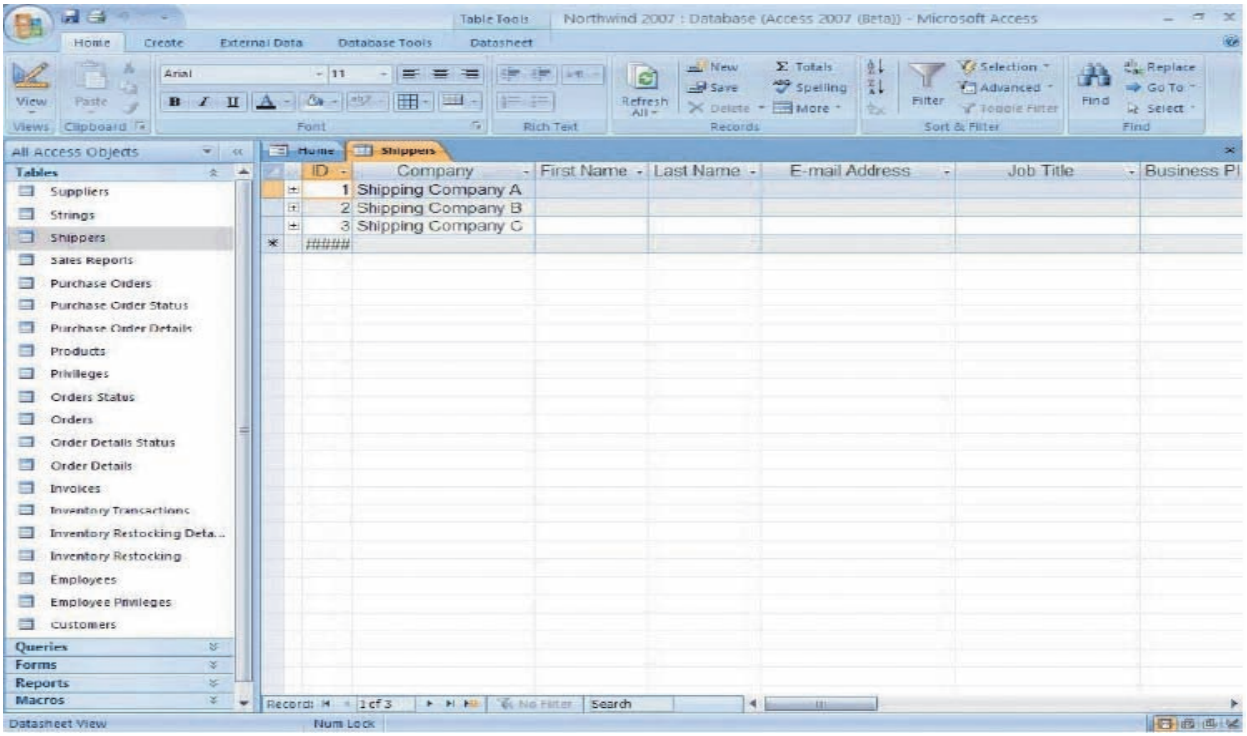
Click one of the database files to open the file. If you want to open a database file stored somewhere else on your computer or on another network, click the more link and browse to the file you want to open, and then click the Open button.

New Blank Database→

In the centre of the window is a link to create a new Blank Database. Use this link to make your own database from scratch.

Consider the following diagram showing an open database→

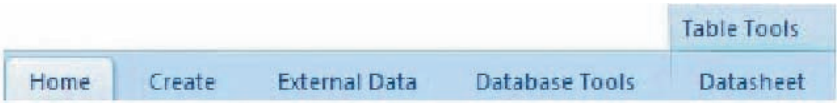
The new interface design of Access 2007 makes it easy for novice and expert users alike to get working right away. Now that we know a little bit more about the Getting Started page, let's examine the major pieces of the interface that is visible when a file is opened.



In this diagram, we can see the Office Menu and Quick Access toolbar present in the upper left-hand corner. At the bottom of the diagram is the Status bar, telling us that we are currently viewing a table in Datasheet view. Now let's explore the real power of Access 2007, including the use of tabs and the ribbon.

Command Tabs →

Along the top of the window are the command tabs:

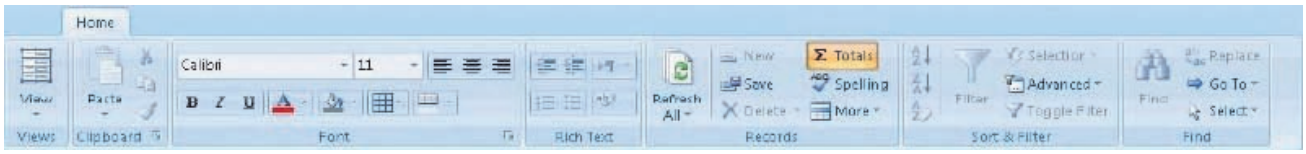


In the past, the Office package made use of menus that contained a listing of commands. At their core, the command tabs are essentially the same thing as menus but with a few big changes. For starters, the grouping of commands in tabs is much more intuitive. The commands listed under each tab are also the only commands that are applicable to your current view of the database.

Access 2007 takes this one step further with the addition of contextual tabs. The tab labeled Table Tools - Datasheet appears only when you have selected a table in Datasheet view. This tab will contain even more specific commands that can be used on a table being viewed in Datasheet view and will only be visible when a table is being viewed in Datasheet view.

Ribbons →

Consider the Home ribbon tab that is selected in the diagram above. Beneath the tab is a listing of all commands that are performed most often on the currently selected object, contained in what Microsoft refers to as the 'ribbon':



The ribbon was designed to allow access to all functionality of a tab at once. Also, the commands in the ribbon are only the commands that are available for use at the time.

Navigation Pane→

On the right side of the Access window is the Navigation Pane. It is always visible on the left side of the screen, but can be expanded or shrunk by clicking the double arrows. The Navigation Pane allows quick and easy access to any of the database objects.

Click the pull-down arrow beside the Navigation Pane title to show a list of all object categories:

Object Tabs→

In previous versions of Access, any open database object was opened in its own window and designed to 'float' inside the Access Screen. When several database objects were open at once, it was difficult to navigate through all of the windows easily. Access 2007 has solved that problem by using tabs.

Simply click any of the tabs visible on the top to show the database object. Opening many database objects will create left and right facing arrows; click on the arrow to scroll that direction through the open database objects. If you want to close an object you are no longer using, click the Close button located beside the tabs.

Planning a Database→

Before you start using Access to create a database, take the time to answer a few questions:

- Why do you need a database? You want to keep track of the expenses made by you and your employees.
- Who will be using the database? Any employee of Warner Cousins will have access to this database.
- What kind of data would be extracted from the database? Total expenses of the company, total expenses by each employee, expenses by each category.

Once you have answered these questions, it is time to decide how to design the tables for your database. What fields of data do you need? What data types will the fields need to be? What tables would be important? Which fields will go in which table, and do the placements make sense?

Next comes the planning of relationships between the data. A big list of numbers doesn't mean much by itself, but when constructed based on other data, it becomes meaningful. And finally, make sure that you talk to everyone who will be using the database will be able to get the data they need. Let's examine some of the details.

You will obviously need an expense table that contains at least the following: who made the purchase, what did they purchase, how much was it, and when did they purchase it?

The payroll department already has a listing of the people who work for you:

- SIN (or company ID #)
- Name

- Address
- Phone Number
- Company Position

The database now should have two tables: an expenses table and an employee table. Now, there needs to be some sort of link between the two tables. You could use the name of each person, but that may become confusing, especially if your company grows into the hundreds. There is another option, however. You can use the SIN (or company ID) of each employee to tie their purchase to their personal information.

In database design, your most powerful tool is not the computer, but rather a piece of paper and a pencil (and a big eraser).

Not only can you easily change the information you might need, but you can also visualize the information.

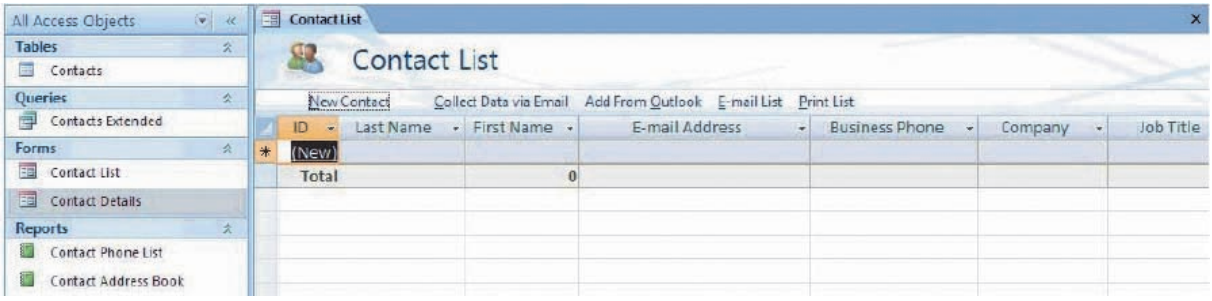
Creating a Database from a Template→

If you are just starting out with Access, or if you have a specific application in mind for a database, you can make use of the templates already provided in Access 2007. The templates are fully functional tables, reports, queries, and forms that are all related and ready to go - all you have to do is add the data!



To use a template →

- Choose a category in the left side of the window. For our purposes, let's start off with something basic. Access contains a straightforward Contact database under the Personal category.
- Choose Personal from the categories and then double-click the Contacts database to prepare to open it:
- Details about the template will be shown on the right-hand side of the screen, click the Download button to download it from Office Online and open it. When the template opens, close the Access Help window that appears.
- The template automatically opens the Contact List form which allows you to enter your own contacts one by one into the database. That's all there is to creating a database from a template! All of the objects are already established;

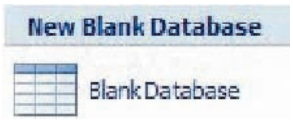


All that is required now is for you to enter your data.

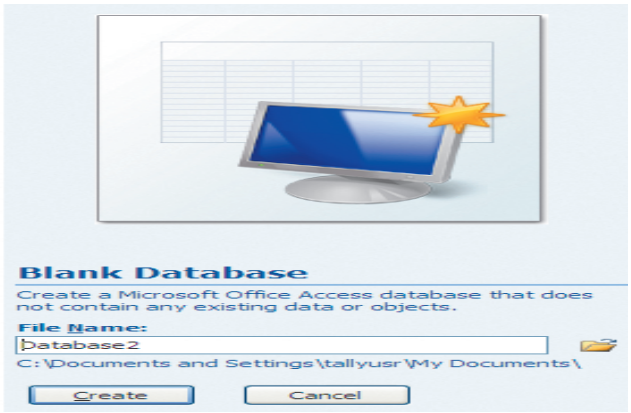
Creating a Blank Database →

Most of the time, the templates provided in Access will be sufficient to use as a base to get started. However, if you prefer to construct your database from the ground up, doing so is easy with only a few clicks.

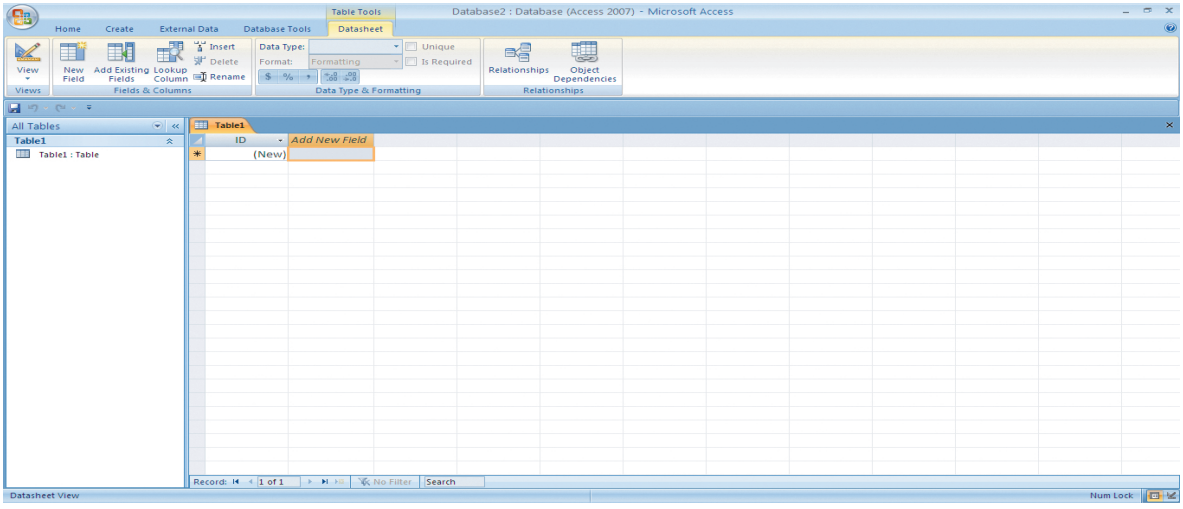
To create a blank database →



- From the Getting Started page, click Blank Database under the New Blank Database heading:



- On the right-hand side of the screen, give the new database a name by typing it into the File Name box.
- If you want to create the database in a specific location, click the small folder icon ( ) to the right of the text box. The new file path you select will be shown underneath the File Name text box; Access will by default use the My Documents folder:
- Finally, click the Create button. The new empty database will open with a single empty table contained inside:
- Now you know how easy it is to get started with a new database using Access. Later in this manual we will explore the usage of the different objects contained inside, as well as how to properly enter data into a database, or more properly, populate a database.



Tables→

You should be very familiar with the components of tables by now. We know a table is made up of several records each containing fields with data. Access also makes it easy to build and modify any component of a table using Design view, which we will cover later in this manual.



When designing a database, it is critical that you take the time to design your database carefully. Although it is not a difficult job to make some adjustments to a field, adding or removing fields in a large established database can be a real headache. It is important to communicate with everyone who will be using the database to make sure that everyone has the information they will need. Don't be afraid to build a database a little bigger than you think it needs to be; if you end up with unused fields they are much easier to take out than to put new fields in.

Creating a Table→

Access gives you the ability to create a table in a few different ways: opening an empty table and inputting values, using a template, or using Design view to construct your table by hand.

Use the Tables section of the Create ribbon to make a table:

Empty Table→

- Click the Table command to open a new empty table A new tab will open, containing an empty table in Datasheet view:

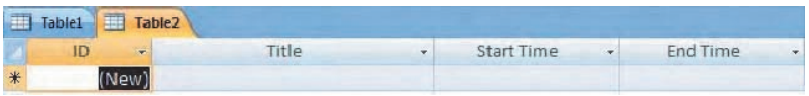


- Click inside the Add New Field column and start entering data. Press Enter to keep adding fields to the record, then press Tab or click the command to make a new record. 

Table from Template→



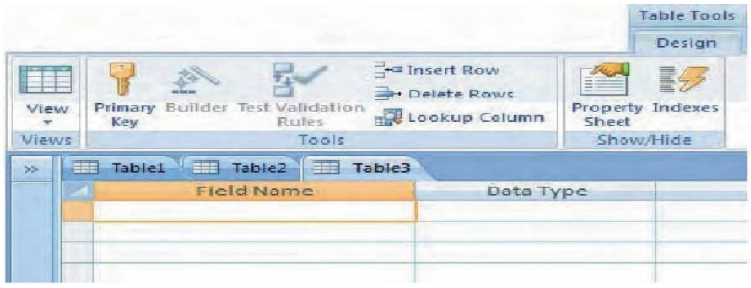
- Click the small pull-down arrow beside the Table Templates command to see a short list of available templates:
- Click a template from the list; it will open a new empty table in the main part of the Access window:



- Press Enter on the keyboard to advance to the next field, then press Tab once you have reached the last field or to make a new record.

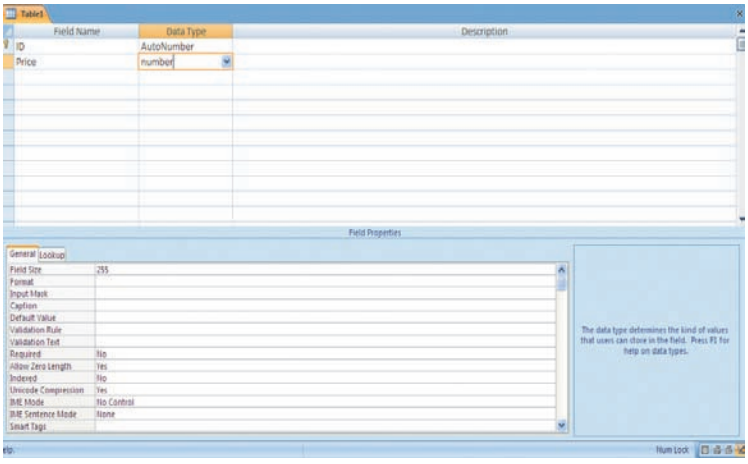
Table Design View→

- Click the Table Design command to open a new blank table. A new section of Access we have yet to explore will appear: Design view for a table:



- Design view includes its own Design ribbon in a contextual tab. You have the ability to add a primary key, construct custom formulas, insert or delete different fields, and more.
- Using Design view is more in-depth than simply entering data into fields. You can specify the field name, its data type, and give the field some sort of description if you like.
- At the bottom of Design view is the Field Properties section. Here you can modify all of the properties of a particular field.

For example, if you want to have a Price field in your database:



- Give the field a name, choose a data type for the field.
- A data type can be a word, number, currency, date, time, etc.
- The properties of the Price field (once defined as a number) include how large a price it can be, the number of decimal places, if the field should contain a default value (like $5.99), and more. As we use tables more we will explore more of the details regarding Field Properties.

Entering Data→

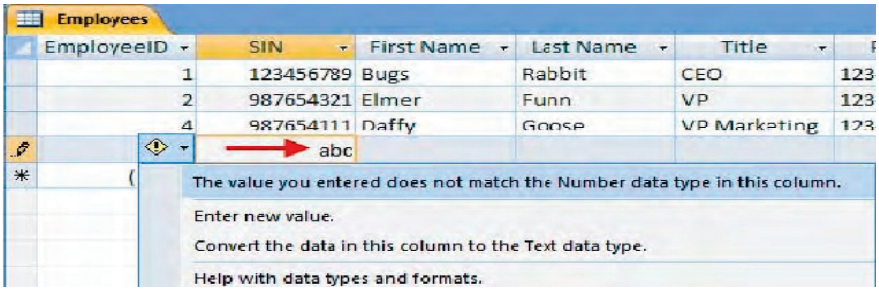
Using a table→

Access 2007 provides you with a few ways of entering data. You can enter in the data manually, use a form, or use the Import commands in the External Data ribbon.

To enter data manually→

- Open a table in Datasheet view by double-clicking its name in the Navigation Pane. If you make an error while entering data, like accidentally entering a word into a number field, Access will prompt you with an error stating so.

- if you try to enter non-numeric characters into the SIN field of the Warner Cousins database, you will see the following appear:



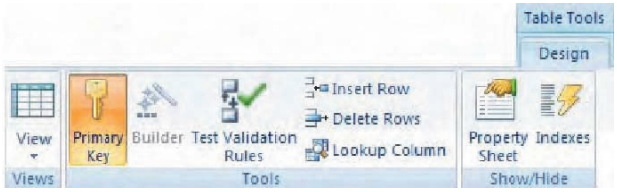
- There may be an instance where it is necessary to have both letters and numbers in the same data field (such as the Phone field). Luckily, the Text data type allows you type in any characters you like.

Managing Table Data Entry→

In the final lesson of this section, we will explore some more advanced table data entry techniques. These methods, combined with all of the controls that can be enforced from previous sections, help protect your database from bad data entry.

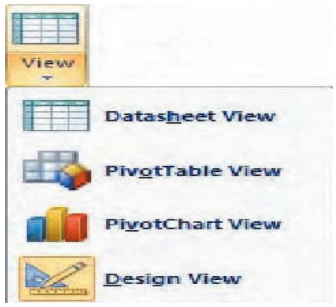
Using the Table Design Ribbon→

Access 2007 features a special contextual tab that deals with Table Design:



Views→

This command switches back and forth between the different views of a table:



Primary Key→

This command toggles the primary key property for a field on and off. Although relatively rare, it is possible for a table to have more than one primary key.

Builder→

Use this command to activate the expression builder. The expression builder is used to create logical expressions used to help ensure data is properly entered into a table. We will explore the use of this command in this lesson.

Test Validation Rules→

This command will check any logical expressions built with the expression builder as well as other properties of a table to ensure there are no inconsistencies.

Insert Row→

Use this command to insert a new field above the currently selected row in Design view.

Delete Rows→

This will remove the currently selected field from Design view.

Lookup Column→

A lookup column is a special type of combo box used to enter data into a table. You can fill the lookup column with your own data, or use data from another table. Lookup columns are very useful in using information contained in a different table. We will explore lookup columns in this lesson.

Property Sheet→

In addition to having field properties, each field has another set of properties you can modify that deal with more advanced properties. Though some are duplicates of the field properties, most of these properties are beyond the scope of this manual.

Indexes→

This command is used to modify the background properties of an index you can apply to a field.

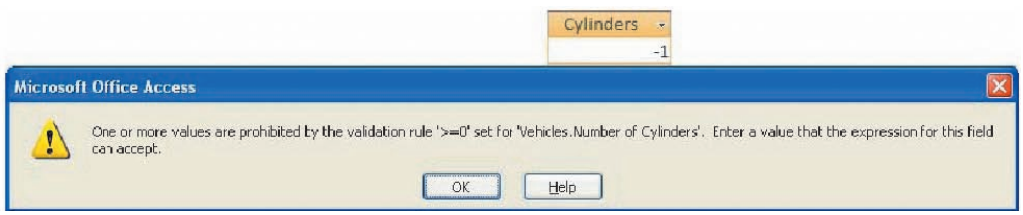
How to Validate Data→

In addition to adding protection like required values and input masks, you can also add validation rules to your database to ensure that data entered makes sense.

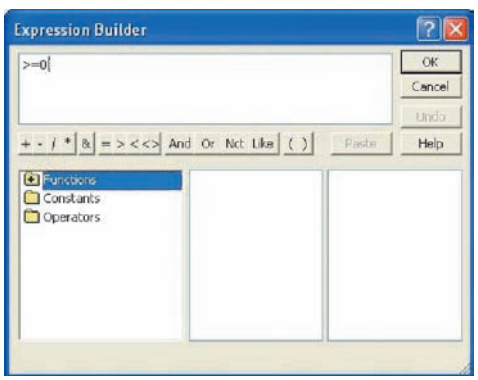
For example, consider the Vehicles table used in the last Step-By-Step. The Number of Cylinders field has a default value of 6 and the Field Size is defined as Integer, which prevents decimal numbers from being entered. The field Description states that if a vehicle is equipped with a rotary engine (one that has no cylinders) that 0 should be the value. Therefore, a data entry is valid if it is a whole number greater than or equal to zero. However, no precautions are in place to prevent someone from entering a negative number of cylinders, a data entry that does not make sense.



- By clicking in the Validation Rule box, you can enter a simple expression, > = 0.
- This will prevent someone from entering a negative number of cylinders:



- Back in Design view, you can click the button beside the Validation Rule field to launch the Expression Builder:



- The Expression Builder lets you create customized validation rules, expressions, logical functions, and much more. We will explore the basic functionality of the expression builder later in this manual.

Creating a Lookup Field→

The current Vehicles table has been populated with some information. We already established the relationships with the Countries and Manufacturers tables. However, having a Manufacturer ID of 6 and a Country ID of 3 is not very meaningful when looking just at the Vehicles Table:

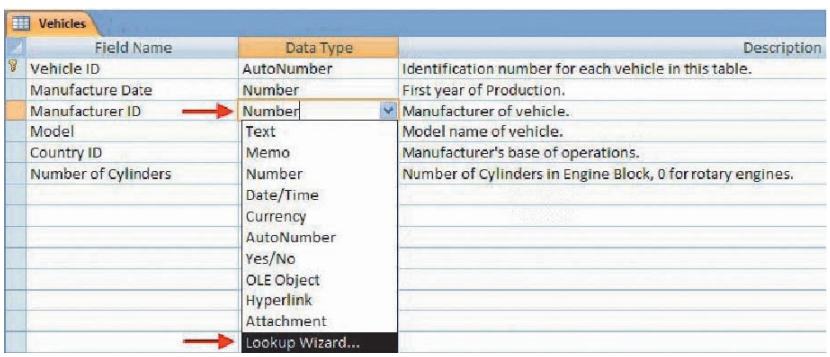
Vehicles

Vehicle ID #	Manufacture Date	Manufacturer ID	Model	Country ID	Cylinders
1	1982	1	Corvette	1	8
2	2003	2	V12 Vanquish	2	12
3	2000	3	S2000	4	4
4	2003	4	Tiburon	5	4
5	2002	5	575 Marinello	3	12
6	1979	6	Spider	3	4
7	1965	7	Falcon	1	8

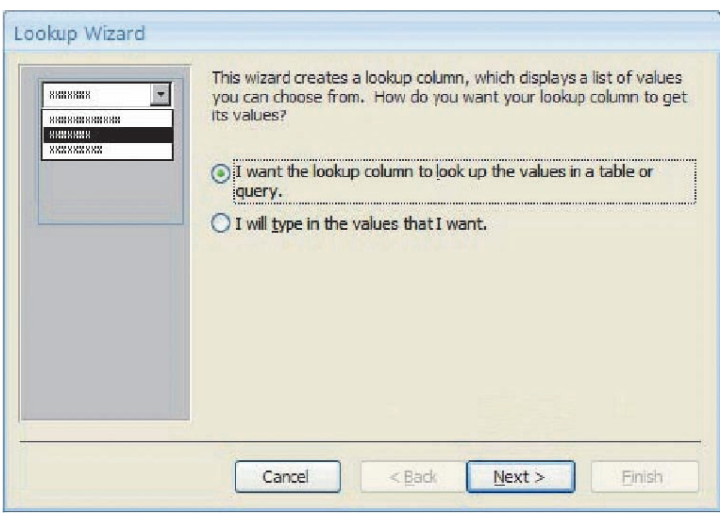
Fortunately, Access features something called a lookup field. It allows you to use the actual Manufacturer name and

Country name to enter data in the field. Creating a lookup field is easy; however you must first delete the relationship(s) that exist in the field.

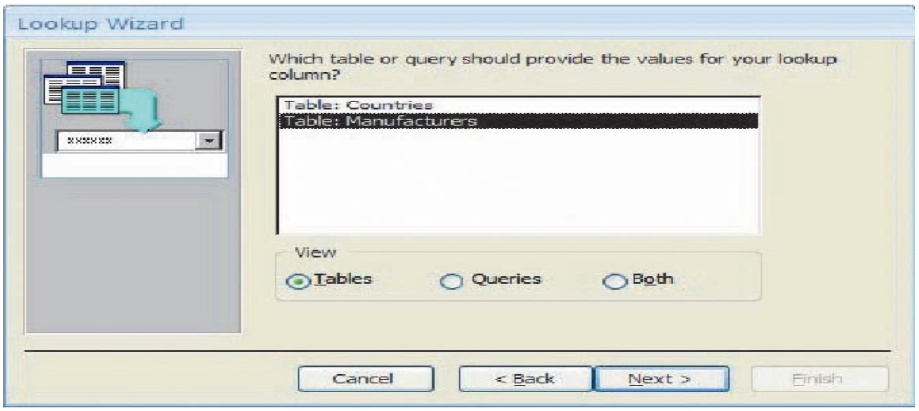
- First, open the Vehicles table in Design view. Click in the Data Type cell of the field you want to turn into a lookup table and click Lookup Wizard.



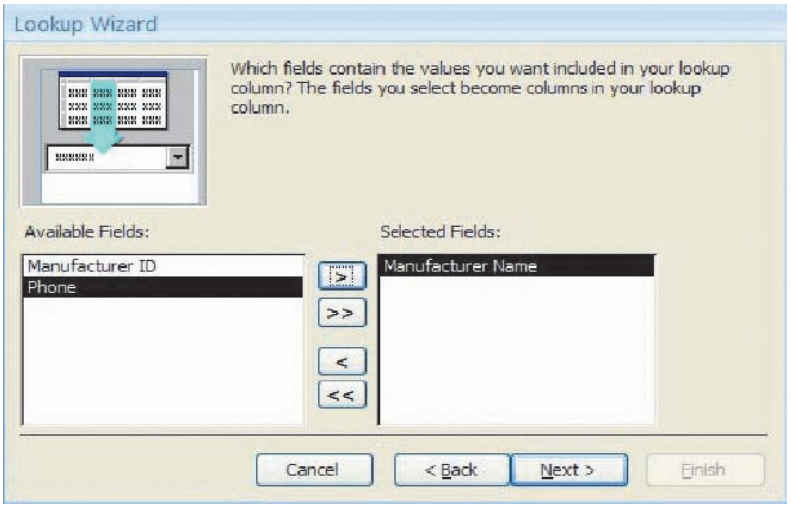
- The Lookup Wizard will appear. In the first step, select the data source you will use for your lookup field. In our case, we want to use the data contained in the Manufacturers table:



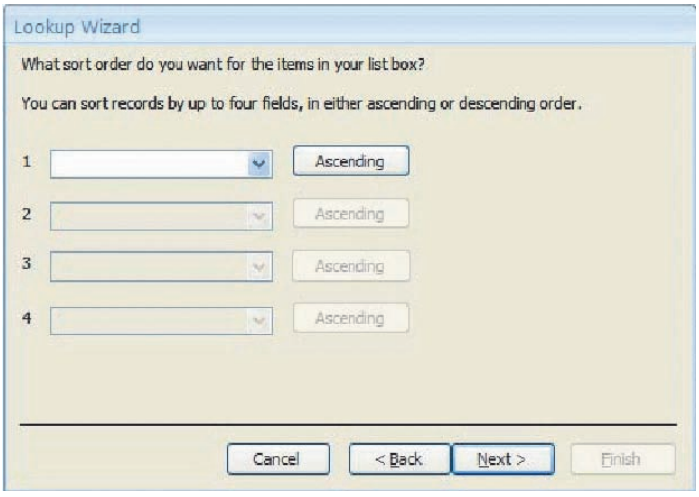
- The next step allows you to choose which table (or query) contains the lookup values; in our case the Manufacturers table:



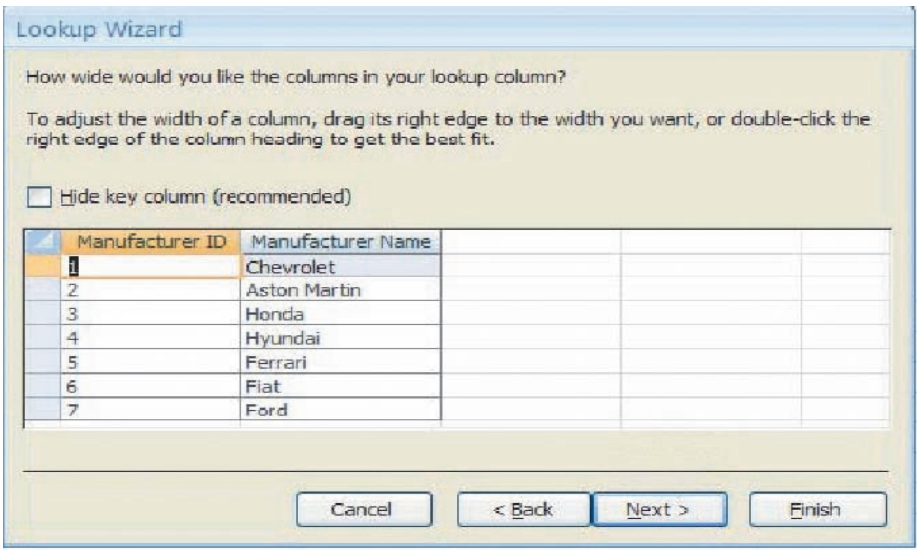
- The next step lets you choose which field or fields in the source table you want to use for your lookup field. In our case, we want to show the Manufacturer name instead of just the ID:



- In the next step you have the option to sort the values that will appear in the field in ascending or descending order. If you do not specify anything in this step, Access will automatically apply an ascending order on the field that was used to create the filter:



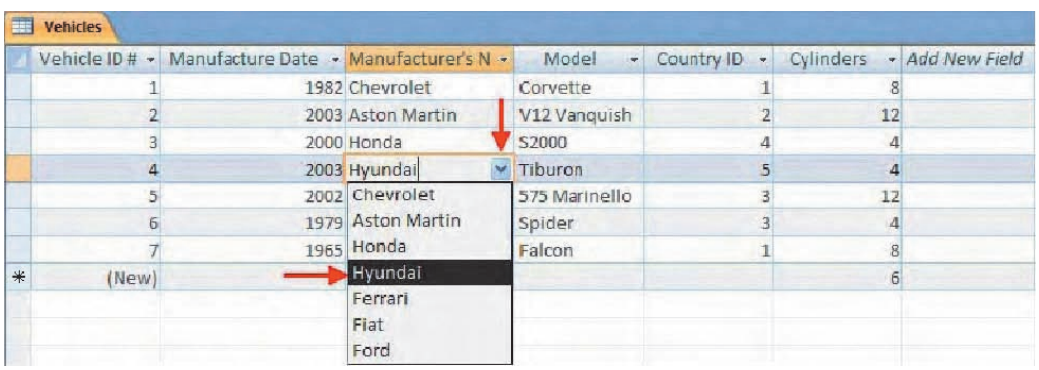
- The next step allows you to move your mouse to the edges of the column and click and drag to adjust the size. You can also opt to show the primary key column, which will show the corresponding primary key for each value in the lookup field:



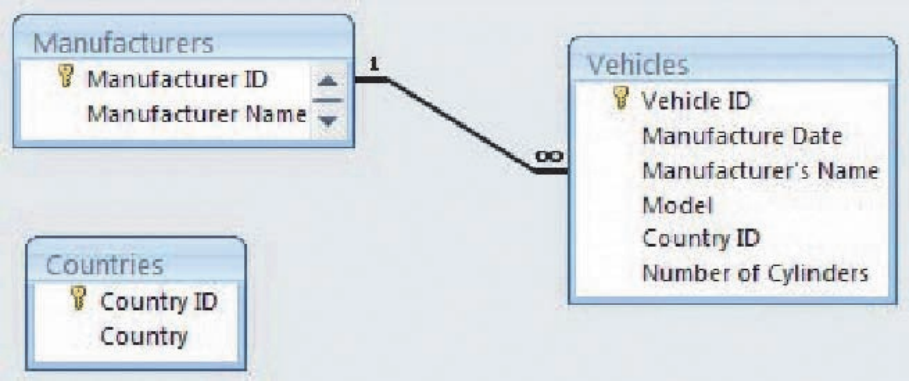
- The final step of the Wizard will give the lookup field a name. This will replace the column name of Manufacturer ID. Click Finish:



- Return to Datasheet view once the Wizard completes. If you click in the Manufacturer's Name column of data, the field becomes a combo box. If you need to change the value to something else, click the pull-down arrow to see a list of available values:



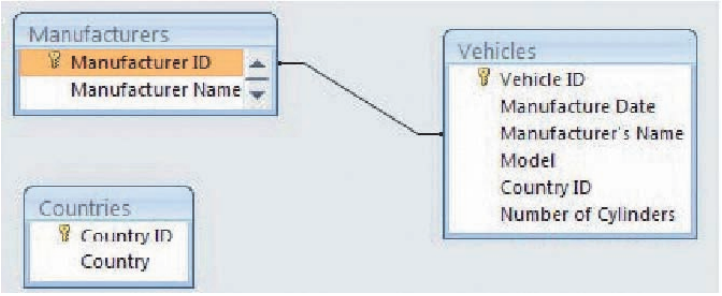
- As part of the lookup field creation process, Access created a basic relationship between the Vehicles and Manufacturers table:



- However, the relationship is not a strong one. Right-click the black line joining the two tables and click Edit Relationships:

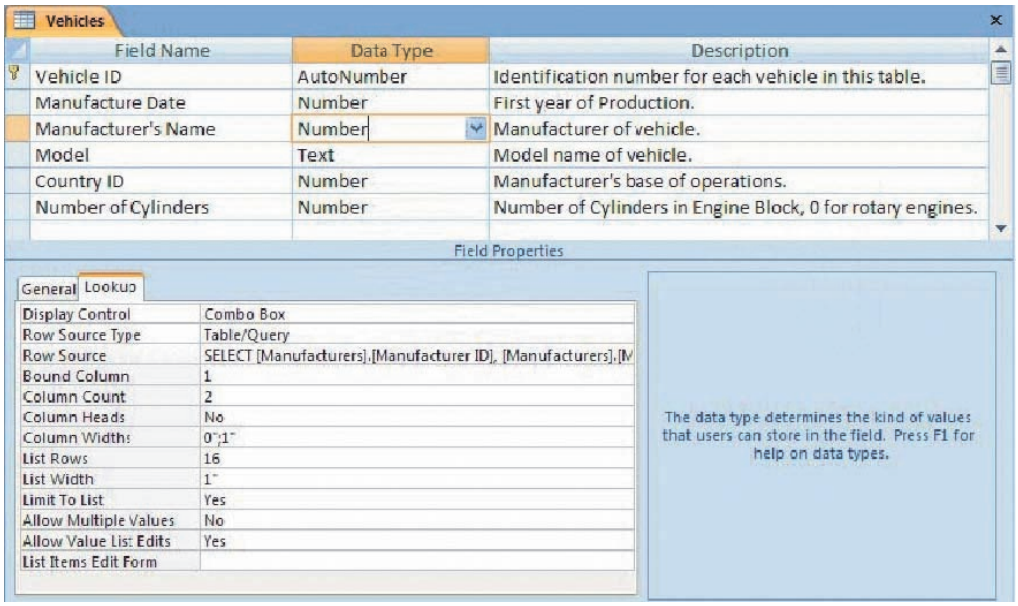


- Click the Enforce Referential Integrity check box and click OK. The full relationship will be restored:



Modifying a Lookup Field →

Now that you know how to establish a lookup field, you can modify certain characteristics of the field to suit your database's needs. If you open a table in Design view, you can view the lookup field properties by clicking the Lookup tab at the bottom of the window:



Relationships→

Creating and Removing Table Relationships→

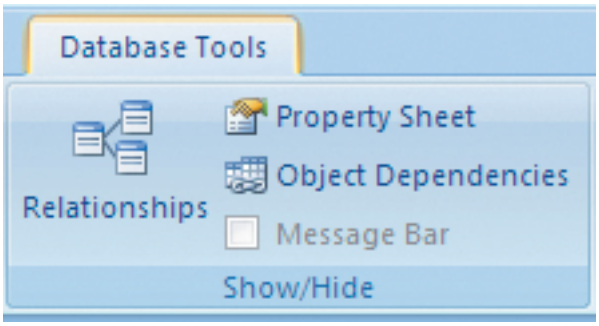
In this section we will explore the staple that really makes a database work: the relationships that are established between the different tables of data. When designing a database, this is the most challenging step and often the place where most of the confusion with databases arises. Fortunately, databases are nothing more than tables of data that are related.

Consider the following simple database:

Expenses			
Employee ID	Date	Expense Type	Amount
2	5/7/2006	Erasers	10
2	5/25/2006	Lunch	50
1	6/1/2006	Flight	600

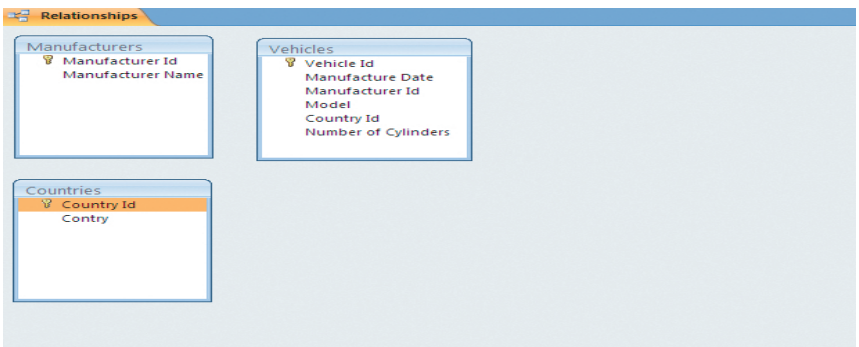
Employees				
Employee ID	Name	Address	Phone	Title
1	Bugs Rabbit	42 Carrot Dr	555-1212	CEO
2	Elmer Funn	123 Wabbit Way	555-9876	VP

Imagine your database has a table of employees, and a table of expenses that have been made by your employees. As time goes by, the Expenses table will grow to become quite large. You wish to make a query that will find out the phone number of every employee that submitted an expense. It is impractical to place the employee phone number in the same table as the expenses. It will create a lot of extra data that is not really needed if there is another table containing employee data elsewhere. The relationship between the two tables is created because of the two common fields, EmployeeID-. In particular, the Employees table and the Expenses table are in a "one-to-many" relationship, meaning that one entry in the Employees table can relate to many entries in the Expenses table.



Knowing this, we can add two relationships to our expanded Vehicles Database. You can view the relationships by clicking the Relationships command in the Database Tools ribbon:

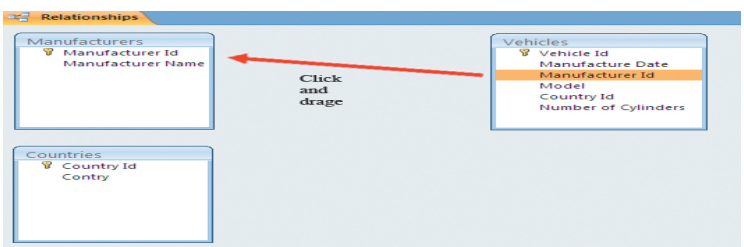
Consider the following tables:



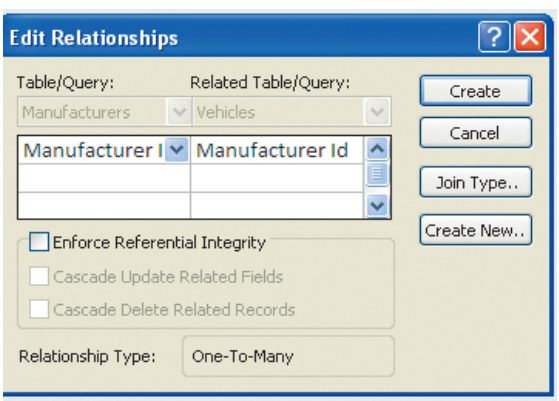
Instead of naming every country and manufacturer in the Vehicles table, we can lighten the size of the Vehicles table by taking those two pieces of information and storing them in a separate location. In a database of this size this may not seem like that big of a deal, but as we proceed through this manual, the reasoning will become clearer.

Make and Country in the previous Vehicles table are replaced by Manufacturer ID and Country ID. The Manufacturers and Countries tables listed above contain only the respective ID and name for each record. However, Access does not automatically recognize the relationships by itself; we must tell it which fields relate in these tables.

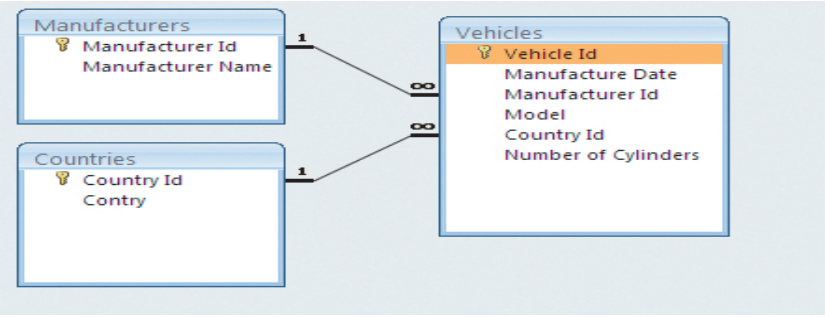
- Click on the database tools ribbon, Show hide group, relationships button to show relationships window.
- The contextual design ribbon appears click on the show table button in the relationships group.
- Add tables you wish to relate click on close.
- To establish a relationship between the Vehicles and Manufacturers tables, simply click and drag the Manufacturer ID field from one table to another:



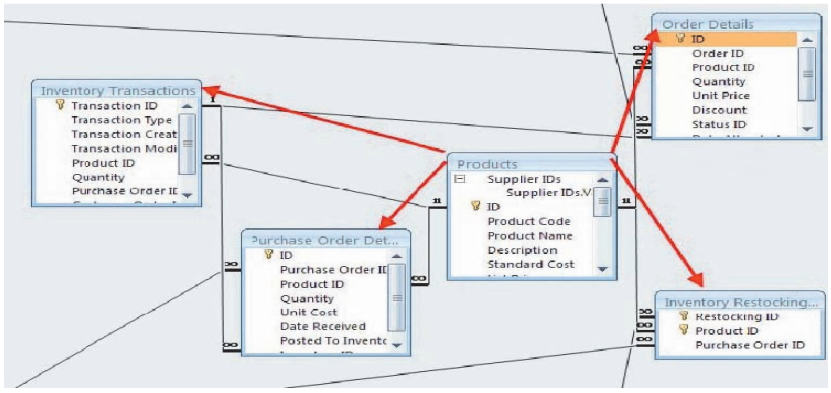
- When you release the mouse button, you will see the Edit Relationships dialogue box:



- Access has determined that the style of this relationship is One-To-Many, based on the data that was collected from the drag and drop operation. Before clicking the Create button, you should click the Enforce Referential Integrity check box.
- Referential Integrity is a set of rules and conditions that make data entry into databases safer. You should try to enforce referential integrity whenever possible. It insures that all related fields are valid when considered together in a database, and prevents you from accidentally deleting related data. To make referential integrity work, the following three conditions must be satisfied:
- The matching field from one table is a primary key or has a unique index. (True: Manufacturer ID is the primary key)
- The fields in the relationship have the same data type. (True: both fields are numerical)
- Both tables are stored in the same database. (True: both tables are in the same database file, not a linked table.)
- Since all of the necessary conditions have been satisfied, click Create to establish the relationship:



- You can see the one-to-many relationship in the diagram above. One Manufacturer ID from Manufacturers may correspond to many Manufacturer IDs from Vehicles.
- Now let's examine the relationships in the Northwind sample database. As you can see in the diagram below, there is a lot of action happening in this database!
- Let's examine the Products table in this database:



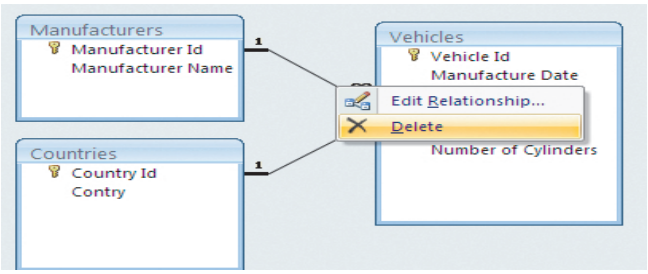
Each product record contains many attributes describing the nature of the product that Northwind sells, one of which is an ID field. In fact, each relationship in the Product table is based on the ID field. There are four relationships denoted by black lines coming from the ID field, relating to Inventory Transactions, Purchase Order Details, Inventory Restocking Details, and Order Details. Consider the relationship with the Order Details table. One product that Northwind sells has the potential to be sold many times, therefore each sale of each product is logged in the Order Details table. The Products table is in a one-to-many relationship with the Order Details table.

Creating the relationships is very simple if the fields in your tables have been well planned; simply drag and drop fields.

When deleting a relationship, remember that doing so can have a big impact on how the database works. Make sure you actually do need to remove the relationship!

Deleting relationships →

- Deleting a relationship in the Relationships window is easy, just right-click on the relationship you want to remove and click Delete:



- Access confirms that you want to delete the relationship, click -Yes- to confirm.

Understanding Field Properties →

Every field in every table in every database has properties. In fact, you will learn that nearly everything in the entire Access program has properties of some type to modify! To see the field properties of a certain field, you must first open a table in Design view. Consider the Employees table from the Northwind sample database:

Field properties are visible in the bottom half of Design view. Each field name has an associated data type. Each data type will have different properties that you can define to make the table contain exactly the data you need. We will explore Field Properties in depth later in this manual.

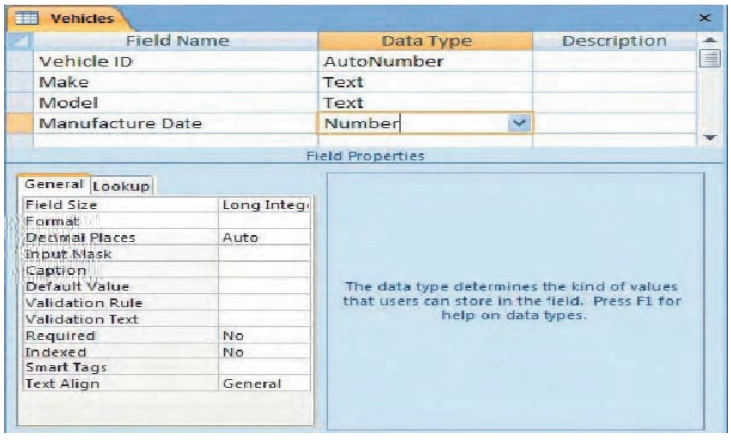
Adding a Primary Key to a Table→

If you are just starting with Access, chances are you have been using the Table Wizard to help construct tables. One of the nice things about the Wizard is that it can automatically define a primary key for you. The Wizard is great for getting going, but once you become more comfortable with databases in general, you will likely build all of your tables using Design view.

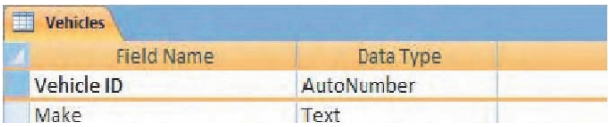
In previous versions of Access, a primary key was not automatically defined when creating a table in Design view. You were prompted when you were ready to close and save the table. When constructing a table in Design view using Access 2007, a generic primary key is already assigned:



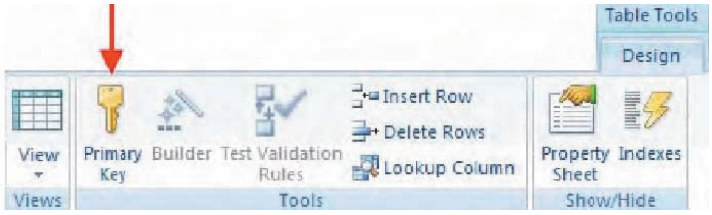
- However, consider the following table which does not contain a primary key:



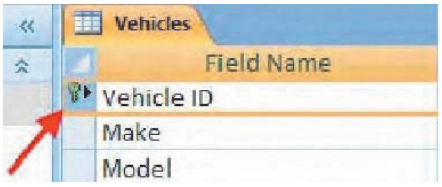
- Currently this table does not have a primary key. If you recall, a primary key is used as some sort of unique identifier that separates every row in the table from every other. Vehicle ID is a good candidate for a primary key because every one of the IDs is different. To make it the primary key, click the light blue box beside the Vehicle ID cell to select the row:



- Now click the Primary Key command in the Table Tools - Design ribbon:



- Primary keys in tables are denoted by a small key in the blue box beside the cell name:

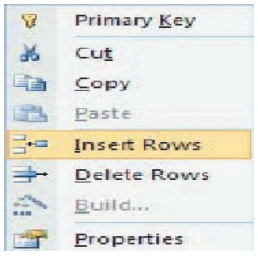


Inserting, Deleting, and Moving Fields →

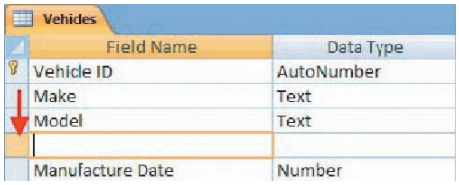
Let's continue with our vehicle database example. Access lets you easily insert new fields, delete useless/unused fields or fields that are not relevant to the data, and move the order of fields in a table. The easiest way to perform these tasks is by using the table Design view.

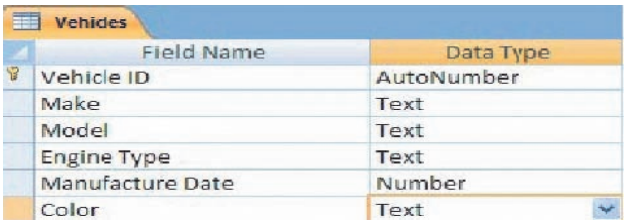
In this example, we will add two more rows to the vehicle table: Engine type and Colour.

- To insert a new field, either click in the empty cell beneath the last row in Design view and enter the data or insert a row between two existing rows. To demonstrate this, we will right-click the Manufacture Date field and click Insert Rows:

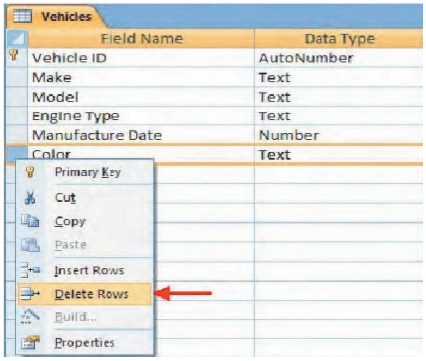


- This will create a new row between Model and Manufacture Date:
- Type Engine Type for the field name and Text as the Data Type
- To insert the Colour field beneath Manufacture Date, simply click in the next empty cell in the Field Name column and type Colour as the name; and Text as the data type:

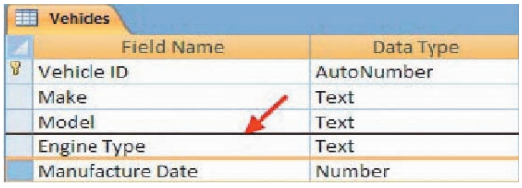




- In order to delete a row, first make sure that you remove any dependencies or relationships that may exist with other database objects. Access can help you with this task, but to be on the safe side, you should first make a backup copy of the database or the table by using the Save As command. Once you're ready, simply right-click on the blue box beside the field name and click Delete Rows:



- To move a field, click the blue box beside the field you want to move to highlight the row. Click the field again, hold down the left mouse button and then drag the field up or down through the rows of Design view.
- You will see a bold black line between the various fields as you move:
- When the black line is in the location you want to move the row, release the mouse button.



Formatting Tables→

We have entered all kinds of information into a table in Access, but so far we have only typed in raw data. In this lesson we will learn how to make tables in Access easier to use and more robust.

Formatting Number Fields→

There are three types of number fields in Access: AutoNumber, Number, and Currency. To apply this new format, first open a table in Design view to adjust its field properties.

AutoNumber→

The AutoNumber data type is used by Access to automatically count up by one or assign a random number each time a new record is added to a table. Auto Numbers are usually used as primary keys to ensure uniqueness in data. If values 1, 2, and 3 were used as an AutoNumber type, and you delete record 2, the number 2 is not reused as an AutoNumber.

Number→

The Number data type is a more general number that can be used and formatted in many ways. Field Size indicates what data type the number it will be: either Integer for whole numbers, or Double for

decimal values or very large positive/ negative values and/or decimal values. You can also assign an input mask, a default value, and validation rules to a number (we will cover these topics later).

The only limitation on a number field is that the values inputted can only be numbers! If you try to enter any letters of the alphabet, Access will warn you that you are attempting to enter an invalid data type into the field.

Currency→

The Currency data type is very similar to the Number data type; the only difference is that a currency is permanently defined as a Double data type.

Text→

The Text data type is probably the most overall used data type in a database. Its properties are similar in nature to the

Number data type, meaning it can have an input mask, validation rules, and a default value. The IME Sentence Mode, IME Mode, and Unicode Compression all deal with translation properties when converting a database in one language to another, like from Japanese to English. (These features are beyond the scope of this manual.) Text fields can contain essentially every letter, character, and number. Text fields can also be set for a certain number of characters; 255 characters is the maximum size. Text fields in Access 2007 feature a new property, the ability to align text inside a field. This field is found at the very bottom of the list:

Memo→

The Memo data type is very similar to the Text data type. The only real differences between the two are that a memo field can be much larger, up to 65,636 characters (roughly 35 pages of solid text!) Memo fields in Access 2007 also let you only append data to a memo field. That is, when you attempt to add data to a memo field, it will only be added to the end. You cannot overwrite any previous memo information.

Queries→

Creating Queries→

We now have come far enough to get to the real functionality of a database: using a query. Having large amounts of data is fine, and having nice looking and well-designed forms is great, but if you can't pose a question to the database and find a result, there is not much use for a large list of data. In this lesson we will learn about queries and how they work.

What is a Query→

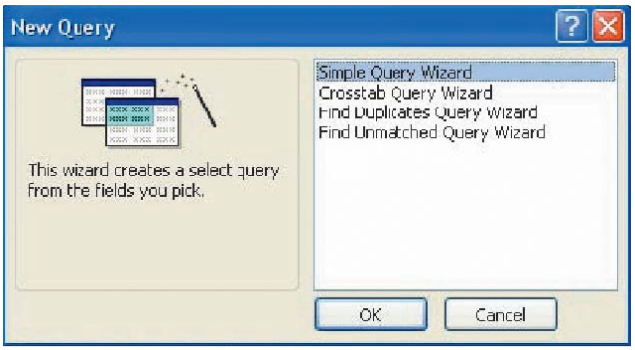
A query is a question that is asked of a database control program about the data it contains. We specify what particular fields we are interested in finding out, tell the database where to look for those fields, and specify any conditions under which to search.

Queries are primarily built from tables, but Access gives you the ability to construct a query based on the results of another query. Such 'nested queries' may require more computer memory and resources in order to execute but if constructed with care, can save a lot of time, especially when dealing with very large databases. For the purposes of this manual, we will keep things simple and stick to small and simple queries. Plus, the great thing about queries is that they are only questions asked about data that is already there. If you get query results that are completely off the mark, no problem! The data is untouched, so provided there is no design flaw in your database, only the query needs to be adjusted.

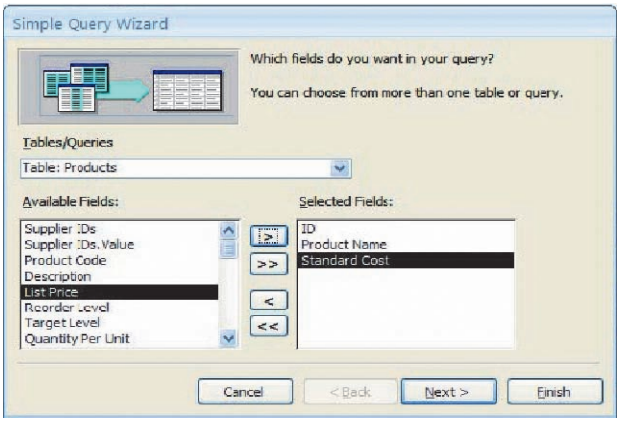
Creating a Query with the Wizard→

- To create a query using the Wizard, click the Query Wizard command in the Create ribbon:

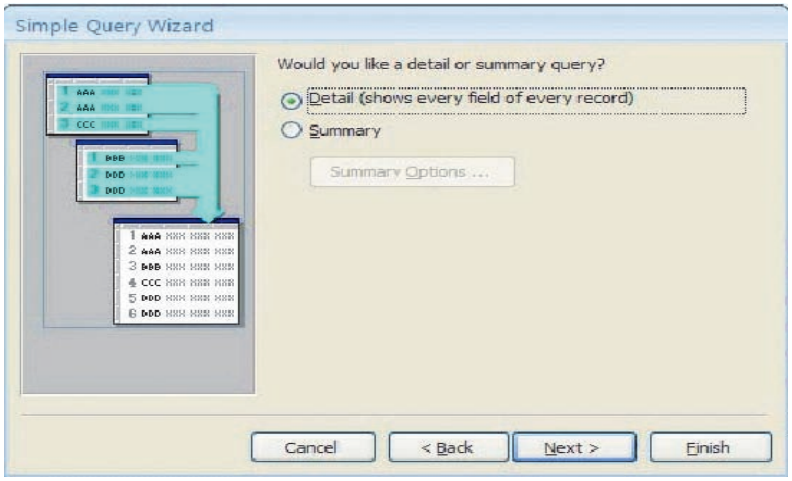
- The Wizard launches, allowing you to select which type of query to build:



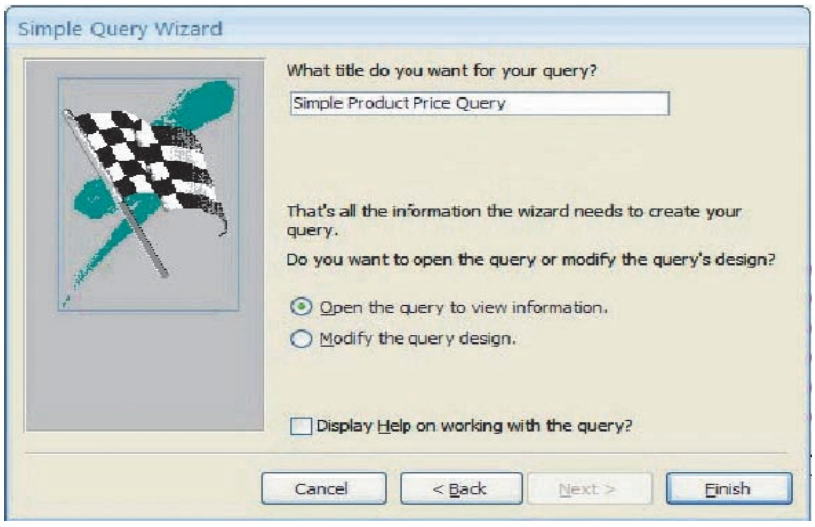
- For the purposes of this manual, we will demonstrate a simply query that will retrieve the product ID, product name, and price of every product in the Northwind sample database. This type of query is defined as a select query, one that is used solely to retrieve information.
- The next step of the Wizard is selecting which fields you want to use in your query. This step of the Wizard should look familiar: it's just like selecting fields to use in a form.
- In the Tables/Queries combo box, select Table: Products. Highlight ID and click > to move the field to the Selected Fields list. Repeat for Product Name and Standard Cost:



- The next page of the Wizard gives you the option to apply a few summary calculations to the field like the maximum value, minimum value, and the average. However, we want to see all products, so leave the Detail radio button selected:



- The final page of the Wizard lets you name the query. A long and meaningful name is recommended. Just like in the creation of a form, you have the option to open the query right away or modify the design in Design view:



- Click Finish to view the results of the query:

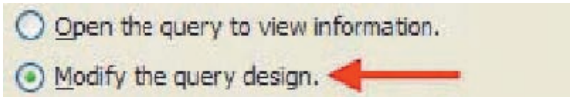


As you can see by the diagram, the query results are shown in what is essentially Datasheet view. The result of a query is essentially a table complete with its own rows. Though more advanced query functionality is beyond the scope of this manual, you can actually use the results of a query to construct a table.

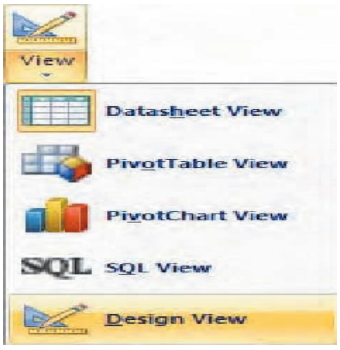
Using Design View to Modify a Query→

As you gain more proficiency with Access, you will reach a point where using just the Query Wizard will not be sufficient to get the results you are looking for. Therefore, you can use query Design view to modify any attribute of a query you like.

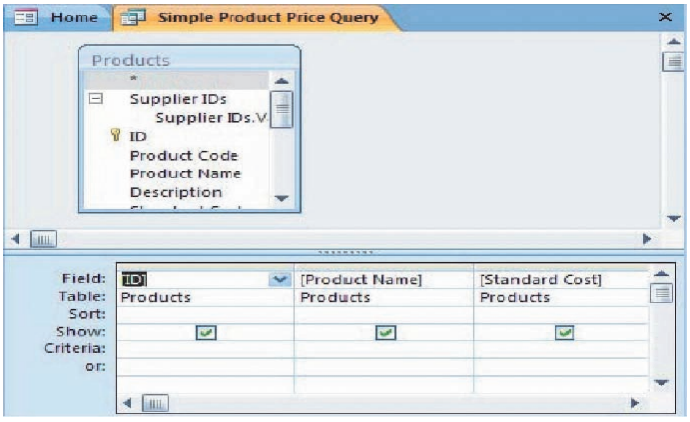
- To access Design view after using a wizard, select the "Modify the query" design radio button:



- If you wish to modify a query that already exists, double-click the query object in the Navigation Pane to open it in Datasheet view. Then use the View menu to select query Design view:



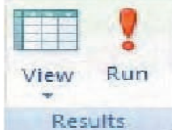
- Either way, you will be shown the following view:



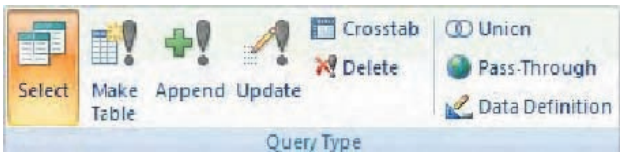
- The table or tables that were used in the query are present at the top of the window, while the various attributes that were specified during the design of a query are listed at the bottom. Note that the primary key is shown in the table as a small key icon. You will also see six different row listings at the bottom of the window.
- The Field row will let you will see all of the fields that are available for use in the query (in this case the attributes of the Products table). The second row down is the Table row, where you can specify which table you want to use fields from. The Sort row lets you sort the results of the query in ascending or descending order (or no order at all, but rather the order in which the query happened to find data first).
- The Show checkbox will determine if the field will actually be shown in the query results. (If an item is present in a query but does not have the Show checkbox marked off, it will still be considered in the query but the data that was used to satisfy the query will not be shown.) The Criteria row lets you enter a logical operator and a condition that any displayed data must satisfy.
- We have seen the results of finding all products in the Products table. If we want to show only the items that are more than $50 to purchase, we can enter the criteria '> 50.' This expression contains a logical operator (greater than). Other operators include less than (<), equal to (=), and not (!).

Query Design view also contains its own contextual tab. Though much of the functionality is beyond the scope of this manual, let's take a quick look at what each section of commands does:

Results→

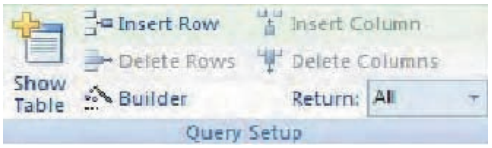


The Results section of the query Design ribbon lets you switch between views using the View menu and execute the query.



Query Type →

This section of the ribbon allows you to modify properties of the query itself. Use these commands to make action queries that will perform some operation on the data in your database.



Query Setup→

Use these commands to modify attributes of a query as well as construct more elaborate search criteria.

Show/Hide→

The Show/Hide commands are used to view and modify different background attributes about the query and the data it will display.

Using Queries→

To execute a query, you simply have to double-click the query name in the Navigation Pane. The results will be displayed in a new tab in Datasheet view. Since a query is not a bound object, you can delete a query without fear of deleting any data in your tables. But be careful if you do delete a query, because there might be another query, form, or report that uses the query to retrieve data for display to a user. If you eliminate the source query, the dependent object will not function properly.

Basic Queries→

In the last section of this manual we will deal with queries. Queries are really the second most important objects in a database (next to tables) because they have the ability to find information for you.

Using AND OR Operators →

If you recall the Filter by Form section of this lesson, we went searching for all products costing $7.50.

Products Query

ID	Product Name	Standard Cost
3	Northwind Traders Syrup	$7.50
21	Northwind Traders Scones	$7.50
74	Northwind Traders Almonds	$7.50
######		$0.00

Before you entered the $7.50 filter criteria, you might have noticed at the bottom of the Filter by Form window that there are two tabs active: Look For and Or. If we wanted to search for products that cost $7.50 and products costing more than $12.75 (or both), simply click the OR tab and enter more search criteria. As you add more OR searches, more OR tabs will appear to make your search as specific or vague as you require.

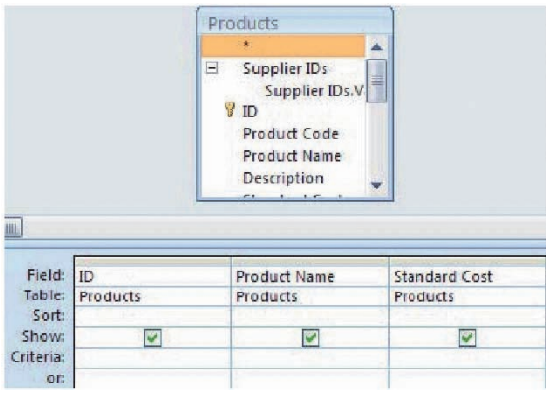
When dealing with AND and OR operations, it is important to understand how they work on a logical level. These operators require two pieces of input and produce one output, either true or false.

The AND operation is perhaps the easier to understand. Both conditions of AND must be satisfied in order to produce a true result. For example, if you are making a cake, you need to have wet and dry

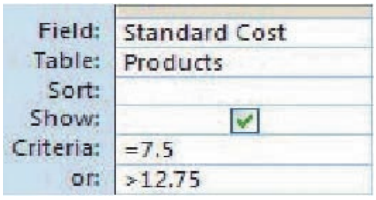
ingredients mixed together. If you have wet and no dry, or dry and no wet, or neither, you cannot make a cake.

The OR operation is true as long as one condition is true. Let's say you want to go and see a movie, but you will only go if you have at least one friend to go with. You ask Alice and Bob if they want to come. If Alice and Bob can both come, then you will go to the movies. If Alice can make it but Bob can't, you will go, and vice versa. If neither Alice nor Bob can go to the movies, you are not going to go either.

The best place to apply AND/OR operators directly is using Design view of a query (or query results). Let's take a look at the Design view for the simple products query we have been using:



We would like to see the products that cost either $7.50 or greater than $12.75. To calculate this, specify the criteria in the Standard Cost field of the Products Query:



Each successive condition you enter in the column is called a where clause; you can add several where clauses to help find more specific values. For example, if you own a company and lost the paper copy of an invoice, and you knew that the total was $960, entering the =960 criteria will consider only those records that match. When designing queries or filtering criteria that use AND operations, you essentially add more fields to a query and give each one a specific criteria. For example, if you know that the missing invoice was $960 and sold by Salesperson A; enter the exact criteria into Design view.

Should you not get the results you were looking for, don't resort to merely trying different criteria that don't make sense to your situation. Think it out and ask why it isn't working or giving you the results you thought you should be getting. Another option for troubleshooting queries is to clear all of the criteria in your query and add it back one condition at a time. Make sure that before adding another field, the results of the previous query are accurate for your purposes.

Use of IIF Functions→

The IIF function is used in the background of Access with VBA (Visual Basic for Applications, a programming language).

Though we will not directly cover its use in this manual, its use should be familiar to you, as it works like the OR operation. If you recall the example of the OR operator, you know that you will go to the movies as long as you have someone to go with. The IIF function takes this a step further by saying if you have no friends available to come to the movies with you, you instead will go to the gym. If you get more involved with database work in the future, this is a very commonly used function.

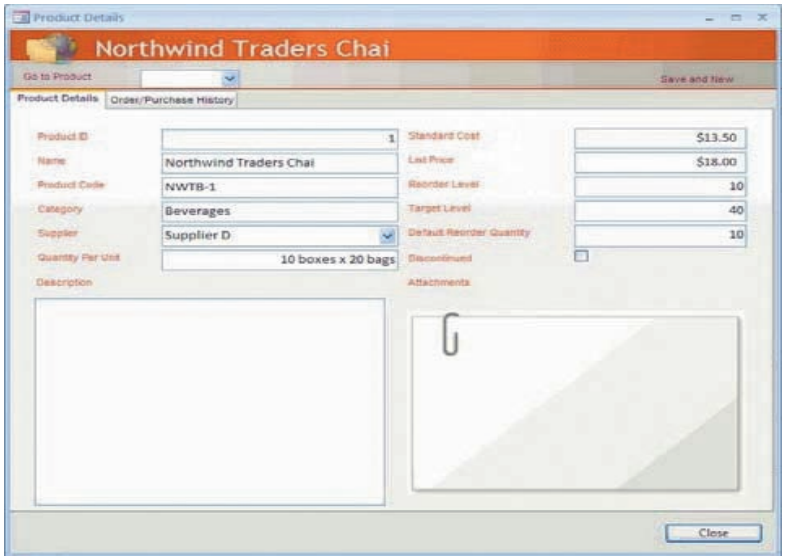
The syntax of the IIF function is IIF (expression, do This If True, do This If False). The trick with this function is that no matter which value is returned by the function, the true and false portions of the equation are always evaluated. Care should be taken when making the true and false portions of an IIF function such that the database code won't reach an error like dividing a number by zero.

Forms→

What is a Form→

Simply put, a form is an easy way to input data into a database. It contains fields that let you type the information for each field in, it can have an input mask which will make the field look like an empty phone number field, and it can contain required field that you must enter in order for the database entry to be valid.

We have seen a few examples of forms along the way, such as those featured in the Northwind sample database template included with Access:



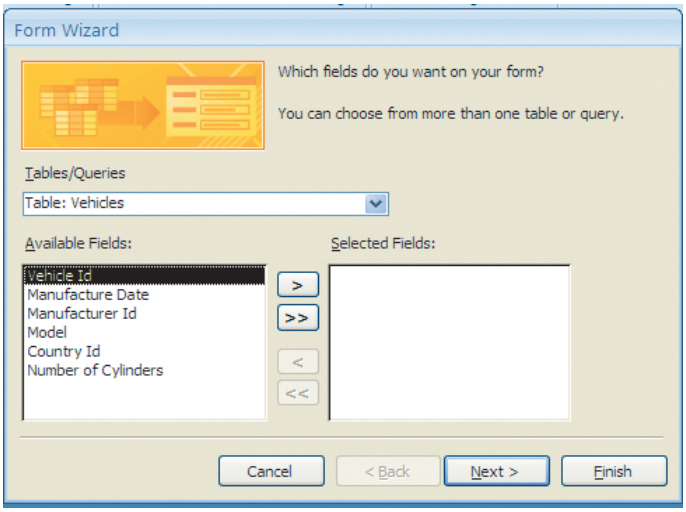
Forms can also include functionality not directly related to a table. For example, the Login window that appears when you open the Northwind sample database is actually a special type of form.

Creating a Form with the Wizard →

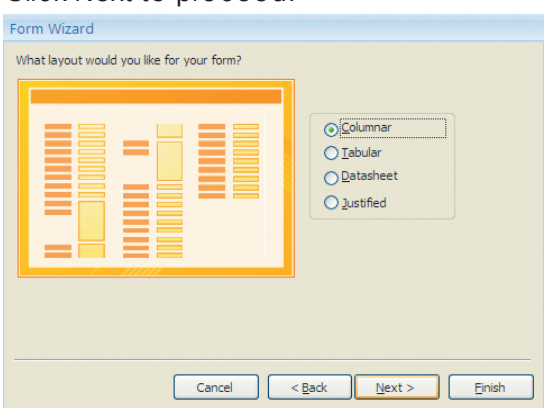
Access features a wizard that allows you to specify how you would like a form to look and what table it should be based upon. Access then does the hard work for you and creates a usable form in only a few clicks. To create a form using the Wizard, click the Create command tab and then click the More Forms command:



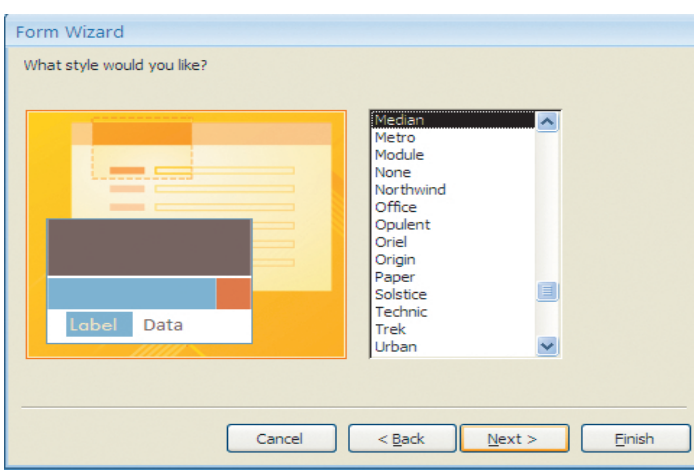
- Form Wizard is the first option; click it to start the Wizard.
- The first page allows you to select which table or query Access should link to the form:



- You can also specify which field or fields you want to use in the form. Click > to move the currently highlighted field from the Available Fields list to the Selected Fields list. Click >> to move all fields from one list to the other. Click Next to proceed.

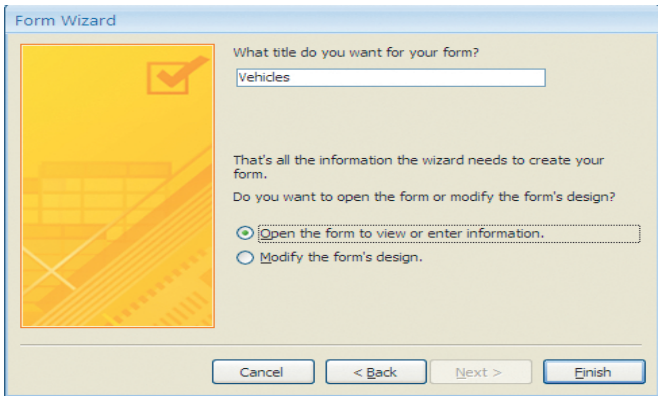


- The next step of the Wizard lets you choose the layout for your form. Select one of the layouts by clicking the appropriate radio button and then click -Next :

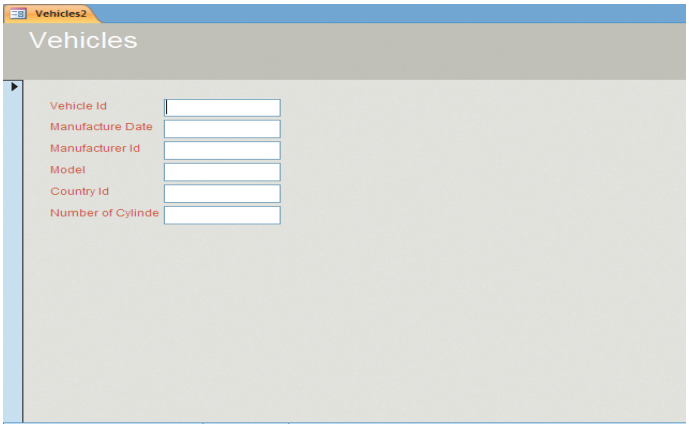


- The next page allows you to style your form to make it catch the attention of the user. Click one of the styles from the list of those available; you will see a preview of each on the left side of the window:

Select a style you like and click -Next-. The final page of the Wizard lets you name the form:

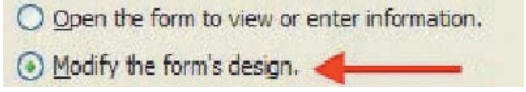


- By default, when you click Finish, the form will open so you can start using it right away. The second radio button option allows you to open the form in Design view where you can modify every aspect of a form. (We will discuss the basics of Design view in the next section of this lesson.)
- If you leave the first radio button selected, clicking Finish will open the form right away:

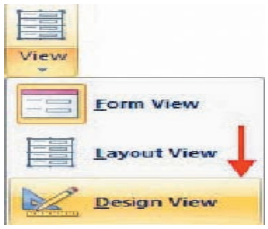


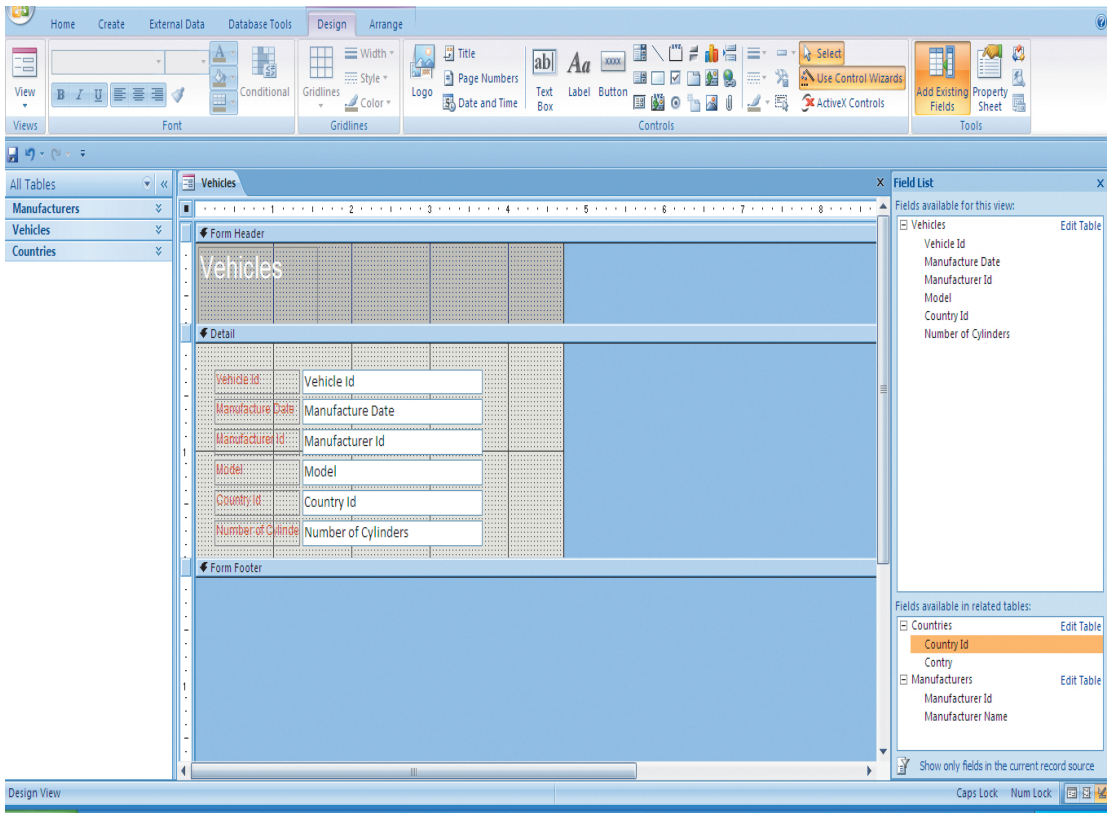
Using Design View to Modify Your Form →

You may recall Design view from one of the Step-By-Step exercises in this manual. Design view allows you complete control over how a form should look. To enter Design view after using a Wizard to create a form, make sure you highlight the "Modify the form's design" radio button in the final step of the wizard:



- If you want to modify the design of an existing form, double-click the form object in the Navigation Pane and then select Design View from the View command in the Home ribbon:
- Let's take a look at what's going on in form Design view:





- At the top of the window you will see two new contextual tabs appear: Form Tools - Design and Form Tools Layout. In the centre of the window is the current working space (called a canvas).



- On the right-hand side you will see a special pane that lists the fields that are available for use in Design view:
- The "Fields available for this view" section shows you all fields associated with the table(s) from which the form was directly constructed. (In the example above, Shippers is the main table.) The "Fields available in related tables" list shows the fields and table(s) that the main table shares a relationship with. (In the example above, the Shippers and Orders tables share a relationship.) Lastly, the "Fields available in other tables" list shows all the tables in the current database file and the fields you can use from each.
- Though much of the use of Design view is beyond the scope of this manual, let's take a look at the different groups of commands you can use to work on a form.
- The following chart lists the overlying functionality of the Design Ribbon:

Using Forms→

To make use of a form, first double-click its name in the Navigation Pane to open it. Then it is simply a matter of clicking the new command in the Home ribbon ( ) and entering data into the fields:



Any fields that reference an AutoNumber field (such as a primary key) will advance to a new value. At the bottom of the form you may recognize the navigation buttons:

Report→

What is a Report→

A report is a formal way of displaying data that has been retrieved from a query. Reports, like forms, are completely customizable and easy to create by using a Wizard. If the Wizard is not specific enough, you can change the colour, layout, style, and more, to suit your tastes.

If the data in your database has changed, you don't need to design a whole new report. Simply reissue the report and when Access runs the background query again, the data changes will be taken into account automatically.

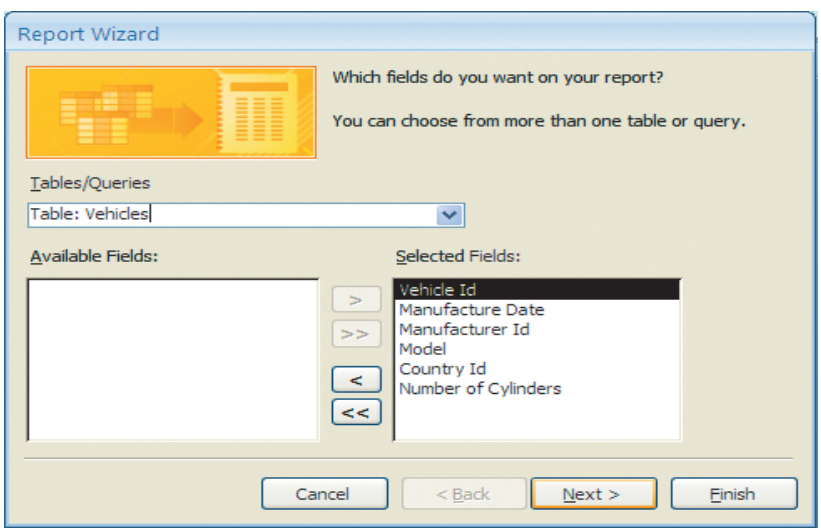
Creating a Report with the Wizard→

Many of the reports you create will simply be an exercise in displaying the data in a certain way. Since reports are made from queries, and most of the queries will have already been built, creating reports using the Wizard is easy.

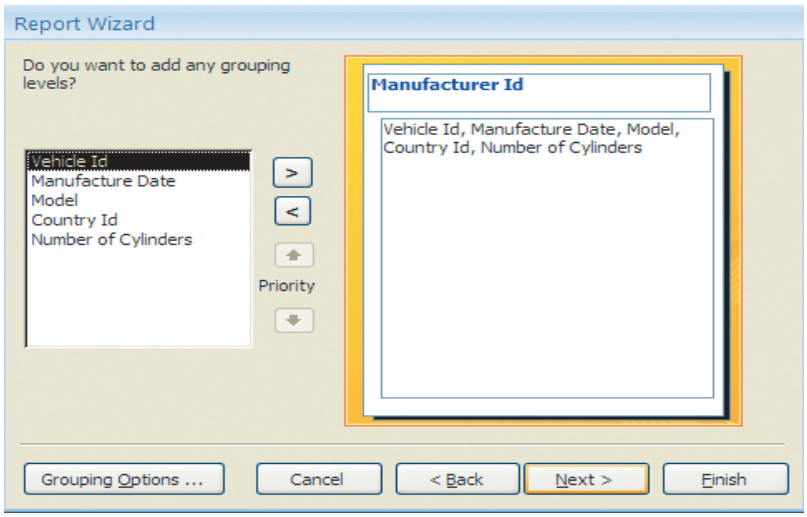
- The Report Wizard command can be found in the Create ribbon:



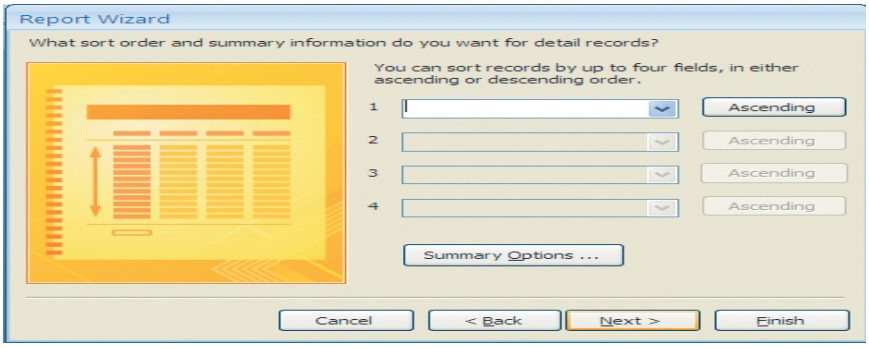
- The first page of the Report Wizard should be pretty familiar to you by now; it was used to create a form and a query:



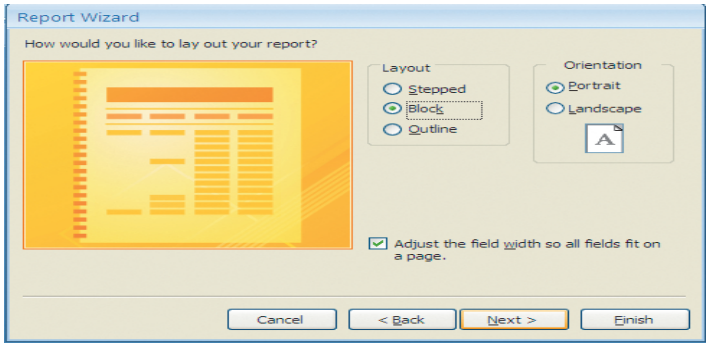
- For this example, we will make a report based on the full results from the Customers Extended query. The next screen of the Report Wizard allows you to apply levels of grouping to the report:



- Grouping levels are useful in certain queries to help categorize the data returned from a query. For example, if you ran a query to list all the different times that a product was ordered, you could group based on the product. Each date the product was sold would then be categorized under each product name. For the purpose of this example, no grouping will be used. The next page of the Wizard lets you organize fields in the report in ascending or descending order:

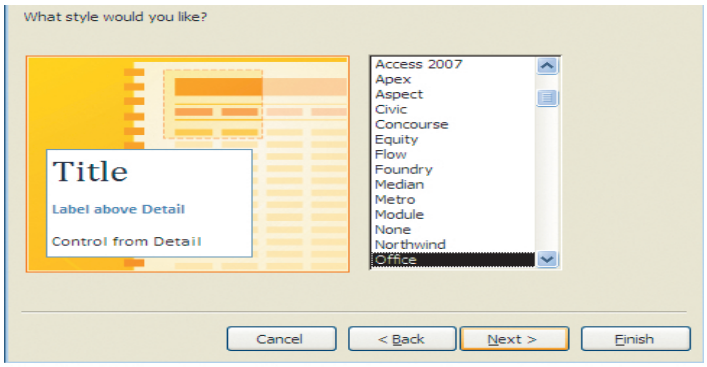


- Select a field from the combo box. If you want to sort based on descending order, click the Ascending button to change the nature of the sort order.
- The Wizard then asks how you want to organize the items in your report:

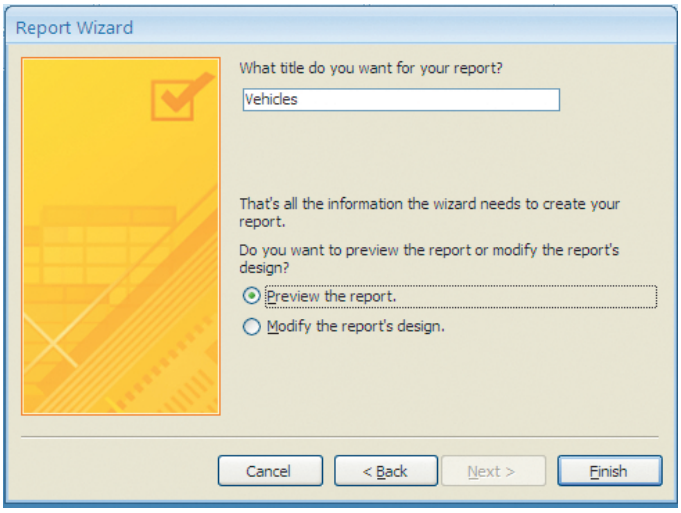


- Click the different layout radio buttons to see a preview of how each field will look in the report. The checkbox at the bottom of the window will help to squeeze all of the data into the same page. This may not always be the best course of action if some fields contain large entries. Should the Wizard not produce the results you want, you can always delete the report and start again or use Design view to modify the layout.

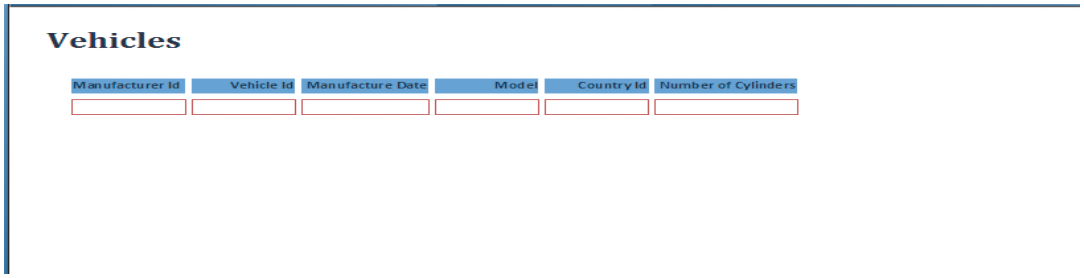
- At the next screen, you can choose a style for your report to make it more appealing if you are going to print it:



- Finally, the last screen allows you to give the report a name and either view it right away or modify its properties in Design view:



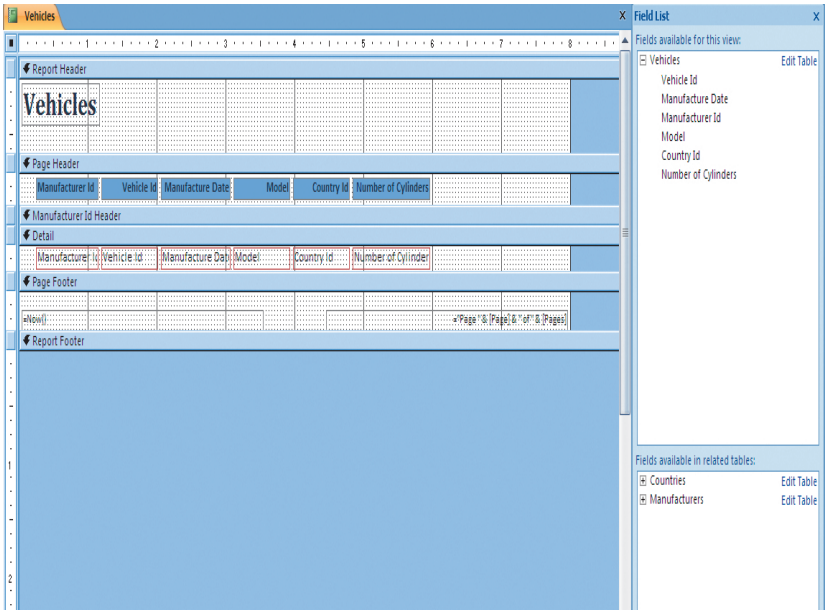
- Click Finish to view the report:

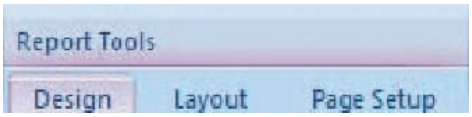


Using Design View to Modify a Report →

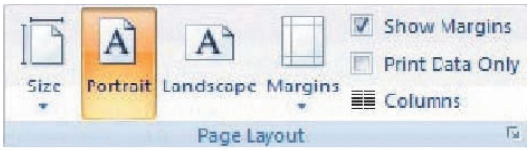
Like forms and queries, you can enter report Design view by using one of two methods

- Click the "Modify the report's design" radio button before closing the wizard.

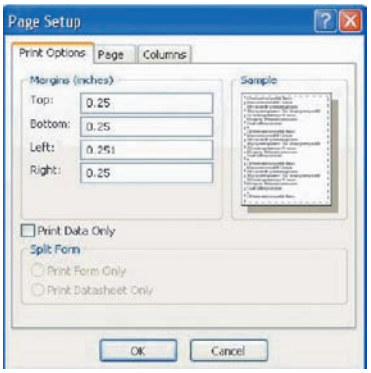




- Report Design view lets you drag and drop the various fields from the Field List pane. Reports use headers and footers like the Design view of a form. Reports also have three of their own contextual tabs:
- The Design and Layout tabs contain the same commands as the Design view of forms. In addition to listing only query results, you can add interactivity to the report to do things like show charts and calculate data values from user input.



- Design view for reports also features a Page Setup ribbon to customize how the report will look on a printed page:
- This section of the ribbon also contains a Page Layout button (the arrow in the bottom right hand corner). This button opens a dialogue that can be used to precisely modify page settings:



Using Reports →



To view a report, simply double-click its object name in the Navigation Pane. The report will open in the main part of the Access window:

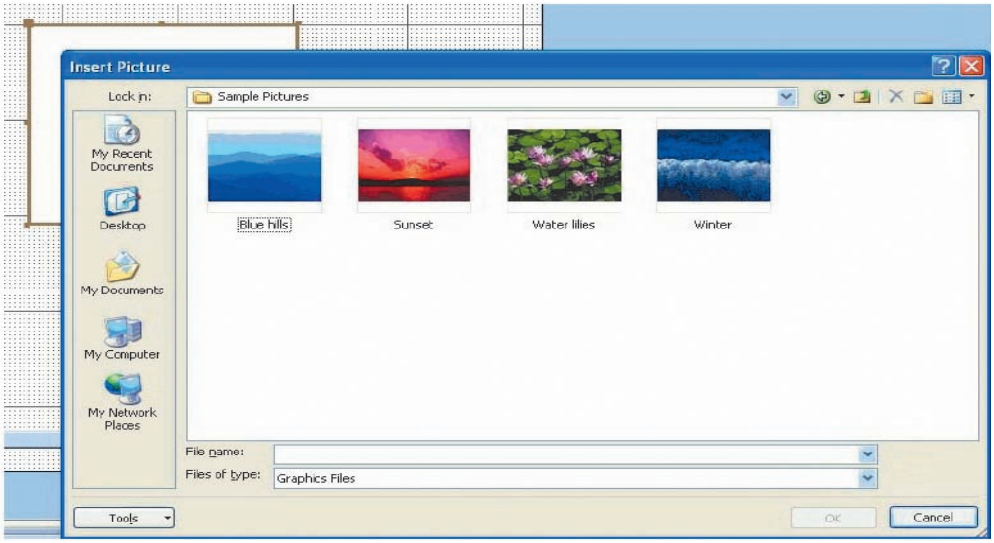
This Report View will let you scroll through all the details of the report. We will discuss how to print and further view a report later in this manual.

Common Report Tasks→

As all the pieces of your report begin to come together, you can apply the formatting and ensure that the report gives you the information you need to know. Then your report will be ready to publish and print as handouts or catalogues. In the final lesson of this section, we will discuss how to give a report some extra flair to effectively present your product or data.

Adding a Photo→

Adding a photo to a report is just like adding any other control to a report. To add a photo, click the Image command in the Report Tools - Design ribbon and then click and drag somewhere in the appropriate section you want the photo to appear:



Navigate your computer to find the picture file you want to insert into the report, and then click OK. The image will be inserted as a best fit into the area you specified.


Tally
POWER OF SIMPLICITY
Experience the Power of
Tally.ERP 9

TALLY.ERP9

UNIT - 8

TALLY.ERP9 - BASIC

Introduction →

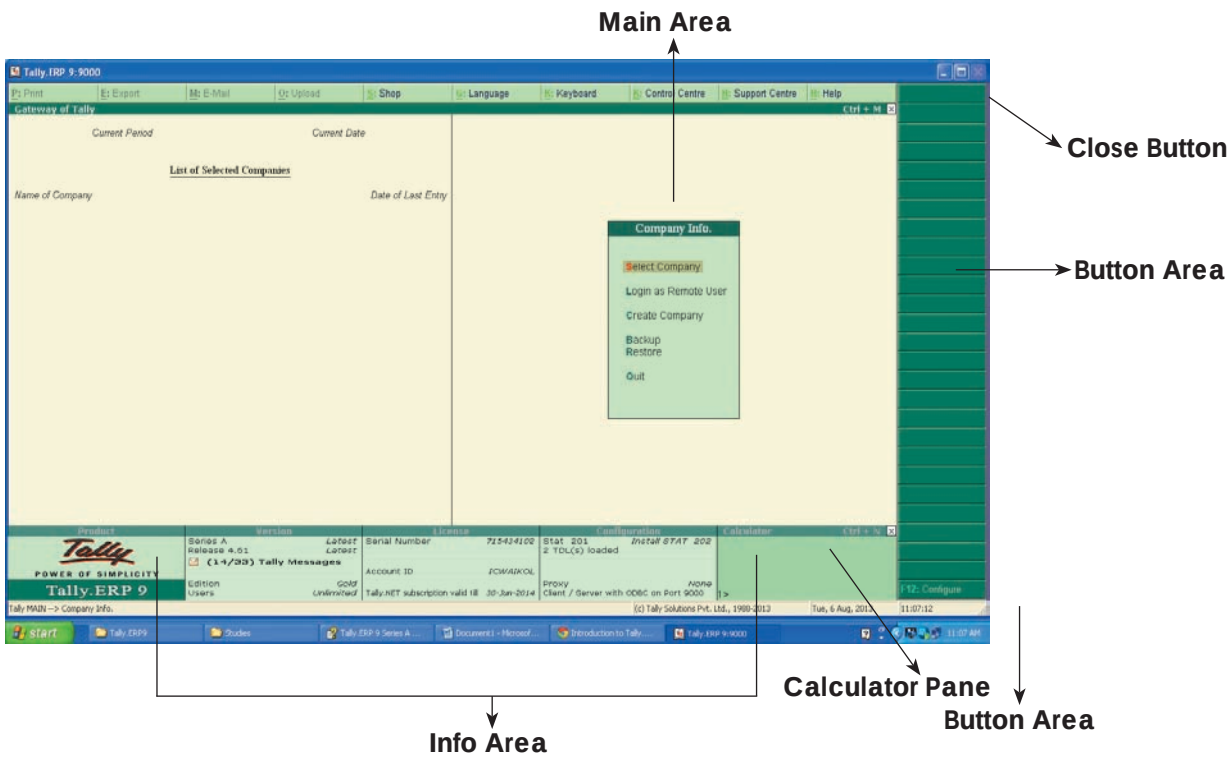
Tally.ERP9 has been developed by Tally Solutions Pvt. Ltd., a Bangalore based Company in India. It's very user friendly and popular Accounting Software that runs on Microsoft Windows. It can even maintain your Accounts, Inventory and Statutory Compliances. A few key features listed below:

- Cordless Accounting System
- Unlimited Accounting Period
- Simultaneous Operation of multiple companies
- Accounting for the Complete Group of Companies
- Top-level security for each company

Facilities with Tally→

- Data Import and Export Facility
- Audit Facility
- Budgeting
- Scenario Management
- Bank Reconciliation, etc

Tall.ERP9 Start-Up →



In Tally if you want to maintain data then you have to open a Company.

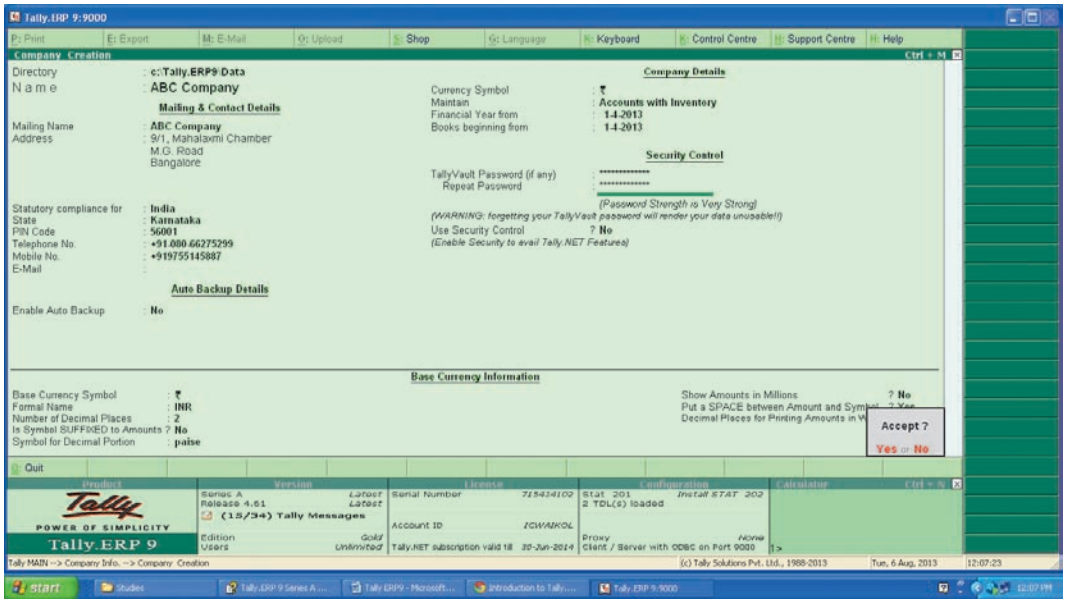
The Company Info.(Information)-

- Select Company: Allows you Select or open a Company
- Connect Company: Allows you to Connect Company on Tally.Net
- Disconnect Company: Allows you to Disconnect Company from
- Shut Company: Allows you to close a Company
- Create Company: Allows you to Create a Company
- Alter: Allows you to alter a Company
- Security Control: Allows you to create Security Levels and users & passwords
- Change Tally Vault: Allows you to secure the data by providing a encrypted password
- Split Company Data: Allows you to Split Company data across multiple period
- Backup: Allows you to take a backup of the Company
- Restore: Allows you to restore a data backup

Creating a Company→ involves providing basic information about the company whose books of accounts are to be maintained in Tally.ERP 9.

Go to Gateway of Tally > (Alt+F3) Company Info. > Create Company

The Company Creation screen appears as shown:



A detailed explanation on each field is given:

Directory: The data path where you want the company to be created is specified in the Directory field.

Name: Enter the name of the company whose books are being opened. If you are a professional accountant and are maintaining the books of your clients, give the Client Company's name.

Mailing Name and Address: In addition to the Company Name, Tally.ERP 9 provides the facility to enter the Mailing Name field. It displays the Company Name by default. You may change it as required, if the mailing name is different from the Company Name. The mailing name and address details are

picked up for inclusion in any report that needs the company name and address as heading. For example: Balance Sheets, Statement of Accounts, and so on.

Statutory compliance for: Select the Country from the List of Countries. The Statutory Features and Base Currency Symbol are enabled in accordance with the country selected. For example, if the accounts belong to a company in India, the base currency would be Indian Rupees. The Base Currency will appear with respect to the Country selected. Selecting India from the List of Countries brings up a State, Pin Code and Telephone No. field.

State: You can select the appropriate state from the predefined list.

PIN Code: Specify the PIN Code (Postal Index Number) of the specified address.

Telephone: Enter the Telephone number.

Mobile No: Enter the mobile number of the company.

E-mail Address: Enter the E-mail address that will be used to e-mail documents, reports and data from Tally.

Enable Auto Backup: Set this to Yes, if you want to enable the automatic backup of Tally data (per company). Else, set this to No. The data backup is stored in the data folder of the respective company. The auto backup data can be restored by pressing Ctrl+Alt+K from Company Info menu or Gateway of Tally.

Currency: Currency symbol is the symbol of the base currency, that is, the currency that will be used to maintain the books of account.

Maintain: Tally.ERP 9 displays a drop down for the Type of Company with two options Accounts only and Accounts with Inventory. Select Accounts only if you do not have any inventory transactions (suitable for professionals and corporate offices). However, at a later date (if required) you can choose to alter the information as Accounts-with-Inventory. Select Accounts-with-Inventory, to maintain both financial accounts and inventory.

Financial Year From: In most countries, the books of accounts of a company are maintained for a stipulated period like, 12 months, 15 months, and so on. This stipulated period is referred to as the Financial Year. The stipulated period of the financial year is 12 months in most countries. Tally.ERP 9 automatically considers 12 months from the date you give here as the Financial Year. Tally.ERP 9 allows you to maintain data for multiple years by changing the period (Alt+F2) at the Gateway of Tally. In addition, you can also specify the date of actual establishment of the company (date of incorporation).

Books Beginning From: Tally.ERP 9 presumes that you wish to maintain books from the beginning of the financial year. Hence, Tally.ERP 9 displays the date given in Financial Year from field automatically. The date for Books beginning from can be changed, in case of companies, which are incorporated in the middle of the year. If your company is new, you can opt to start the books of accounts from the date of actual establishment of the company (date of incorporation) but close books according to the Financial Year as specified by you.

Tally Vault Password: Tally Vault is an enhanced security system, which allows for encryption of the company data. Encryption involves converting normally accessible Tally information into unrecognizable information, which can only be reconverted by authorized persons.

Use Security Control: Set this to Yes, if you want to initiate a password-protected system to control access to Tally.ERP 9 data. Else, set this to No. If you opt for security control, Tally.ERP 9 offers a comprehensive password based access control to different features of Tally.ERP 9 based on authority lists created by the Administrator. For more information refer Data Management in Tally.ERP 9.

Use Tally Audit Features: Tally Audit allows the administrator or an auditor profile user to track changes in accounting information. If you wish to use this facility, select yes. Tally Audit will be available only to the administrator/auditor, through Display of Statements of Accounts. For more information refer Data Management in Tally.ERP 9.

Loading a Company→

In order to load a company using the Select Company option. You can use the Select Company option in two ways, from the Company Info. Menu OR by using the button F1: Select Cmp (available on the Gateway of Tally screen).

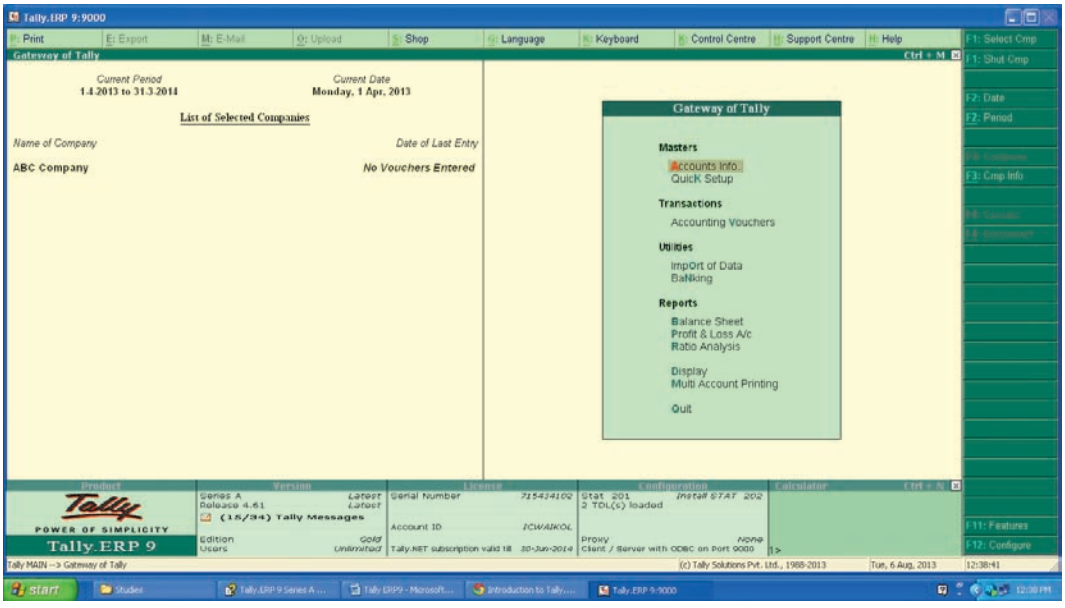
Gateway of Tally→

Gateway of Tally is the screen that appears on selecting a company. The Gateway of Tally menu differs based on the type of company selected. An Accounts Only Company has a different Gateway of Tally menu from that of an Accounts-with-Inventory Company.

- Gateway of Tally Screen (Accounts-Only)
- Gateway of Tally (Accts with Inventory)
- Gateway of Tally (with Payroll option enabled)
- Gateway of Tally (for Auditors' edition with Security Control)

Gateway of Tally Screen (Accounts-Only)→

The Gateway of Tally menu of an Accounts Only company appears as shown below:



The Gateway of Tally screen is separated into 2 sections – Main Area (Ctrl+M) and the Button Bar.

Main Area: The left side of the Main Area gives information on:

- **Current Period:** This is the currently loaded company's accounting period.
- **Current Date:** This is the date of the last Voucher Entry for the selected company.
- **List of Selected Companies:** This displays the name of the loaded company.

The Main Area gives information on:

- Creation of Accounting Masters and Importing Master information
- Creation of Accounting Vouchers and Importing transaction information
- Viewing and printing financial reports using the information given in Masters and Transactions.

Button Bar:

The Button Bar Contains two sections:

- Top Button Bar
- Right Side Button Bar

Top Button Bar Contains:

Buttons	Shortcut Key	Usability
Print	Alt + P	Navigate to Print Menu
Export	Alt + E	As it is not used from Main Screen, these buttons are disabled
E-Mail	Alt + M	
Upload	Alt + O	
Language	Alt + G	To change the Language
Keyboard	Alt + K	To change the Keyboard Language
Control Centre	Ctrl + K	Login to Control Centre
Support Centre	Ctrl + H	To post the queries of the product.

Right Side Button Bar Contains:

Buttons	Shortcut Key	Usability
Select Cmp	F1	To select a company
Shut Cmp	Alt + F1	To shut or close the company
Date	F2	To change the current date
Period	Alt + F2	To change the period
Company	F3	To select a different company which is already loaded. (If one company is Loaded in Gateway of Tally, this button is disabled)
Company Info	Alt + F3	To access the Company Info. Menu
Connect	F4	To connect companies on Tally.NET
Disconnect	Alt + F4	To disconnect companies from Tally.NET
Features	F11	To access the Company features for a company
Configure	F12	To access the configuration settings

Note: You cannot load or select companies with the same name at the same time. The loaded or selected company will have to be shut first in order to load the other company.

Gateway of Tally (Accts with Inventory)→

In Accounts-with-Inventory Company, additional inventory related menus will be enabled:

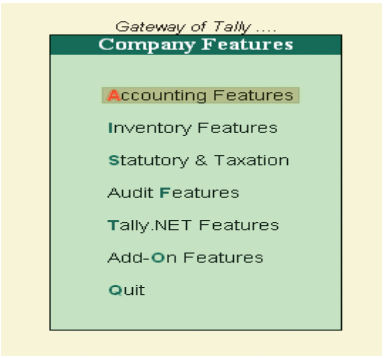
- In Master Level – Inventory Info.
- In Transaction Level – Inventory Vouchers
- In Report Level - Stock summary

F11- Company Features in Tally.ERP 9→

Different features of a company can be selected or modified by using the F11: Features button. This button is available in almost all the screens of Tally.ERP 9 enabling the user to modify it as and when your requirements change.

Go to Gateway of Tally > F11: Features

The F11: Features menu is displayed as shown:



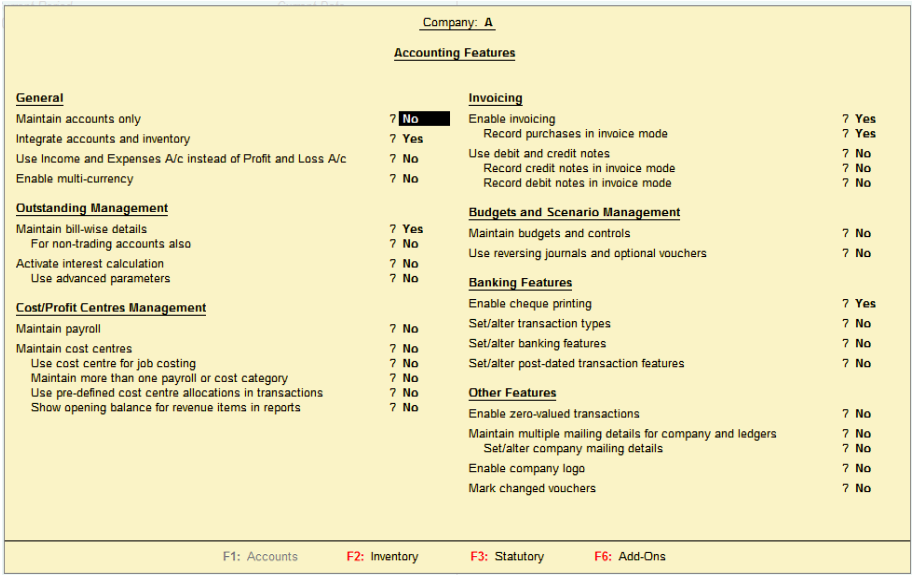
The menu consists of the following options.

- Accounting Features(F1)
- Inventory Features(F2)
- Statutory & Taxation(F3)
- Audit Features (Applicable only for Auditor Edition) (F4)
- Tally.NET Features(F5)
- Add-On Features(F6)

F1 Accounting Features →

This feature enables you to set the various Accounting Features required for transaction entries.

Go to Gateway of Tally > F11: Features > F1: Accounting Features



We are going to explain the main Accounting Features:

General→

Integrate Accounts and Inventory: This option has a significant effect on the Balance Sheet and Profit & Loss Account. If set to Yes, it extracts the stock/inventory balance figures from the inventory records and provides a drill down to the Stock registers from the Balance Sheet. If set to No, it ignores the inventory books figures and picks up manually entered closing stock balances from the ledger account created. This facilitates the maintaining of accounts and inventory separately. Stock records often contain compensating errors caused by wrong allocation to items. This feature enables finalization of financial books without waiting for the reconciliation of stocks.

Income/Expense Statement Instead of P & L: By Default, this option is set to No. If set to Yes – Tally displays Income & Expenses A/c instead of Profit & Loss A/c in the Gateway of Tally Menu. Income and Expenditure statement generally used for Non-Trading accounts and Profit & Loss a/c are used for trading accounts.

Allow Multi-Currency: By Default, this option is No. Set this option to Yes, if you want to create multiple currencies and the Menu Currencies is displayed in Gateway of Tally > Accounts Info. Menu.

Outstanding Management→

Maintain Bill wise Details: The Bill-wise facility is made functional by setting this option to Yes. By activating the Billwise feature, the ledger masters under Sundry Debtors and Sundry Creditors automatically display an additional option called Maintain balances bill-by-bill. On setting this option to Yes, an additional option Default Credit Period is displayed.

When you enter details of sales and purchases with the Bill-wise option activated, Tally.ERP 9 prompts you to identify the invoice with an appropriate reference number. The reference can then be used to allocate payments to the correct invoice to maintain an accurate account of outstanding.

Activate Interest calculation: Set this option to Yes to enable Tally.ERP 9 to calculate interest automatically based on the interest rate and style of calculation specified. Enabling this option allows interest calculation on outstanding balances for any ledger account or on each invoice for the period it is outstanding completely or partly.

Use advanced parameters: The advanced parameters are useful when interest rates change from time to time. Set this option to Yes to enable this function.

Cost/Profit Centres Management→

Maintain Payroll: Set this option to Yes if you want to maintain Payroll information on Tally.ERP 9 for the selected company.

Maintain Cost Centres: A Cost Centre can be defined as a unit of an organization to which transactions can be posted. When only costs or expenses are allocated to these units, they are referred to as Cost Centres. The Cost Centre feature is activated by setting this option to Yes.

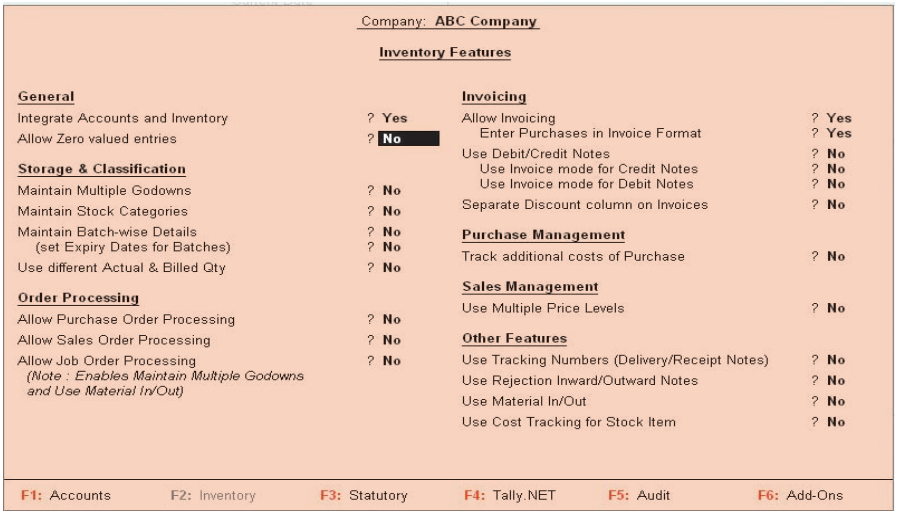
Invoicing→

Allow Invoicing: Set this option to Yes, to create Sales and Purchase vouchers in the invoice format. The advantage of using the invoice format for sales invoice entry is that it enables automatic calculations of Duties and Taxes accounts.

Use Debit/Credit Notes: The Debit Note and Credit Note voucher types are made available only if this feature is set to Yes.

F2- Inventory Features→

This feature enables you to set the Inventory Features required for the transactions. Go to Gateway of Tally > F11: Features > F2: Inventory:



We are going to explain the main Inventory Features:

General→

Allow Zero Valued Entries in Vouchers: Set this option to Yes, to allow zero valued entries in Inventory vouchers.

Storage & Classification→

Maintain Multiple Godowns: Set this option to Yes, if you have more than one stock point/storage Locations/ Godowns, and you want to track stock movement across these Locations. You can create any number of Stock Locations/Godowns. The Godowns/Locations option is displayed in Gateway of Tally > Inventory Info menu only if you set this option to Yes. You will be able to identify your stocks at each location as well as assign stock movement to one or more locations during voucher entry.

Order Processing→

Allow Purchase/Sales Order Processing: Set this option to Yes, to create Purchase/ Sales Orders. This feature can also be used for pre-closure of purchase order.

Additional Inventory Vouchers→

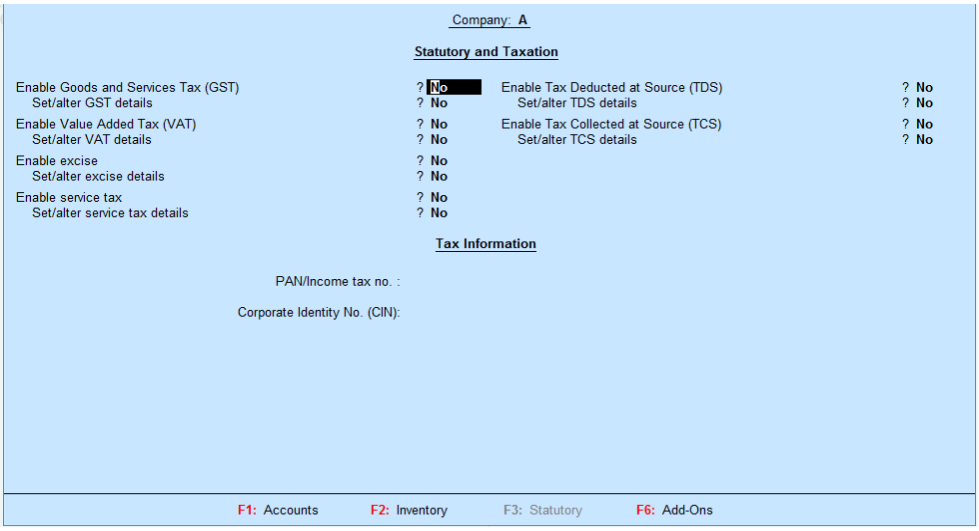
Use Tracking Numbers (Delivery/Receipt Notes): Set this option to Yes, if you want to use tracking numbers to maintain the relation between Delivery notes and Invoices/Bills. This is available for both Purchases and Sales.

Use Rejection Inward/Outward Notes: Set this option to Yes, if you wish to record rejection of goods separately and not through a common Debit Note or Credit Note.

F3- Statutory & Taxation→

This feature enables you to set the Statutory Features required for the transactions.

Go to Gateway of Tally > F11: Features > F3: Statutory & Taxation. You can enable the futures as per your statutory requirement.



Shut a Company→

Shut a Company is to unload it. It does not mean that you have deleted it. Simply select it again to load and work on it again. You can shut a company in two ways – either using the button F1: Shut Cmp (Alt+F1) or pressing Enter on Shut Company menu option on the Company Info. Menu

Alter a Company→

This option allows you to alter information about the existing company, you can modify any information at any time that is set while creating a company.

Go to Gateway of Tally:

- Select F3: Cmp Info. (ALT+F3) from the button bar
- Select Alter and press Enter and

Delete a Company→

This option allows you to delete an existing company. To delete a company, you have to load the company first.

- Select F3: Cmp Info. (ALT+F3) from the Gateway of Tally to proceed to the Company Information menu.
- Select Alter and press Enter.
- Select the company to be deleted. The Company Alteration screen is displayed.
- Use Alt + D to delete. Tally.ERP 9 will prompt for a confirmation on deleting the company
- Press Enter to delete the company

Note: Deletion of a company is irreversible. The company is permanently deleted from the system.

Groups and Ledgers in Tally→

Groups: Groups are collection of ledgers having same nature. In Tally by specifying the Groups you can post ledger in Trading Account, P/L Account, and Balance Sheet.

Pre-defined Groups in Tally→

By default, Tally provides a list of Groups called pre-defined groups. The user can create any number of Primary Groups and Sub Groups which are again grouped under a Primary Group/Sub Group.

There are 28 pre-defined Groups in Tally.ERP 9, out of which 15 are Primary Groups and 13 are Sub-Groups

15 Primary Groups	13 Sub Groups
Branch / Divisions	Bank Accounts
Capital Account	Bank OD A/c
Current Assets	Cash-in-hand
Current Liabilities	Deposits (Asset)
Direct Expenses	Duties & Taxes
Direct Incomes	Loans & Advances (Asset)
Fixed Assets	Provisions
Indirect Expenses	Reserves & Surplus
Indirect Incomes	Secured Loans
Investments	Stock-in-hand
Loans (Liability)	Sundry Creditors
Misc. Expenses (ASSET)	Sundry Debtors
Purchase Accounts	Unsecured Loans
Sales Accounts	
Suspense A/c	

Out of the 15 Primary Groups, 9 Primary Groups appear in the Balance Sheet which are Capital in nature and 6 Primary Groups appear under Profit & Loss Account which are Revenue in nature.

13 Sub Groups are classified under the 15 Primary Groups and they appear in the Balance Sheet.

Pre defined Sub Groups	Under
Bank Accounts	Current Assets
Bank OD A/c	Loans (Liability)
Cash-in-hand	Current Assets
Deposits (Asset)	Current Assets
Duties & Taxes	Current Liabilities
Loans & Advances (Asset)	Current Assets
Provisions	Current Liabilities
Reserves & Surplus	Capital Account
Secured Loans	Loans (Liability)
Stock-in-hand	Current Assets
Sundry Creditors	Current Liabilities
Sundry Debtors	Current Assets
Unsecured Loans	Loans (Liability)

Note: The Primary Group cannot be deleted, however, it can be renamed which is not suggested.

Creating Masters

Creating a group→

In Tally.ERP 9 there are two options for creating Groups:

- Single Group – We can create only one Group by using Single Group creation screen.
- Multiple Groups – We can create multiple Groups by using Multiple Group Creation screen.

Creating a Single Group→

Group is a collection of Ledgers of the same nature, Tally.ERP 9 allows you to create groups as per your requirements.

Go to Gateway of Tally > Accounts Info. > Groups > Create under Single Group

The Group Creation screen is displayed as shown:





Name of Group: Enter the name of the Group to be created.

For example "Administrative Expenses" in the name field.

Alias: Enter an alias name to allow access to the group using the Alias in addition to its name or leave it blank.

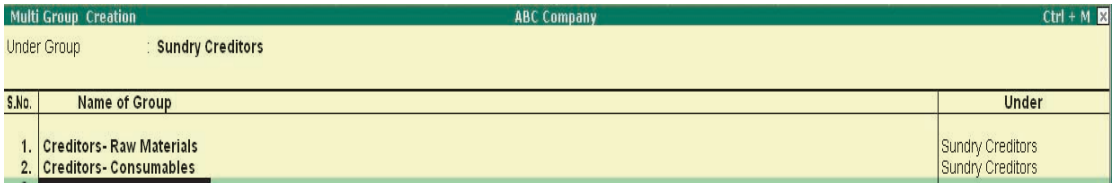
Under: Specify under which existing (Parent) group the sub-classification is required.

Creating Multiple Group→

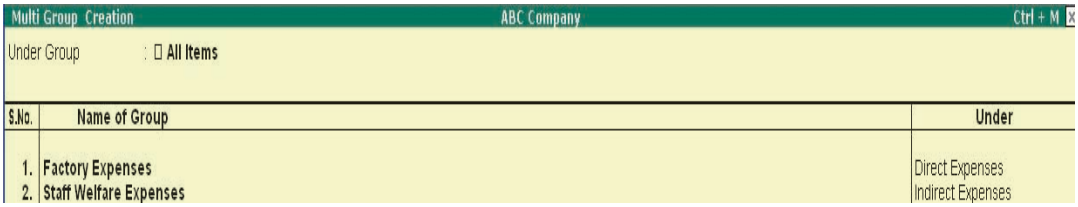
Tally.ERP 9 allow you to create Multiple Groups simultaneously, you can create them by pressing Enter on Create under Multiple Groups.

Go to Gateway of Tally > Accounts Info. > Groups > Create (under Multiple Groups)

You can create any number of Groups under an already created/selected Group. In this mode of group creation, the sub-groups will automatically inherit the characteristics of their parent groups.



You can also create any number of Groups under different Groups by selecting All Items in "Under Group" field.



Displaying a Group→

You can display the Groups in Single mode or Multiple mode, since it is only display Tally.ERP 9 does not allow you to alter any information in display mode.

Single Mode:

Go to Gateway of Tally > Accounts Info. > Group > Display (under Single Group).

Multiple Mode:

Go to Gateway of Tally > Accounts Info > Group > Display (under Multiple Group)

Altering a Group→

You can alter the Groups in Single mode or Multiple mode by selecting Alter from the menu to change any information. You can change the Name of any reserved group, but its characteristics will remain the same.

Single mode:

Go to Gateway of Tally > Accounts Info. > Group > Alter (under Single Group)

Select the Group that you wish to alter from the List of Groups. Make the necessary changes and click Yes to save the changes.

Multiple Mode:

Go to Gateway of Tally > Accounts Info. > Group > Alter (under Multi Groups)

Select the Group for which you want to alter from the List of Groups. In Multi Group Alteration screen, make the necessary changes and click Yes to save changes.

Deleting a Group→

Go to Gateway of Tally > Accounts Info > Groups > Single/Alter

The Delete function is performed through the single alteration mode. You cannot delete groups from the Multiple Alteration mode.

- Select the Group to be deleted
- Press ALT+D to delete

Ledgers→ A Ledger is the actual account head to which you indentify a transaction and must be used in all Accounting Vouchers. Without a ledger we can't record any transactions.

All Ledgers have to be classified into Groups. Classification of Ledgers to the appropriate groups is very important. These Groups and Ledgers are classified to Profit & Loss or Balance Sheet. The creation and usage of Groups in Tally has been explained earlier. Now you will learn how Tally works with Ledgers.

Pre-defined Ledgers in Tally→

There are two pre-defined ledgers available in Tally.ERP 9, they are: Cash and Profit and Loss Account;

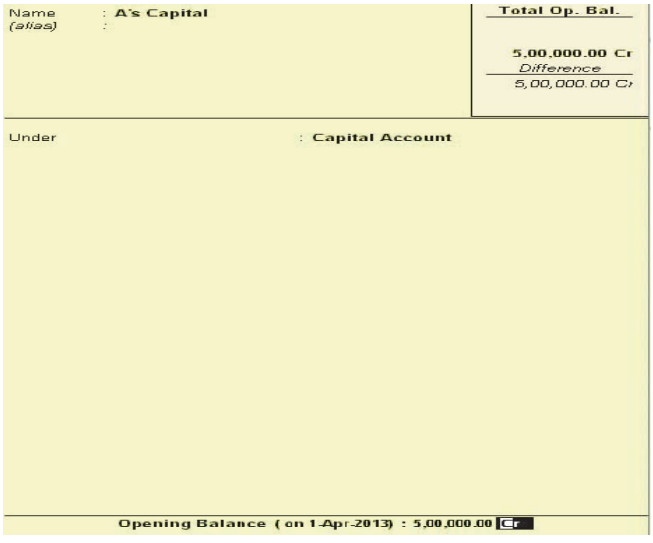
Creating a Ledger→

Go to Gateway of Tally > Accounts Info. > Ledgers

You can create either Single or Multiple Ledgers like Groups we explained earlier.

Single Mode:

Go to Gateway of Tally > Accounts Info > Ledgers > Single Ledger > Create



Name: Enter the Name of the account. You can provide the full name of the account. Tally fits it all in. Press Enter to move to the next field. Tally does not allow the entry of duplicate names. The uniqueness check is made here itself.

Alias: Enter an alias name if required. You can access the Ledgers using the original name or the alias name.

Under: All accounts must be classified under their appropriate Groups. Select the Group under which the Ledger is created from the List of Groups. (To create a new Group from this field press [ALT + C]). A wrong classification would affect the treatment of the Ledger account in final statements and during voucher entry.

Opening Balance: If yours is an existing company whose books you are entering into Tally, Opening Balance would be applicable in circumstances where the Ledger is an asset or a liability and if it has a balance in the account as on the date of beginning of books in Tally. Tally recognizes normal accounting principles of debit balances for Assets and credit balances for Liabilities. It accepts the reverse for obverse balances. Revenue accounts normally do not have balances. Tally, however, permits you to give balances even for such accounts - You may be transferring your books on to Tally in the middle of the year and may not have closed them in your earlier system. Hence, you may specify whether the balance is Debit or Credit. Simply D or C would suffice.

Multiple Mode:

You can create multiple Ledgers at a time in this mode. This will save the time of the user.

Go to Gateway of Tally > Accounts Info > ledgers > Multiple ledgers > Create

Same steps as we told in Groups.

Displaying / Altering a Ledger Account:

Information under Display and Alter is the same. Display option does not permit any modification. Alter option permits you to alter the information.

You are allowed to alter any information of the ledger master with the exception of the Closing Balance of a ledger account, if any, other than closing balance of accounts under the group Stock-in-hand.

Go to Gateway of Tally > Accounts Info. > Ledgers > Display or Alter

Modification of Account Ledgers is possible under Single Ledgers as well as Multiple Ledgers option. However under Multiple Ledgers, all the fields are not available for alteration

Deletion:

You can delete the ledger if no vouchers have been created under this ledger.

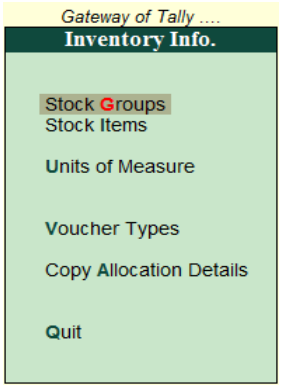
Go to Gateway of Tally > Accounts Info > Ledgers > Alter > Press Alt+D.

If you want to delete a Ledger for which Vouchers have been created, then you have to first delete all the Vouchers from that Ledger and then delete the Ledger Account.

Inventory Information→

The Inventory Info menu, lists the inventory masters like Stock Group, Stock Items, Units of Measure of the company, using which you can create, alter and display the inventory master details.

Go to Gateway of Tally > Inventory Info



Inventory information contains the inventory masters. Each master has Create,

Display and Alter functions.

These three functions are grouped under:

- Single
- Multiple

In Single, you can execute the function on one master. In Multiple, you can execute

the function on multiple masters.

Functions→

Create: The Create option is used to create new masters. Any modification to the masters can be done only through the Alter mode.

Display: The Display option is used to view the Master information. Master information cannot be modified in Display mode.

Alter: The Alter option allows you to view and make the necessary changes to the master information. This does not allow creation of masters. In Alteration mode, you can delete the master. [Press ALT+D for deletion]

Stock Group→

Stock Groups in Inventory are similar to Groups in Accounting Masters. They are helpful in the classification of Stock Items. You can group Stock Items under different Stock Groups to reflect their classification based on some common features such as brand name, product type, quality, etc. Grouping enables you to locate Stock Items easily and report their details in statements.

Example:

Stock Item	Sub Group	Main Group
Brand A - 19" TFT	Brand A	Grade One
Brand A - 17" CRT	Brand A	Grade One
Brand B - 19" TFT	Brand B	Grade Two
Brand B - 17" CRT	Brand B	Grade Two

You now have ready details of Grade One and Grade Two products, duly classified. You can also view the sub group classification.

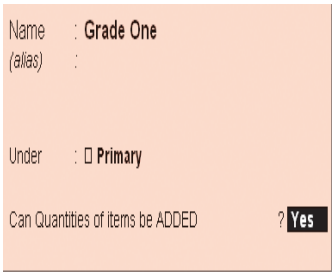
Go to Gateway of Tally > Inventory Info. > Stock Groups

Creating Stock Group →

Stock Items are classified into stock groups to reflect their classification based on some community.



To create a Stock Group,



Go to Gateway of Tally > Inventory Info. > Stock Groups > Create (under Single Stock Group)

A brief description on each of the fields in the Stock Group Creation screen follows:

Name: Enter the name of the Stock Group to be created. For example, Grade One.

Alias: Enter additional name apart from primary name [if required]. You can create any number of additional names.

Under: Specify whether it is a primary group or a sub-group of another group, by selecting from the list. Press Alt+C to create a parent group, if you do not have it in the list.

Can quantities of items be ADDED: This field pertains to information on measuring the units of the Stock Items that you would categories under the Stock Group. The Stock Items categorized under the group should have similar units for them to be added up. You cannot add quantities in Kgs to quantities in Pcs.

Creating Multiple Stock Groups→

Same steps as we discussed in Multiple Ledger.

Displaying Stock Groups→

Go to Gateway of Tally→Inventory Info. → Stock groups → Display (Under Single or Multiple Stock Group)

Altering Stock Group→

Go to Gateway of Tally→Inventory Info. → Stock groups → Alter (Under Single or Multiple Stock Group)

Deletion→

Go to Gateway of Tally→Inventory Info. → Stock groups → Alter (Under Single Stock Group)→ALT+D

Deletion is only possible if the Group is empty.

Stock Categories→

Stock Category offers a parallel classification of stock items. Like stock Groups, classification is done based on similarity in behavior.

For example:

Stock Item	Sub Group	Main Group	Sub-Category	Main Category
Brand A - 19" TFT	Brand A	Grade One	TFT	Monitor
Brand A - 17" CRT	Brand A	Grade One	CRT	Monitor
Brand B - 19" TFT	Brand B	Grade Two	TFT	Monitor
Brand B - 17" CRT	Brand B	Grade Two	CRT	Monitor

Creation, Display, Alter option same as discussed in Stock Group.

Stock Items→

Stock Item refers to goods that you manufacture or trade. It is the primary inventory entity and is the lowest level of information on your inventory. You have to create a Stock Item in Tally for each inventory item that you want to account for.

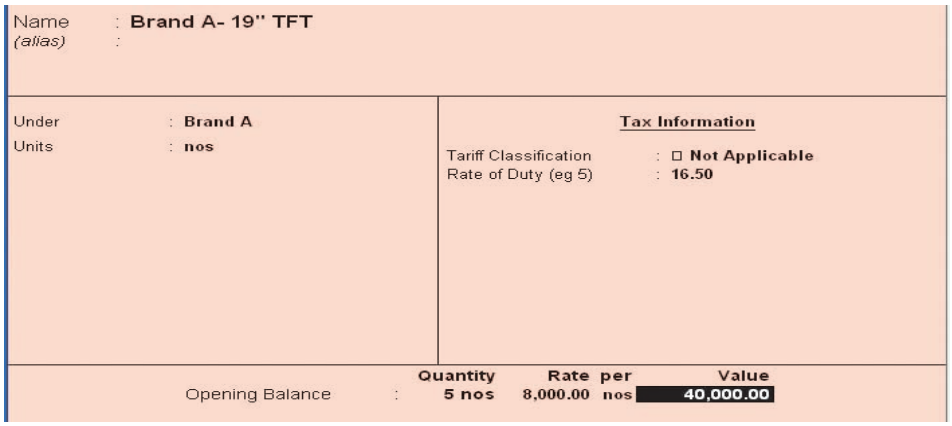
Go to Gateway of Tally > Inventory Info. > Stock Items

Creating Stock Item→

Stock items are goods that you manufacture or trade (sell and purchase). It is the primary inventory entity. Stock Items in the Inventory transactions are similar to ledgers being used in accounting transactions.

To create a Stock Item,

Go to Gateway of Tally > Inventory Info > Stock Item > Single Create (under Single Stock Item)



Stock Item creation is displayed as shown:

A brief description of each field in the Stock Item

Creation screen follows:

Name: Specify the name of the Stock Item.

Alias: Specify the Alias name of Stock Item (if required).

Under: This field will show the List of Groups.

Here you can select the Stock Group to which the

Stock Item belongs. By default, Primary Stock

Group appears in this field.

Units: This field will show the Unit List.

Here you can select the Unit of measurement

applicable for the stock item. By default, Not Applicable appears in this field.

Opening Balance: Specify the details of Opening Stock, if any, for the Stock Item as on the date of Beginning of Books.

- In the Quantity Field, specify the stock item Quantity, say 5 Nos.
- In the Rate Field, specify the stock item Rate, say Rs. 8000 per piece.
- In the Value Field, Tally.ERP 9 automatically calculates the value by multiplying the Quantity and Rate. You can also edit the value, Tally.ERP 9 automatically refreshes the Rate field accordingly.

Displaying, Altering, and Deleting: Same as discussed earlier.

Voucher Entry→

Predefined Accounting Vouchers in Tally→

Tally comprises of the following predefined Vouchers, to suit different business requirements for recording various transactions. Tally also allows you to create user-defined Vouchers (Voucher Types) as per your requirements.

- Contra Voucher (F4)
- Payment Voucher (F5)
- Receipt Voucher (F6)

- Journal voucher (F7)
- Sales Voucher / Invoice (F8)
- Debit Note Voucher (CTRL+F9)
- Credit Note Voucher (CTRL+F8)
- Purchase Voucher / Invoice (F9)

There are two modes in Tally for Voucher Entry recording:

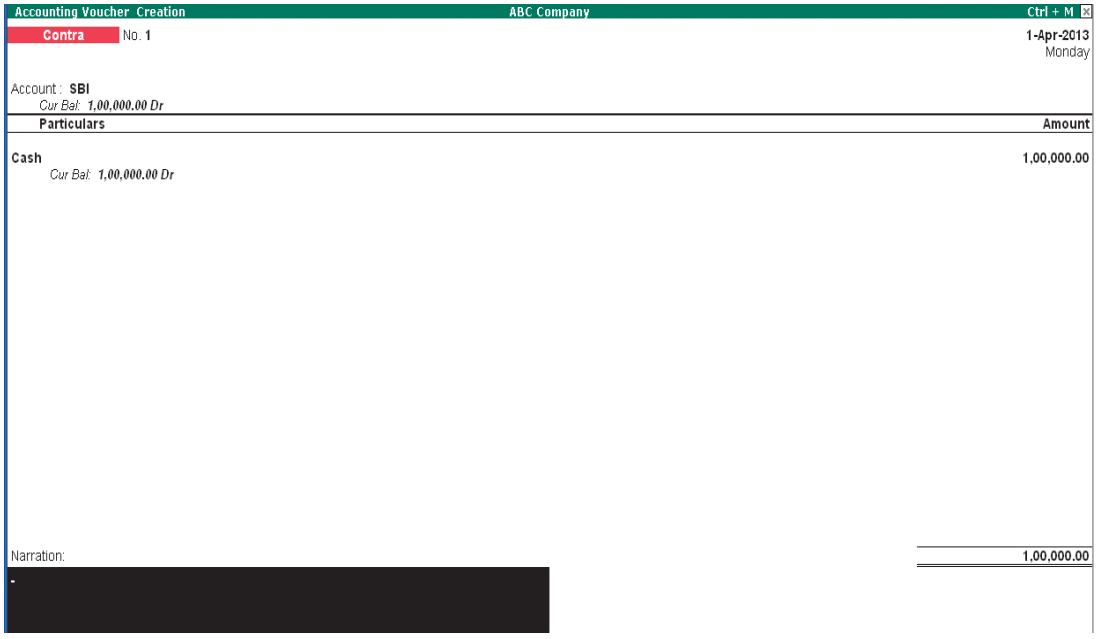
- Single Entry Mode
- Double Entry Mode

Contra Entry: As per the Accounting Principles, a Contra entry is a transaction involving transfer of cash between one Cash A/c to another or one Cash A/c to another Bank A/c i.e., is a transaction indicating transfer of funds from:

- Cash account to Cash account
- Cash account to Bank account
- Bank account to Cash account
- Bank account to Bank account

To view the Contra Voucher Entry Screen: Go to Gateway of Tally → Accounting Vouchers → Select F4: Contra from the Button Bar or press F4.

Ex: ₹100000 is deposited into SBI Bank

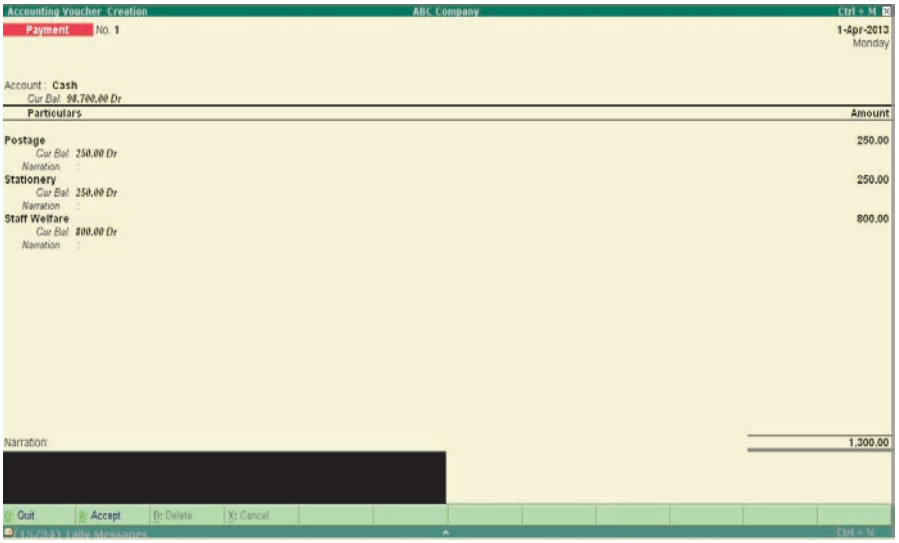


Payment Entry: Payment Voucher is used to account all the payments made by the company by way of Cash/Bank.

To Pass Payment Voucher → Go to Gateway of Tally → Accounting Vouchers → Select F5: Payment from the button bar or press F5.

Payment voucher can be passed using Single Entry or Double Entry mode by configuring the setting Use Single Entry mode for Pymt/Rcpt/Contra in F12 configuration.

Ex: Making cash payment for Stationery-250, Postage-250, Staff Welfare-800



The above entry consists of both common narration and narrations for each entry. In case of multiple debit/credit entries, you can give single line narration separately for every ledger account selected.

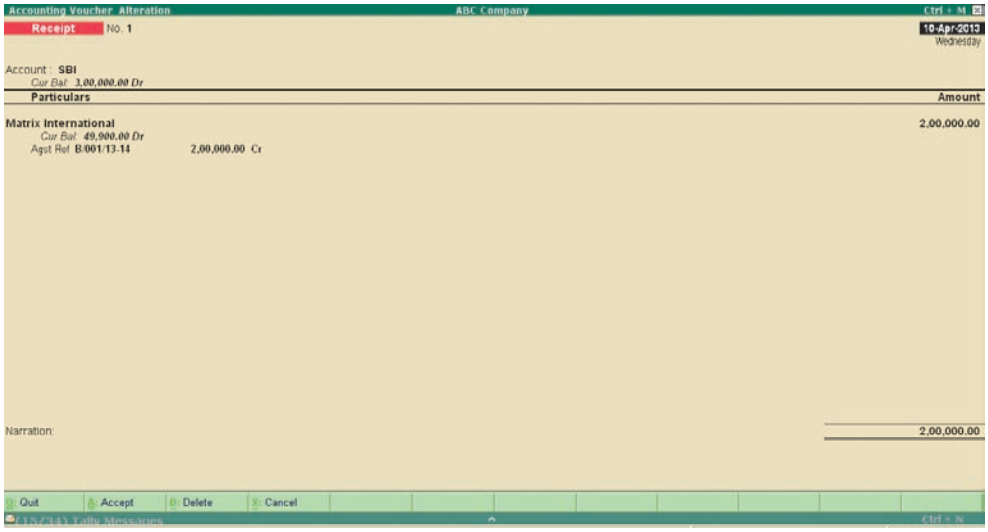
Special Keys for Voucher Narration Field

- ALT+R: Recalls the Last narration saved for the first ledger in the voucher, irrespective of the voucher type.
- CTRL+R: Recalls the Last narration saved for a specific voucher type, irrespective of the ledger.

Receipt Entry: Any money received from debtors against sales Invoices or on Account and for all transactions where money is received is accounted or entered into Tally using the Receipt Voucher.

To Pass Receipt Voucher → Go to Gateway of Tally → Accounting Vouchers → Select F6: Receipt from the button bar or press F6.

Ex: Received Cheque from Matrix International for ₹ 249900 against the Sales made earlier.



Purchase Entry: Purchase voucher is used to record the Purchase transactions of the company. The entry can be passed using the Voucher mode or the Invoice mode where the calculations can be automated and the user can experience the ease of feeding the transactions into the system.

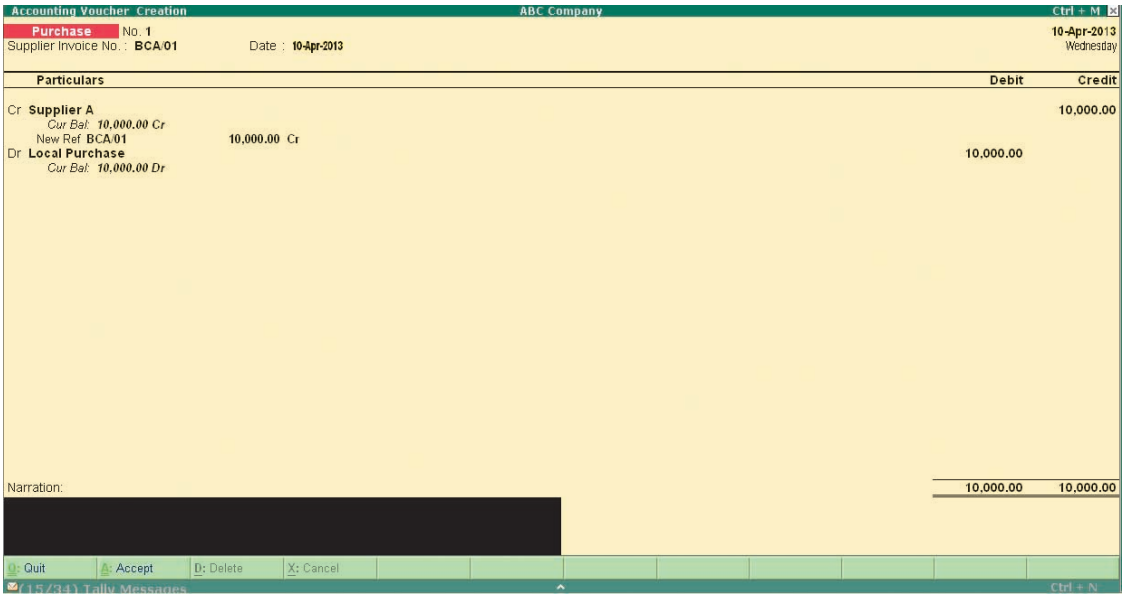
To Pass a Purchase Voucher → Gateway of Tally → Accounting Vouchers →Click on F9:Purchase on the Button Bar or press F9.

There are 3 modes for entering Purchase Voucher.

- Normal Purchase Voucher
- Account Invoice
- Item Invoice

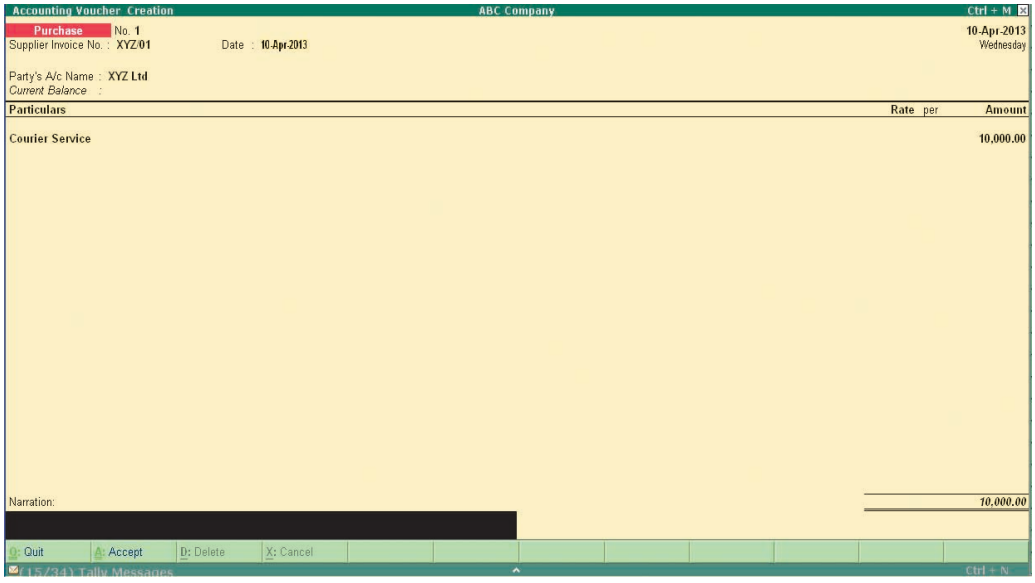
Normal Purchase Invoice: Purchase goods from Local Supplier

For: Example Purchase goods worth Rs.50000 from Supplier A in credit.



Account Invoice: You will be directly selecting/debiting the Ledger account in case you are passing an Account Invoice. This is useful especially when a Service Bill is entered and does not include Inventory.

Ex: Courier Service availed worth ₹ 10000 from XYZ Ltd.



Item Invoice: You will be first selecting the Inventory and then allocating the same to the relevant Ledger account. This is useful to record all the Inventory movements in books of account.

Ex: Purchase 100 Box of Apple @ ₹ 5500 per Box from LMN & Company Ltd on credit.



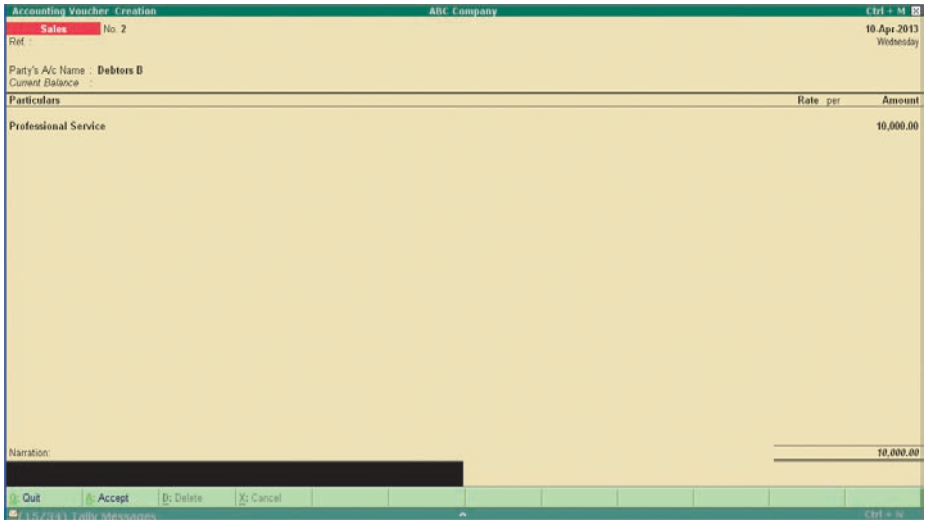
Sales Entry: When a sales transaction is made, a document detailing the transaction (item name, tax, etc) has to be given to the buyer or debtor as proof of purchase by him. This document is called Invoice or Bill or Cash Memo. Tally provides the option of creating Invoices.

There are 3 modes for entering Sales Voucher.

- Normal Sales Voucher
- Account Invoice
- Item Invoice

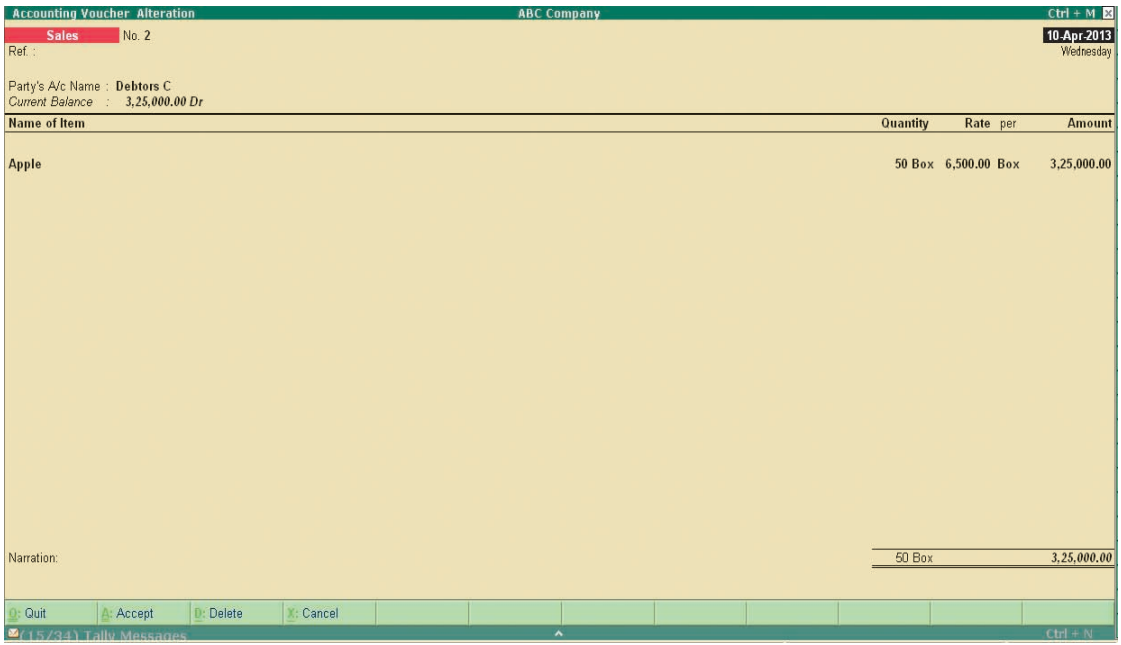
Account Invoice: Sales Account Invoice is generally used by professionals such as doctors and consultants who require issuing an invoice for certain services provided such as consultancy charges, professional fees, etc. Trading and manufacturing organizations also use the Account Invoice for invoicing service charges. On the Sales entry screen, click on Acct Invoice button, which is displayed on the Button Bar on the right-hand side of the screen to display the Sales Account Invoice screen as shown.

Pass a Sales Account Invoice for Service provided to Debtor B:



Item Invoice: Invoicing is generally used for sale of stock where the details of the items sold are listed. Selecting the Item Invoice allows you to select the stock items that need to be invoiced. Trading and manufacturing organizations commonly use this format. On the Sales invoice screen, click on the button Item Invoice, which is displayed on the Button Bar on the right side of the screen and the Sales Item Invoice appears as shown below:

Pass a Sales Invoice against sale of Apple – 50 Box. @ ₹ 6500/= per Box to Debtor C:



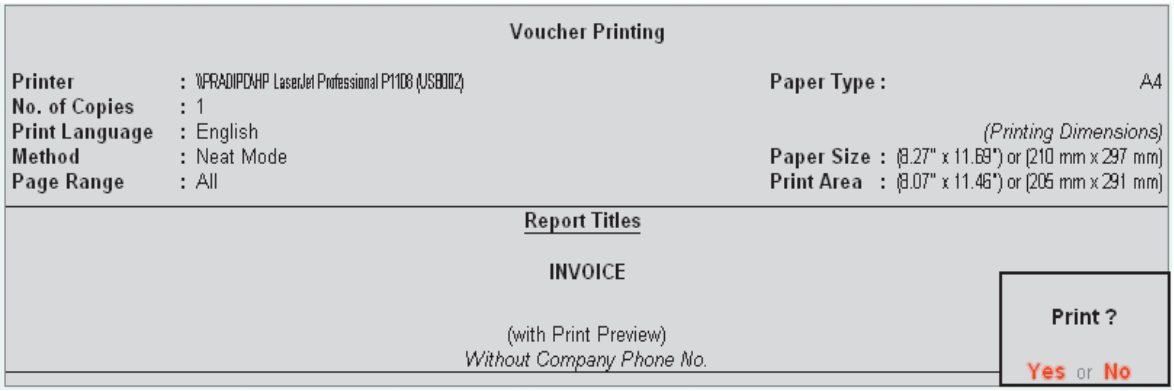
Note: Switch between Account Invoice Mode and Item Invoice Mode use: ALT+I

Switch between Invoice Mode and Accounting Voucher Mode use: CTRL+V

Printing Sales Invoice: To print any Invoice/voucher, press ALT+P or click on the button Print.

Note: You can configure the printing options, by selecting the appropriate buttons.

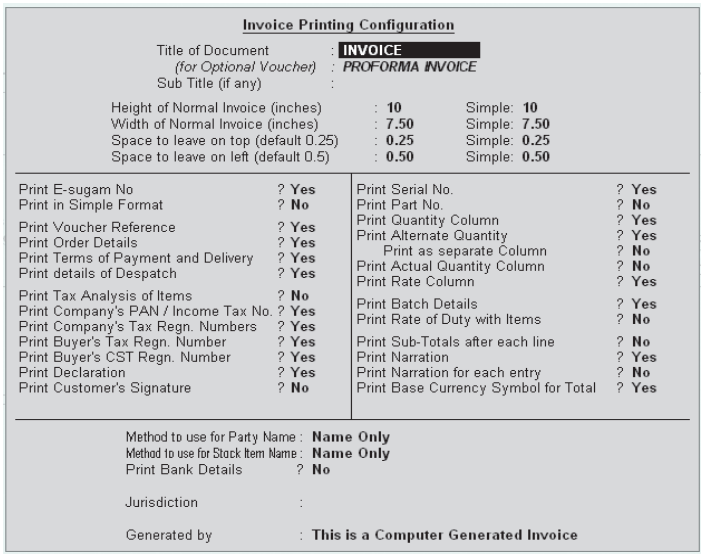
You can give additional information, change titles, print additional pages, and change printer settings.



The buttons Pre-Printed and Quick Format toggle between Plain Paper and Neat Format respectively. These are print specifications that you set. Pre-printed is for pre-printed stationery.

Quick Format does not give fonts or other niceties but is ideal for fast printing.

The Invoice Printing Configuration appears as shown:



Invoice Printing Configuration

Title of Document : **INVOICE**
(for Optional Voucher) : ***PROFORMA INVOICE***
Sub Title (if any) :

Height of Normal Invoice (inches)	: **10**	Simple:	**10**
Width of Normal Invoice (inches)	: **7.50**	Simple:	**7.50**
Space to leave on top (default 0.25)	: **0.25**	Simple:	**0.25**
Space to leave on left (default 0.5)	: **0.50**	Simple:	**0.50**

Print E-sugam No	? **Yes**	Print Serial No.	? **Yes**
Print in Simple Format	? **No**	Print Part No.	? **No**
Print Voucher Reference	? **Yes**	Print Quantity Column	? **Yes**
Print Order Details	? **Yes**	Print Alternate Quantity	? **Yes**
Print Terms of Payment and Delivery	? **Yes**	Print as separate Column	? **No**
Print details of Despatch	? **Yes**	Print Actual Quantity Column	? **No**
Print Tax Analysis of Items	? **No**	Print Rate Column	? **Yes**
Print Company's PAN / Income Tax No.	? **Yes**	Print Batch Details	? **Yes**
Print Company's Tax Regn. Numbers	? **Yes**	Print Rate of Duty with Items	? **No**
Print Buyer's Tax Regn. Number	? **Yes**	Print Sub-Totals after each line	? **No**
Print Buyer's CST Regn. Number	? **Yes**	Print Narration	? **Yes**
Print Declaration	? **Yes**	Print Narration for each entry	? **No**
Print Customer's Signature	? **No**	Print Base Currency Symbol for Total	? **Yes**

Method to use for Party Name : **Name Only**
Method to use for Stock Item Name : **Name Only**
Print Bank Details ? **No**

Jurisdiction :

Generated by : **This is a Computer Generated Invoice**

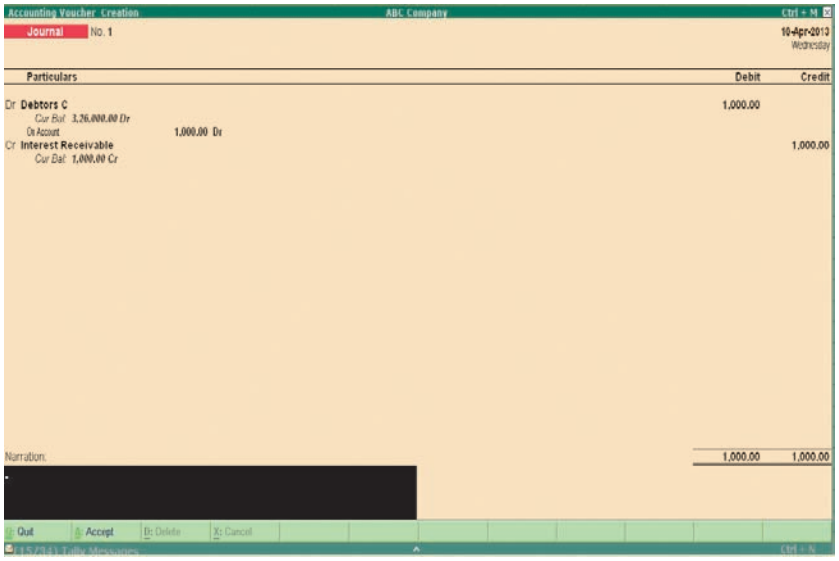
Set the print options as desired. You can configure the invoice as per your requirement.

The options depend on the various F11: Features and F12: Configure parameters, that have been set for your company and for the voucher either by you or by the administrator.

Journal Entry: Journal entries are usually used for finalization of accounts.

To pass a Journal Voucher →Go to Gateway of Tally > Accounting Vouchers → Click on F7: Journal on the Button Bar or press F7.

For example, there may be entries made for interest accrued or interest due. If you have to receive Interest from a party, the same can be entered using Journal Voucher. Debit the Party and Credit the Interest Receivable Account.



Note: Normally Journals are adjustment entries, which do not involve cash. Tally has the flexibility of passing such entries by enabling the option under F12 configuration.

Set Allow Cash Accounts in Journals to Yes in F12: Configure (Voucher Entry Configuration)

Predefined Inventory Vouchers in Tally→

Tally.ERP 9 comprises of the following predefined Vouchers, to suit different business requirements for recording various transactions. Tally also allows you to create user-defined Vouchers (Voucher Types) as per your requirements.

- Purchase order (ALT+F4)
- Sales order (ALT+F5)
- Job Work Out order (ALT+J)
- Job Work In order (ALT+W)
- Receipt note (ALT+F9)
- Delivery note (ALT+F8)
- Rejections Out (ALT+F6)
- Rejections In (CTRL+F6)
- Material Out (CTRL+J)
- Material In (CTRL+W)
- Stock Journal (ALT+S)
- Manufacturing Journal (ALT+S)
- Physical Stock (ALT+F10)

Receipt Note Voucher →

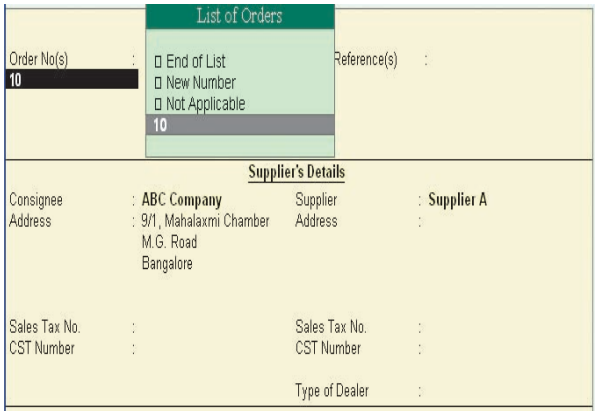
This voucher type is used for recording goods received from the supplier.

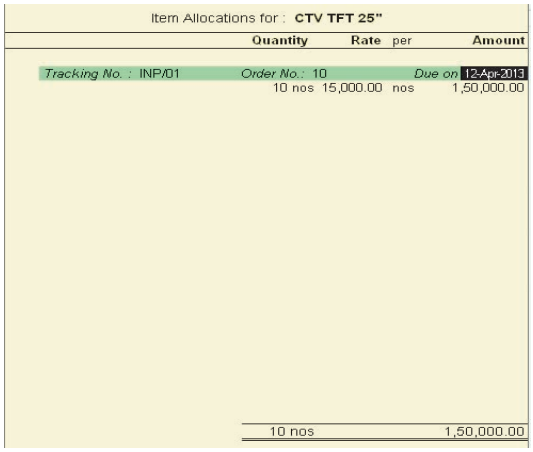
To enter the Receipt Note Voucher,

- From F11: Inventory Features, Enable the option Use Tracking Numbers (Delivery / Receipt Notes).
- Go to Gateway of Tally > Inventory Vouchers →Press the button Alt+F9 or Select the button F9: Rcpt Note from the button bar.

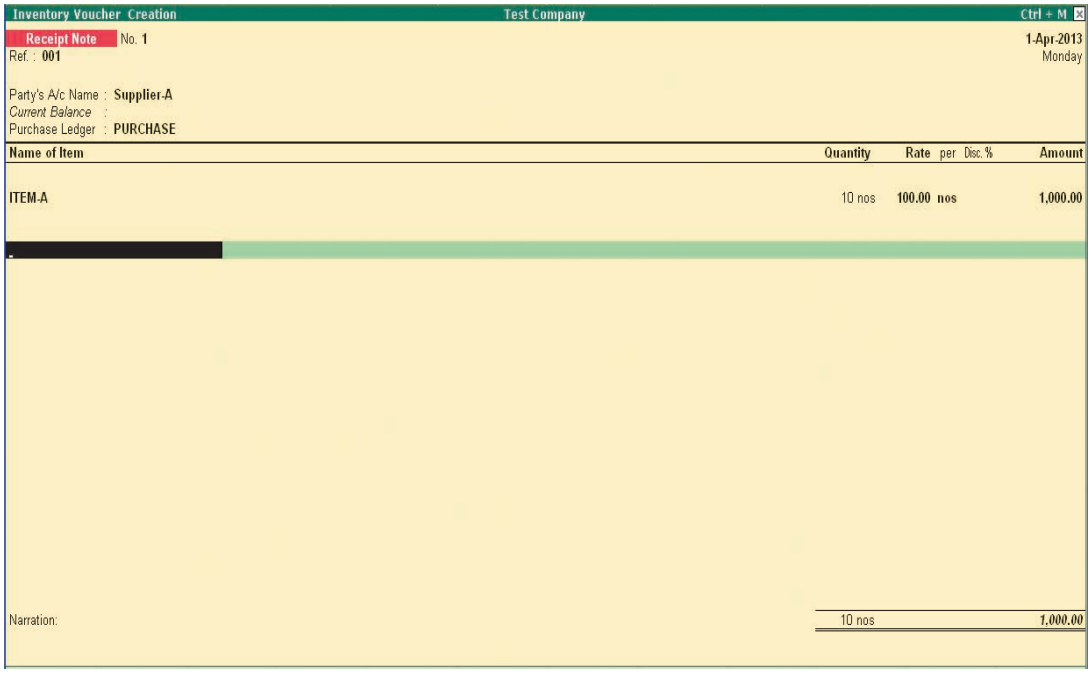
For example, consider the situation where a company receives Item A from a supplier B, if a Purchase Order exists for that Supplier B, select the Order Number from the List of Orders pop up menu to bring up the order particulars automatically.

Once you accept the Order details, the cursor will move to the column Name of Item. On pressing Enter, the Item Allocations screen is displayed. You can select existing Tracking number or create a new Tracking Number. Tracking number is the reference to have a link between transactions. For eg: if Tracking Number is selected in the Receipt Note, the details of the items are automatically displayed in the Purchase Invoice.





The Receipt Note after completion will appear as shown:



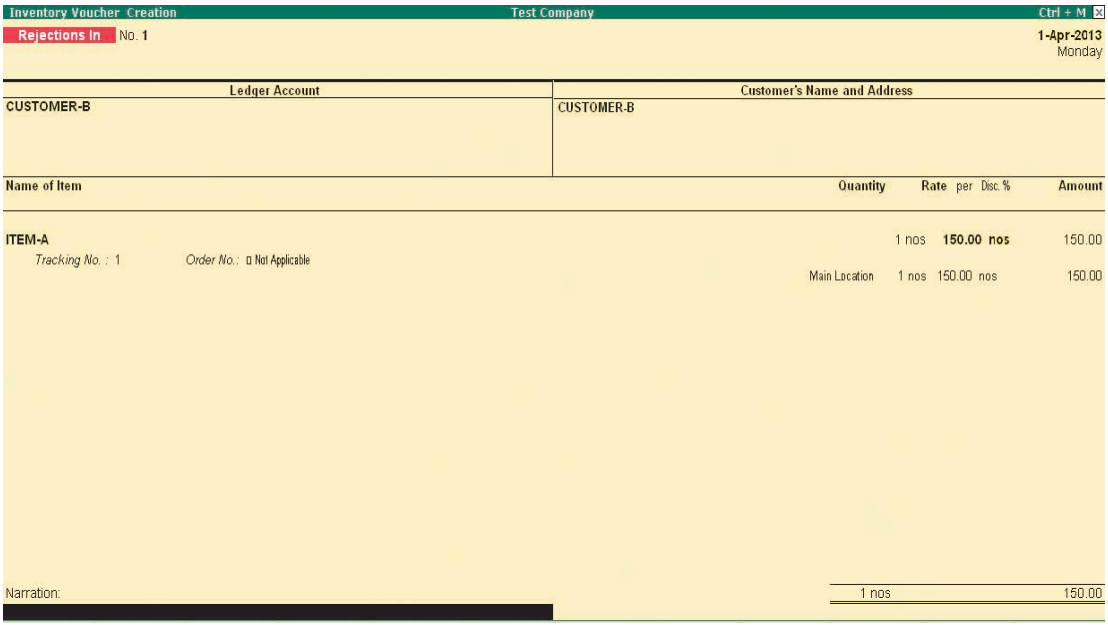
Save and Exit.

Rejections In Voucher (Sales Returns)→

A Rejections In Voucher is used to record goods that are rejected and returned by the customer.

To enter the Rejections In Voucher → From F11: Inventory Features, Enable the option Use Rejection Inward / outward Notes → Go to Gateway of Tally > Inventory Vouchers → Press Ctrl+F6 or select the button F6: Rej. In from the Button Bar

For example, Customer A returns Item A delivered by the company:

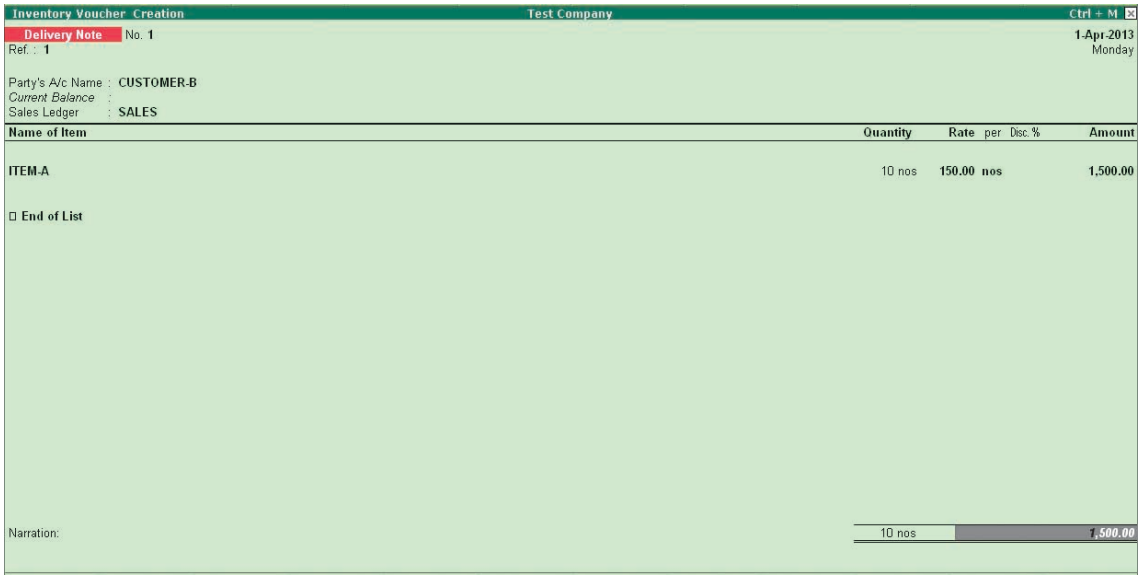


Delivery Note Voucher →

The Delivery Note Voucher is used for recording goods delivered to a customer.

To pass the Delivery Note voucher → From F11: Inventory Features, Enable the option Use Tracking Numbers (Delivery / Receipt Notes) → Go to Gateway of Tally → Inventory Vouchers → Press Alt+F8 or select the button F8: Dely Note from the button bar

The Delivery Note Voucher after completion will appear as shown :



Rejections Out Voucher (Purchase Returns)→

The Rejections Out Voucher records goods that are rejected and returned to a supplier.

Material Out→

The Material Out Voucher is used to record the material transfer out.

Material In→

The Material In Voucher is used to record the material transfer in.

Stock Journal Voucher→

Stock Journal is a Journal in which all types of Stock Adjustments are entered.

The stock adjustment may be due to:

Inter-Godown Transfer→

This is useful to transfer the goods from one location to another. The quantity of Stock remains the same, but the Location changes.

Additional Cost/Expenses involved in the Transfer of goods.

You can also account the additional cost incurred in connection of transfer of materials from one location to another.

Accounting for Wastage of stock or shortage of stock

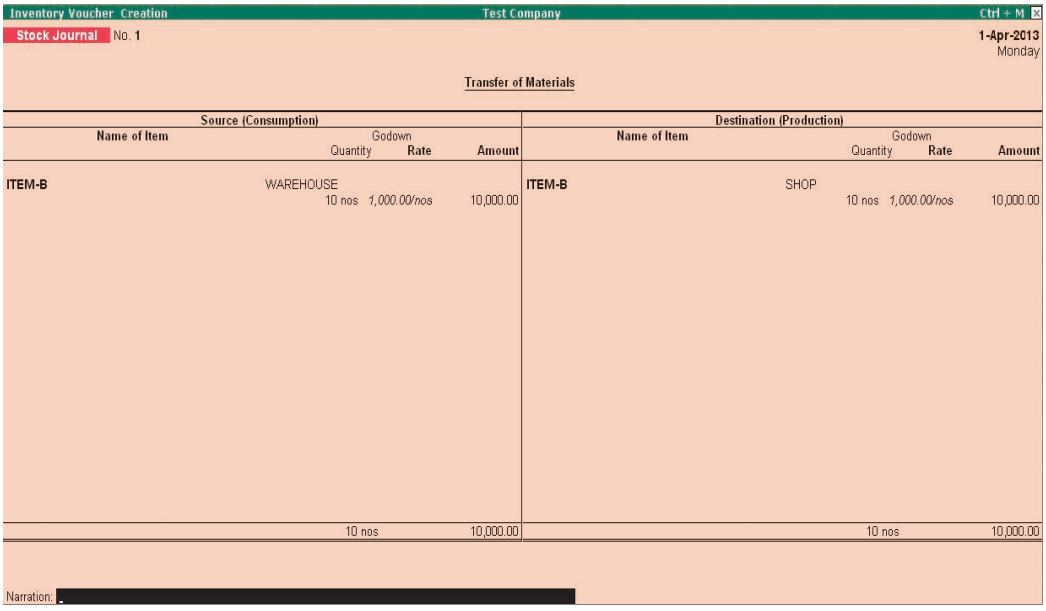
There may be a shortage or wastage of stock items, the quantity may have got changes. In such cases, you have to enter a stock journal to account for the increase or decrease in the Stock Item.

Manufacturing Process→

If you are involved in the manufacturing process in which raw materials are consumed and finished goods are produced, then you can create a manufacturing Journal Voucher also.

To view the Stock Journal Voucher → Go to Gateway of Tally > Inventory Vouchers → Press the buttons Alt + F7 or Select the button F7: Stk Jrnl from the Button Bar

For example, the company transfers Item B from the warehouse to the shop.



UNIT - 9

TALLY.ERP9 - TAX DEDUCTED AT SOURCES (TDS)

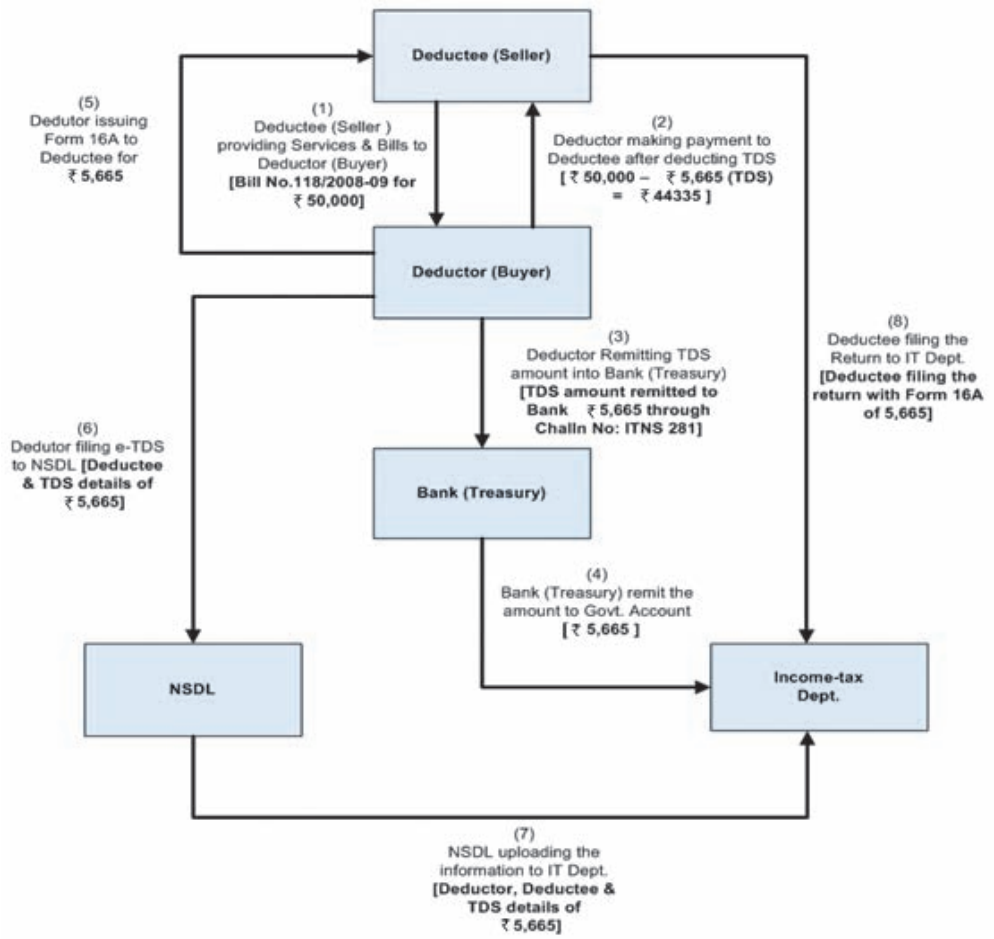
Introduction →

TDS means Tax Deducted at Source. The concept of TDS was introduced in the Income Tax Act, 1961, with the objective of deducting the tax on an income, at the source of income. It is one of the methods of collecting Income Tax, which ensures regular flow of income to the Government.

Example: Medha Infotech is making the payment towards Rent to the owner of the building, it is required to deduct the tax on the income (i.e. before payment to the owner), at the source of income.

TDS Process →

- A seller (Deductee) provides services to the buyer (Deductor).
- The buyer deducts the Tax at the time of payment of advances or while accounting the Bills received.
- The buyer deposits the deducted amount to the designated branches of the authorised bank
- The buyer issues Form No.1 6A to the Deductee
- The buyer files annual returns electronically to the Income Tax department.
- The seller files returns, along with Form 16A claiming the credit of the Tax deducted at source.



Time & Mode of TDS Payment→

- All the Tax deducted during a month are to be paid to the credit of Government on or before 7th of the next month. In case 7th of the month happens to be a sunday or a bank holiday payment can be made on the next working day
- TDS amount shall be paid to the government account through any designated branches of the authorised banks, along with Income Tax Challan No.281.
- In case of collections made by or on behalf of the Government, the amount shall be cred-ited within the time and in the manner aforesaid without the production of a challan.

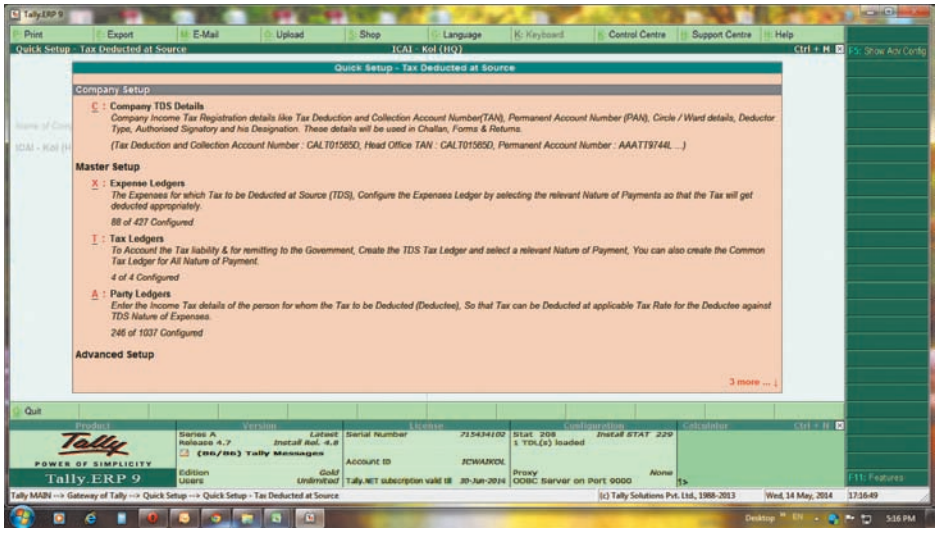
Enable TDS Features in Tally→

It takes a one-time configuration in Tally.ERP 9 for TDS features to be activated. Follow the steps given below to enable TDS in Tally.

To enable TDS Feature for a company, Tally.ERP 9 provides you a unique feature called Quick Setup. Quick Setup is a Single Window Statutory Masters Configuration Screen. This tool guides the starters to configure statutory masters required for the effective use of a particular statutory module.

To Enable TDS and to provide Company TDS Dedcutor Details Go to Gateway of Tally > Quick Setup > Tax Deducted at Source

Quick Setup - Tax Deducted at Source will be displayed as shown:



From Quick Setup screen user can make required basic configurations like, company TDS details and masters to account statutory transactions. It also allows making advance configura-tions wherever applicable.

Configuration details will be displayed below the setup options once the configuration is done other wise application will display the status as Not Configured for Company Setup and 0 of 0 Configured for other setups (Masters/Advanced setup).

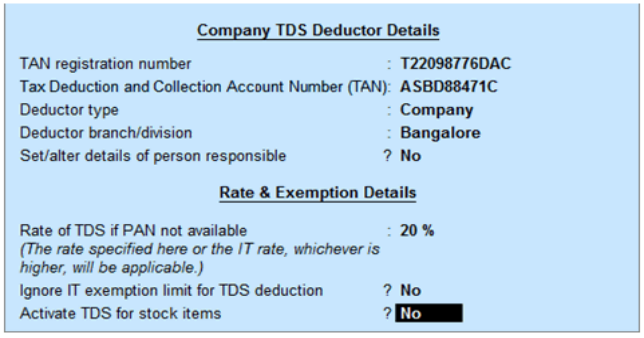
Company Setup→

Company Setup guides you to update relevant TDS details . To enter company TDS deductor details Press Alt+C or Select the option C: Company TDS Details and press enter to view Company TDS Deductor Details screen.

In Company TDS Deductor Details screen, enter the details such as:

Tax Assessment Number (TAN):

TAN is a TEN digit alphanumeric number Issued by theIncome Tax Department (ITD) to the deductor, which must be quoted on all Challans, Payment for TDS, Certificates issued in Form 16/16A, Returns and in all documents and other correspondence with ITD.



Tips: The Format of TAN is AAAA*55555A, Where A* is the first character of the name of the Organization.

Example: TAN of ABC Company is BANA56015M

Head Office Tax Assessment Number: If the company created is the Branch of a company then mention the head office's Tax Assessment Number.

Income Tax Circle /Ward (TDS): Income Tax Circle/Ward, in which the deductors are assessed for Income-Tax (TDS) with TAN of each person.

Deductor Type: According to the nature of the organisation Deductor type will be selected. In case of Government, the option Government will be selected as the Deductor Type and if the deductor is Non-Government body, Others will be selected.

Name of the person responsible: Person responsible means the person who is author-ised to file the TDS returns of the company.

Designation: Mention the designation of the authorised person filing TDS returns.

After putting all the required information press Enter to accept the data.

Tips: Users can also enable TDS feature from Gateway of Tally > F11: Features > F3: Statutory & Taxation.

Creating TDS Master→

To record the basic transactions in Tally you require 3 types of ledgers:

- Expense Ledger
- Party Ledger
- Tax Ledger

Master Setup: Master Setup guides you to create masters like Expenses ledgers, Party ledgers and Tax ledgers by enabling relevant TDS options in the masters.

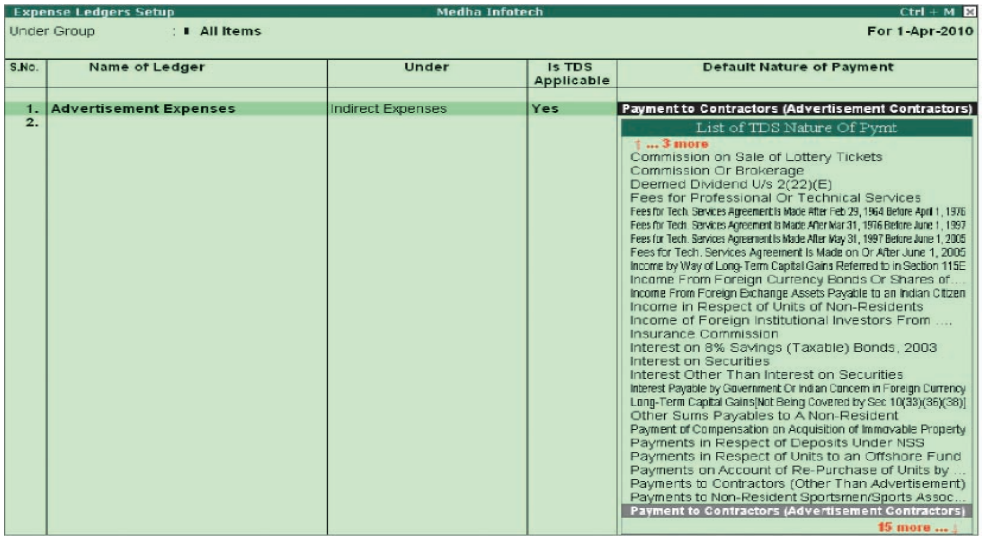
Expense Ledger: To Create Expense Ledger→ Go to Gateway of Tally → Quick Setup → Tax Deducted at Source → Master Setup → X: Expense Ledgers (Press Alt + X).

The Expense Ledgers Setup screen displays only those fields which are must to be enabled to consider the ledger created as a TDS expense ledger.

- In Name of Ledger field type Advertisement Expenses as the ledger name
- From the List of Groups select Indirect Expenses in the Under field
- By default, the field Is TDS Applicable will be set to Yes

- In Default Nature of Payment filed select Payment to Contractors (Advertisement Contractors) from the List of TDS Nature of Pymt.

Note: All the Payments/Expenses subject to TDS have to be associated with relevant predefined TDS Nature of Payments.



Note: The Option any can be selected from the List of TDS Nature of Payment, where the user doesn't want to define the TDS Nature of payment during Ledger creation. This allows the user to use an Expense Ledger (as a common ledger) to account multiple TDS Nature of Payments.

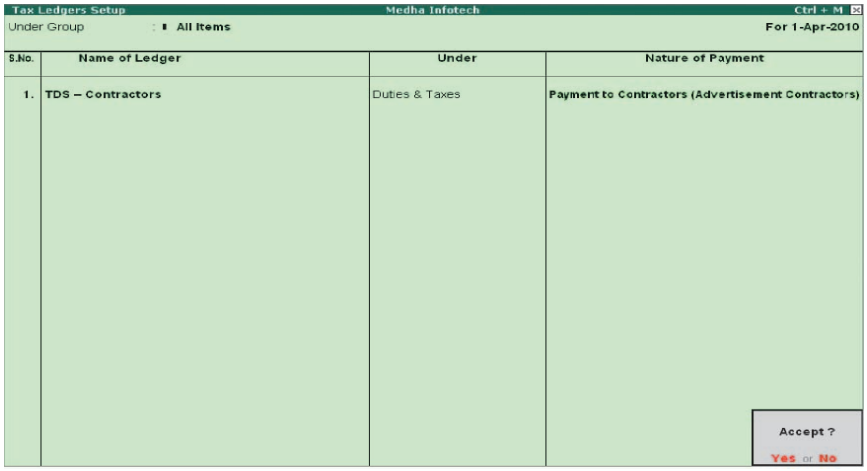
Users can create multiple expenses ledgers from Expense Ledgers Setup Screen.

Expense ledgers can also be created from Gateway of Tally > Accounts Info. > Ledgers> Create.

Tax Ledger: To create Tax Ledger → Go to Gateway of Tally → Quick Setup > Tax Deducted at Source → Master Setup → T: Tax Ledgers (Press Alt + T)

The Tax Ledgers Setup screen displays only those fields which are must to be enabled to consider the ledger created as a TDS Tax ledger.

- In Name of Ledger field type TDS – Contractors as the ledger name
- From the List of Groups select Duties & Taxes in the Under field
- In Nature of Payment filed select Payment to Contractors (Advertisement Con-tractors) from the List of TDS Nature of Pymt.



Note→

- Users can create multiple tax ledgers from Tax Ledgers Setup Screen
- It is recommended that separate TDS ledgers be created with appropriate TDS nature of Payments. However, Tally

  provides you with the flexibility to use a common Duty ledger for different TDS Nature of Payments by selecting the

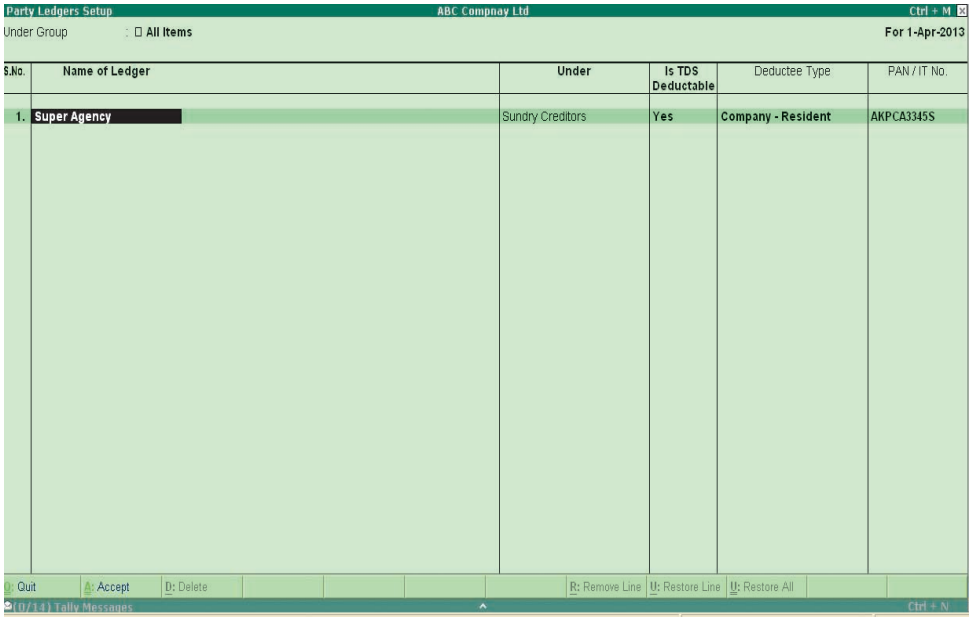
  Nature of Payments as any.
- Expense ledgers can also be created from Gateway of Tally > Accounts Info. > Ledgers > Create

Party Ledger→

To create party ledger →Go to Gateway of Tally → Quick Setup → Tax Deducted at Source > Master Setup → A: Party Ledgers ((Press Alt + A). The Party Ledgers Setup screen displays only those fields which are must to be enabled to consider the ledger created as a TDS party ledger:

- In Name of Ledger field type Super Agencies as the ledger name
- From the List of Groups select Sundry Creditors in the Under field
- By default, the field Is TDS Deductable will be set to Yes
- In Deductee Type field select Association of Persons from the List of Deductee Types
- Enter the PAN number of the party in PAN /IT No. field

The completed Party Ledgers Setup screen is displayed as shown:



Note:

- Users can create multiple party ledgers from Party Ledgers Setup Screen.
- The sellers who are receiving the TDS nature of payments, are required to be associated with the predefined

Deductee Types.

- Expense ledgers can also be created from Gateway of Tally > Accounts Info. > Ledgers > Create
- The option UnKnown will be selected, when the Party's deductee type details are not available

TDS Transaction →

In this section we shall emphasis on understanding how Tally's TDS features can be effectively used to record basic TDS transactions to generate TDS Challan.

Let us take the example of ABC Company Ltd (Created and TDS enabled) to record TDS transactions such as

- TDS on Expenses
- Payment to Party
- Payment of TDS
- Generating ITNS 281 Challan

TDS on Expenses (Journal Voucher) →

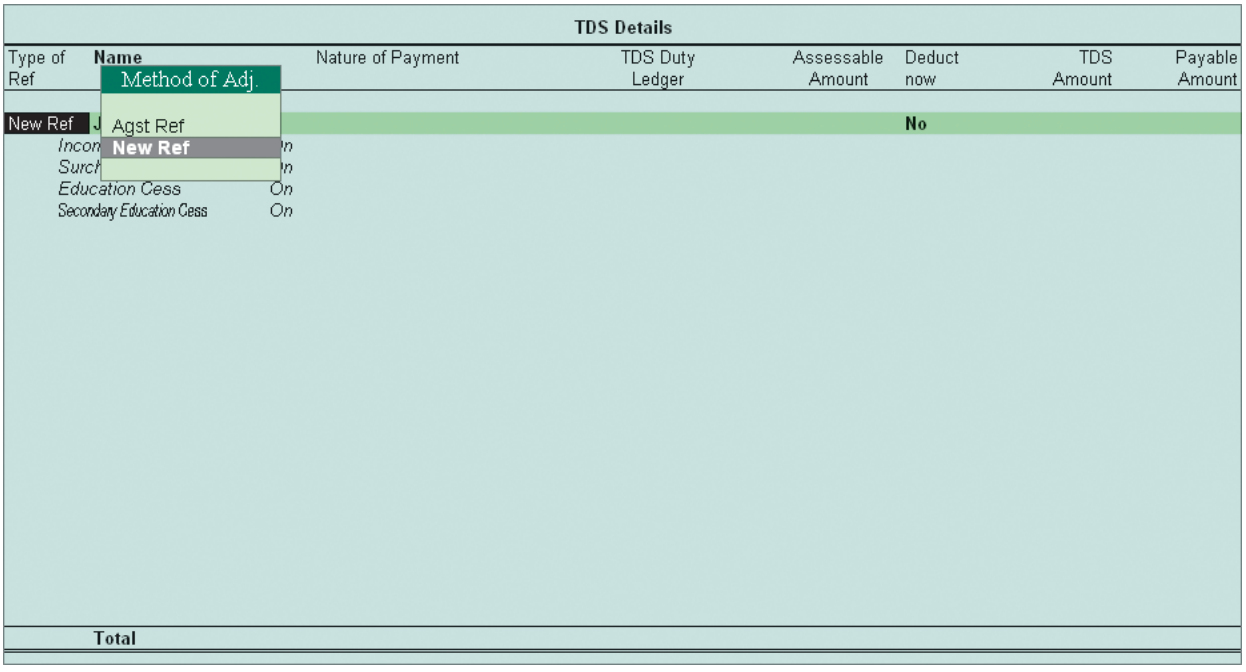
Under this, we will learn to Account expenses and deduct tax at source to arrive at the Net balance payable to the party.

Ex: On April 12, 2013 ABC Company Ltd received a Bill (vide No. 220) from Super Agencies for Rs. 4,00,000 towards the Advertisement services provided.

Record the Transaction in Journal Voucher:

- Go to Gateway of Tally > Accounting Vouchers > Press F7: Journal
- Press F2 and change the date to 12-04-2013
- Select Advertisement Expenses in the Debit field
- Enter 4,00,000 in the Amount field.
- Select Super Agencies in the Credit field and press Enter to view TDS details screen.

The TDS Details screen is displayed as shown:



In the TDS Details screen provide the following details:

Type of Ref.: Select New Ref from the method of Adjustment. Tally displays Two Methods of Adj viz., Agst Ref and New Ref. New Ref is selected for new Financial Transactions where as Agst Ref is selected to set off payment against the previously entered invoice.

Name: This filed display the Reference Number for the TDS Deducted. The default Reference Number displayed is a combination of abbreviation of Journal, Voucher Number and Line Number. Example: Jrnl / 1-1 which can be changed by the user. TDS payments are tracked with these Reference Numbers.

Nature of Payment: Select Payments to Contractors (advertisement Contractors) in Nature of Payment field. The List of Nature of payments displays only that Nature of Payments which is specific to the Expenses Ledgers, selected in the transaction.

TDS Duty Ledger: Select TDS – Contractors from the list of TDS Duty Ledgers. List of TDS Duty Ledgers displays, ledgers created with specific nature of payment as well as the ledger created with the option **any**.

Assessable Amount: Tally defaults the amount specified against the expenses ledger and skips the field.

Deduct now: This field will be set to Yes or No depending on the tax deduction. Set this field to Yes to deduct the Tax in the same voucher.

TDS Amount: This field displays the Tax amount deducted at source

Payable Amount: This field displays the amount (after TDS) payable to the Party.

After putting the details press Enter to accept it.

Payable Amount as calculated in the TDS Details screen will be defaulted in the Party's Amount (Credit) field. Press Enter to view Bill–wise Details screen.

In Bill–wise Details screen → Select New Ref as the Type of Ref → In the Name field enter the Bill No → Skip the Due Date or Credit Days field → Accept the default amount allocation and Dr/Cr. By default Tally displays the Bill amount in the amount field as the credit balance → Press Enter, selects New Ref as Type of Ref and Enter Bill no → Skip the Due Date or Credit Days field and accepts the default amount allocation and Dr/ Cr. By default Tally displays the Tax amount in the amount field as the debit balance.

The completed Journal Voucher is displayed as shown:



Note: Journal voucher is generally used to record transactions on due basis i.e., firstly a due entry in favors of the party is created when the bill is received and then at the time of settlement of the referred bill, a payment entry is passed.

Payment to Party →

Ex: On April 20, 2013, payment of Rs. 3,92,000 is made towards bill no. Bill-220 to Super Agencies for the purchase of Advertisement services, vide cheque no. 336584

Record the transaction in Payment Voucher → Go to Gateway of Tally > Accounting Vouchers > Press F5: Payment → Press F2 and change date to 20-04-2013 → In Debit field select Super Agencies from the List of Ledger Accounts → Enter Rs. 3,92,000 in Amount field and press enter to view Bill-wise Details screen → In Bill-wise Details screen → Select Agst Ref in the Type of Ref → Select Bill-220 from the List of Pending Bills in Name field, Amount is defaulted automatically.

In Credit field select ICICI Bank from the List of Ledger Accounts, Amount is defaulted automatically → Enter Cheque No. 336584 in Bank Details section (Inst No)

Completed Payment Voucher is displayed as shown:



Press Enter to Accept it.

Payment of TDS →

Payment of TDS (Using TDS Helper)→ All the Tax deducted during a month is to be paid to the credit of Government on or before 7th of the next month. In case 7th of the month happens to be a Sunday or a bank holiday payment can be made on the next working day. TDS amount shall be paid to the government account through any designated branches of the authorized banks, along with Income Tax Challan No.281.

Ex: On May 5, 2013, paid TDS of Rs. 8,000 towards Advertisement Expenses, vide cheque no. 336725 for the month of April, 2013.

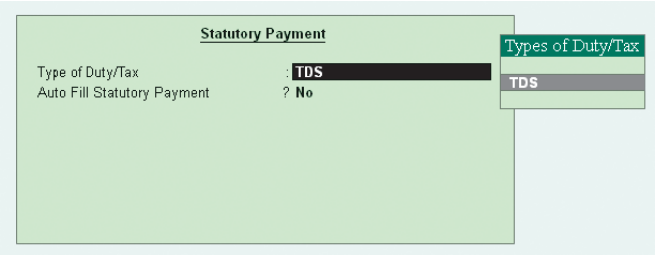
First you have to configure the Payment Voucher. Steps are as follows:

Go to Payment Voucher → Press F12 → Set Use Single Entry mode for Pymt/Rcpt/Contra to Yes

Now you record the transaction by using following steps:

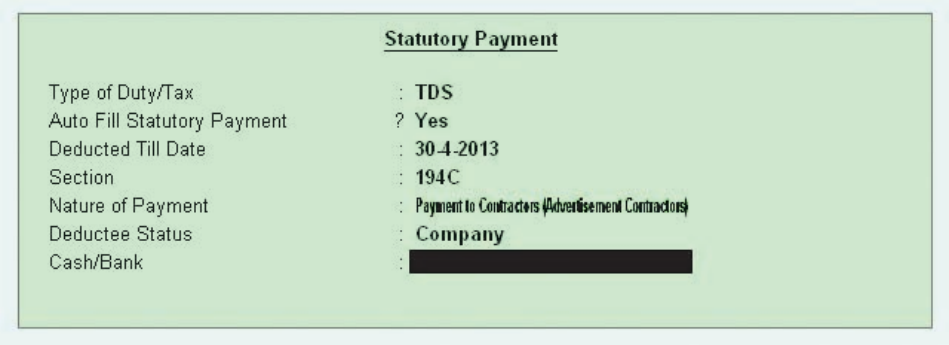
Press F2 and change date to 05-05-2013 → Press Alt+S or click on S: Stat Payment button on the Buttons Bar to view Statutory Payment screen →

Type of Duty/Tax: In this field select the Tax/Duty Type towards which tax payment entry is being recorded. Here we are recording TDS payment entry, hence select TDS from the Type of Duty/Tax



Auto Fill Statutory Payment: Set this option to YES to auto calculates and fills the tax payable to the Government

Set this option to NO, if the user wants to manually select the tax ledger and tax bills.



Deducted Till Date: In this field user may enter, till date of the period for which the TDS values should be computed and auto-filled. Enter 30-04-2013 as the Till Date.

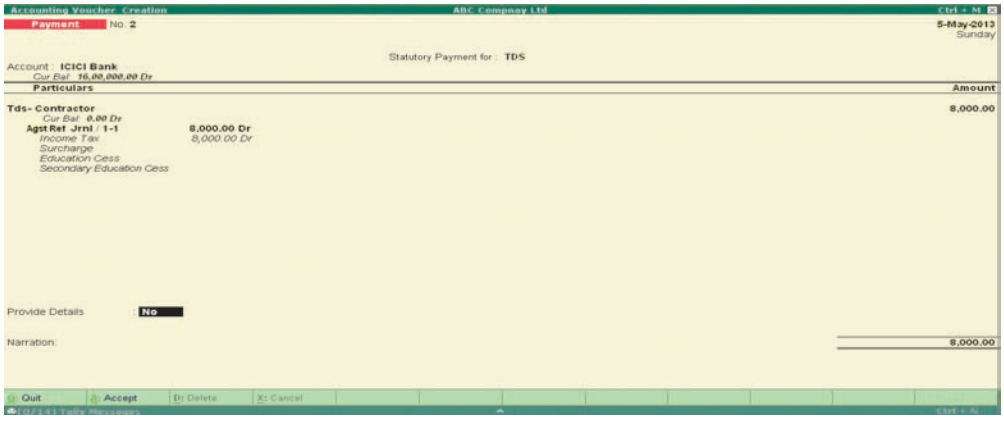
Section: As per the Act, separate TDS challans to be submitted for the payment of tax under each section. In this field, Tally displays all the Sections under which, Tax deducted is pending for payment. Select Section 194C from the list of section.

Nature of Payments: Based on the section selected in the Section field, Tally displays the section related nature of payments under which, Tax deducted is pending for payment. Select Payment to Contractors (Advertisement Contractors) as the Nature of Payment.

Deductee Status: Select the Deductee Status as Non Company.

Cash/ Bank: Depending on the mode of payment (Cash or Cheque) Cash or Bank ledger will be selected. Select ICICI Bank from the List of Ledger Accounts.

The completed Statutory Payment screen is displayed as shown:



- Press Enter to accept the Statutory Payment screen.
- The Bank Name through which the payment is made and TDS payable amount (with the respective bill details) will be auto-filled.
- Set the option Provide Details to Yes to enter TDS payment details
- In the Payment Details Screen
- **From Date:** In this field enter the From date of the period for which the payment is made
- **To Date:** In this field enter the To date of the period for which the payment is made
- **Cheque/DD No:** In this field user can enter either the cheque or the DD No through which the TDS payment is made. In this transaction payment is made through cheque no. 336725.
- **Name of the Bank:** This field is provided to mention the name of authorised bank, where the payment is made.
- **Bank Account Number:** Enter the bank account number in this filed
- **Branch Name:** Enter the bank Branch name in this field.
- **BSR Code:** Enter the BSR code of the branch. BSR code is a 7 digit number allotted by Reserve Bank of India (RBI) to bank branch.
- **Challan No.:** In this field enter the TDS payment Challan number. If the TDS payment chal lan details are not available at the time of recording the TDS payment entry, such details can be either by reconciling the TDS ledger or by altering the payment voucher.
- **Challan Date:** Enter the Challan Date.

The completed Payment Details screen is displayed as shown:

Payment Details

From Date	: 1-Apr-2013
To Date	: 30-Jun-2013
(Note: This payment belongs to the above Quarter)	
Cheque/DD No	: 336725
Cheque/DD Date	: *5-May-2013*
Name of Bank	: ICICI Bank
Bank Account Number	: 0056478954
Branch Name	: M.G. Road
BSR Code	: 0054789
Challan No.	: 05644
Challan Date	: 5-5-2013
(Note: All the above details will be used in Challan, Forms & Returns)	

Now Press Enter to accept the details and Save the Voucher.

Generating TDS Challan (ITNS 281)→

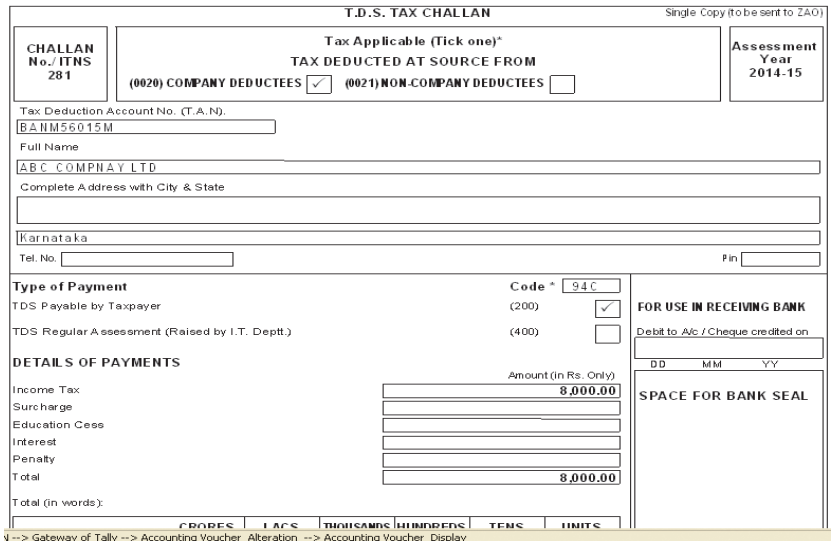
Tax is remitted to the government account through Challans. For making the TDS payment, Challan No. 281 is used.

In Tally TDS Challan (ITNS 28) will be printed from the TDS payment voucher.

To print the TDS Challan for the transaction entered on 05-05-2013:

- Press PageUp to go back to payment voucher entry
- Click on Print button or Press Alt + P from the payment voucher to view the Voucher Printing screen

TDS Challan is displayed as shown:



T.D.S. TAX CHALLAN — Single Copy (to be sent to ZAO)

CHALLAN No./ ITNS 281

Tax Applicable (Tick one)*
TAX DEDUCTED AT SOURCE FROM
(0020) COMPANY DEDUCTEES [✓] (0021) NON-COMPANY DEDUCTEES [ ]

Assessment Year 2014-15

Tax Deduction Account No. (T.A.N.): BANM56015M

Full Name: ABC COMPNAY LTD

Complete Address with City & State:

Karnataka

Tel. No. | Pin

Type of Payment — Code * 94C

TDS Payable by Taxpayer (200) [✓]

TDS Regular Assessment (Raised by I.T. Deptt.) (400) [ ]

FOR USE IN RECEIVING BANK

Debit to A/c / Cheque credited on: DD MM YY

DETAILS OF PAYMENTS — Amount (in Rs. Only)

Income Tax	8,000.00
Surcharge	
Education Cess	
Interest	
Penalty	
Total	8,000.00

SPACE FOR BANK SEAL

Total (in words): CRORES | LACS | THOUSANDS | HUNDREDS | TENS | UNITS

--> Gateway of Tally --> Accounting Voucher Alteration --> Accounting Voucher Display

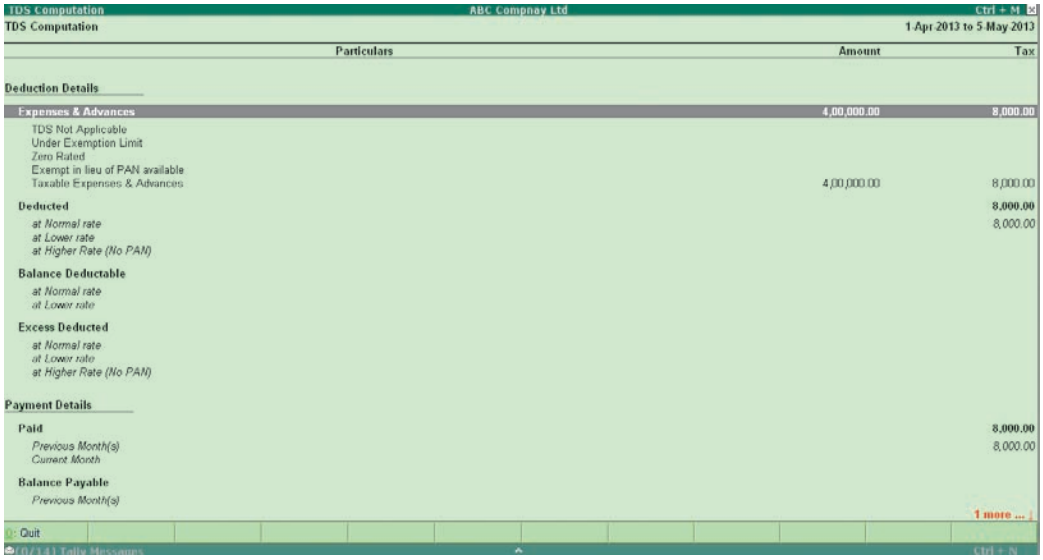
TDS Reports→

Tally helps the user to generate the TDS Computation Report, TDS Challan, Statutory Returns and other related reports at the end of a month, quarter or year, as prescribed under the Act. To view the TDS Reports. Go to Gateway of Tally→ Display→ Statutory Reports → TDS Reports

Computation→

TDS Computation report displays information about TDS transactions. It includes information about the total expenses and advances on which TDS is applicable, TDS amount deducted, balance TDS amount deductible, TDS amount paid and TDS amount pending for payment. To view TDS Computation report:

Go to Gateway of Tally → Display → Statutory Reports → TDS Reports → Computation



TDS Computation — ABC Compnay Ltd — Ctrl + M

TDS Computation — 1-Apr-2013 to 5-May-2013

Particulars	Amount	Tax
Deduction Details		
Expenses & Advances	4,00,000.00	8,000.00
TDS Not Applicable		
Under Exemption Limit		
Zero Rated		
Exempt in lieu of PAN available		
Taxable Expenses & Advances	4,00,000.00	8,000.00
Deducted		8,000.00
at Normal rate		8,000.00
at Lower rate		
at Higher Rate (No PAN)		
Balance Deductable		
at Normal rate		
at Lower rate		
Excess Deducted		
at Normal rate		
at Lower rate		
at Higher Rate (No PAN)		
Payment Details		
Paid		8,000.00
Previous Month(s)		8,000.00
Current Month		
Balance Payable		
Previous Month(s)		

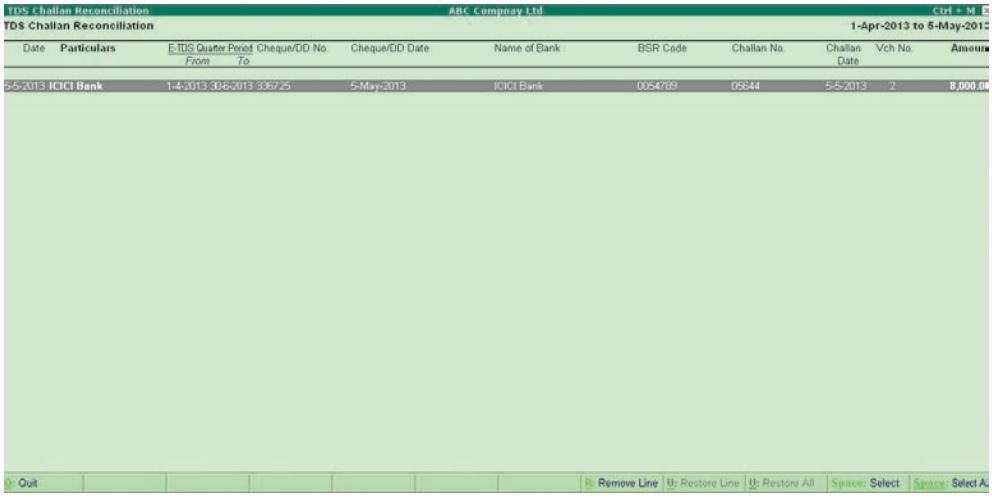
1 more ...

Q: Quit

Challan Reconciliation→

Reconciliation of Challan Payments made to Bank for TDS accounts is done in Challan reconciliation. Go to Gateway of Tally → Display > Statutory Reports → TDS Reports → Challan Reconciliation.

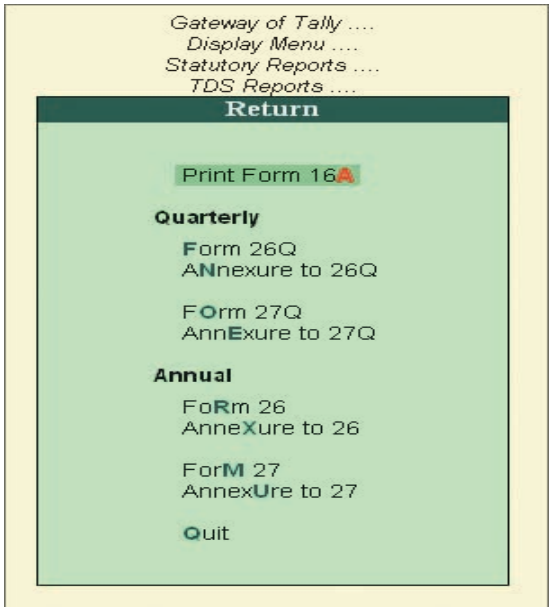
The Challan Reconciliation report is displayed as shown:



TDS Challan Reconciliation screen displays all the vouchers related to the TDS Ledger selected. Challan reconciliation is done only for those vouchers for which the payment details are not provided during voucher entry. For Challan Reconciliation Press F5 key or Click on F5: Challan Reconciliation button to reconcile the challan. TDS Challans can be reconciled either by updating the Cheque/DD No., Name of Bank, Branch Name, BSR Code, Challan No., and Challan Date in the reconciliation screen OR by using Set Challan Details (Alt +S) button from the Buttons Bar to reconcile challans. Click on S: Set Challan Details button to fill the challan details. Enter the details as shown.

Return→

Tally.ERP 9 allows the user to print Form 16 A and all the Quarterly and Annual TDS Return Forms and Annexures.



E–Returns→

The Income Tax department has now notified 'Electronic Filing of Returns of Tax Deducted at Source Scheme, 2003'. It is applicable to all deductors furnishing their TDS return in electronic form. As per this scheme,

- It is mandatory for corporate deductors to furnish their TDS returns in electronic form (e-TDS return) with effect from June 1, 2003.
- For government deductors it is mandatory to furnish their TDS returns in electronic form (e-TDS return) from financial year 2004-2005 onwards
- Deductors (other than government and corporates) may file TDS return in electronic or physical form.

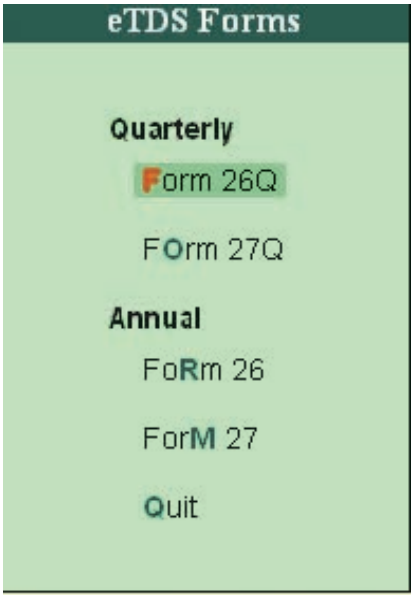
Deductors furnishing TDS returns in electronic form (e-TDS) have to furnish Form 27A. Form 27A is a control chart to be furnished in physical form along with CD/ Floppy containing the e-TDS returns. Form No 27A is required to be furnished separately for each TDS return. Form 27A is a summary of e-TDS returns which contains control totals of 'Amount paid and 'Income tax deducted at source'. The control totals mentioned on Form 27A should match with the corresponding control totals in e-TDS returns.

Forms	Periodicity	Due Date
Form 26Q	Quarterly	On or before 15th July, 15th October, 15th January and 5th June
Form 27Q	Quarterly	On or before 14the July, 14th October, 14the January and 14th April or 14th June
Form 26	Annual	On or before 30th June, following the financial year.
Form 27	Annual	On or before 30th June, following the financial year.
Form 27A	Annual/Quarterly	Filed in physical form with each return i.e. Form 26Q, Form 27Q, Form 26 and Form 27.

E–TDS→

E-TDS menu displays the eTDS Quarterly and Annual Forms, which can be exported from Tally.ERP 9 and validated using TDS/TCS File Validation Utility. To view the E-TDS Forms Go to Gateway of Tally → Display → Statutory Reports → TDS Reports → E–Return → E–TDS

Note: It is mandatory to validate the TDS returns with File Validation Utility to confirm to the requirements as prescribed by the Income tax department. In case of any errors in exported file (Returns), the FVU prompts a error message with error code, the assessee may correct the same and revalidate the returns. The File Validation Utility is available for Quarterly and Annual returns separately.



Tally exports Form 26Q & Form 27Q in the text (.txt) format as prescribed by NSDL.

Outstanding →

In Outstanding reports user can view:

- **TDS Payables:** TDS Payable report gives you information on the status of TDS payable (pending) to Government amounts for a particular Nature of Payment.
- **Ledger outstanding:** TDS Ledger Outstanding report displays ledger wise TDS outstanding. This report can be viewed for all the ledgers or for one ledger
- **Nature of payments Outstanding:** TDS Nature of Payment Outstanding report displays Nature of Payment wise TDS outstanding. This report can be viewed for all the Nature of Payment or for one Nature of Payments
- TDS Not deducted: TDS Not Deducted report displays party wise TDS not deducted details.

UNIT - 10

TALLY.ERP9 - GOODS AND SERVICE TAX

Introduction →

In this chapter we have covered three basic areas of common business practices which are made through Tally ERP, namely, (a) GST related transactions for registered dealer, (b) Buying from unregistered dealer (with RCM) and (c) payment of tax liability under GST.

Under the heading of **(a) GST related transactions for registered dealer** we have gone through the following topics.

1. Create stock items and ledgers
2. Create purchase ledgers
3. Create sales ledgers
4. Create Party (customer) ledgers
5. Create CGST, SGST, IGST ledgers
6. Record Taxable Sale with E-Way Bill
7. Print Sale Invoice with E-Way Bill No.
8. Record Composite Supply
9. Record Taxable Purchase (Local) without e-Way Bill
10. Record Taxable Purchase Return
11. Record Taxable Purchase of capital goods
12. Record Expenses with GST
13. Record Stock Transfer among Branches under GST

Under the heading of **(b) Buying from unregistered dealer (with RCM)** we have elaborated the following topics

1. Create unregistered supplier ledger
2. Record purchase invoice
3. Raise Tax Liability and Tax credit for Purchase from unregistered dealer
4. Payment of tax liability under reverse charge
5. Purchase Return to Unregistered Dealer (Reversed Charged under GST):

We conclude this chapter with a brief discussion on filing offline GST return through Tally ERP.

Goods and Service Tax →

The introduction of Goods and Services Tax on 1st July 2017 was an indirect tax reforms in India by amalgamating a large number of Central and State taxes into a single tax. The aim was to reduce double taxation in a major way. GST is applicable on **supply** of goods or services as against the concept of tax on manufacture of goods and subsequently on sale of goods or services. GST is destination based consumption taxation.

Registration with GST →

Registration under GST act implies obtaining a state-wise PAN-based 15-digit Goods and Services Taxpayer Identification Number (GSTIN) from the tax authority. If a supplier's aggregate turnover in a financial year exceeds twenty lakhs rupees (Rupees ten lakhs for the special category states), he is liable to be registered under GST Act. The person is required to be registered in the state from where his supplies are made. If supply is made within the state (Intra-State) then nature of tax will be CGST and SGST, otherwise IGST (Inter-State). Other than the above mentioned person, the following persons are also liable to be registered compulsorily under this act. Persons making inter-State taxable supply, Casual taxable persons for taxable supply, Persons pay tax under reverse charge, Persons pay tax under sub-section (5) of section 9 (electronic commerce operator), Non-resident taxable persons for taxable supply, Persons require to deduct tax (TDS), Persons who supply taxable goods or services or both as an agent, Input service distributor, persons who supply goods or services through electronic commerce operator who collects tax at source, electronic commerce operator, person supplying online information and database access or retrieval.

Types of Taxes under GST →

- Central Goods and Services Tax (**CGST**) rate is levied by central government on intra-state supply of taxable goods and services.
- State Goods and Services Tax (**SGST**) rate is levied by state government on intra-state supply of taxable goods and services.
- Integrated Goods and Services Tax (**IGST**) rate is levied by central government on inter-state supply of taxable goods and services. This tax is collected by the Central government and distributed among the respective states.
- Union Territory Goods and Services Tax (**UTGST)** rate is levied by the Union Territory (Andaman and Nicobar Islands, Dadra and Nagar Haveli, Chandigarh, Lakshadweep and Daman and Diu) on intrastate (within one Union Territory) supply of taxable goods and services.
  - **Input Tax –** when a registered person incur central tax, state tax, integrated tax or Union territory tax in relation to inward supply of goods or services or both is called Input Tax.
  - **Output Tax –** when a registered person incur central tax, state tax, integrated tax or Union territory tax in relation to outward supply of goods or services or both is called output Tax (Excludes tax payable on reverse charge mechanism).
  - **Input Tax Credit:** Payment of output tax liability is subject to set-off of the tax already paid on inward supplies (i.e., credit against tax already paid on purchase) and pays the balance amount. It is called input tax credit (ITC).

ITC can be avail against each of these 3 taxes are as follows:

- ✓ CGST ITC – can be offset against CGST and IGST
- ✓ SGST ITC – can be offset against SGST and IGST
- ✓ IGST ITC – can be offset against IGST, CGST and SGST

Reverse Charge Mechanism →

It is a system where supplier of goods and services does not pay tax but receiver becomes liable to pay tax and deposit with tax authority. It means chargeability turn into reverse. This mechanism is applicable in the following cases.

1. When an unregistered vendor supplies goods or services to a person registered under GST. Then required amount of GST (whether CGST, SGST or IGST) will have to be paid by the recipient of goods or services by self invoicing mode directly to the tax authority under RCM. [RCM is not applicable if aggregate value of such supplies does not exceed ₹ 5000 per day).
2. Applicable on certain goods or services notified by the government under RCM.
3. RCM is applicable on importing of goods and services. Here, IGST is calculated on Base Price + Custom Duty.

GST Tax Invoice →

An invoice or a bill of supply is a record of goods sent or services rendered, along with the amount due for payment. It is issued for sale, barter, exchange, transfer, license, rental, lease or disposal within a prescribed time. A registered supplier requires providing **GST-complaint invoices** to their customer. A GST-compliant invoice should contain Supplier and recipient (Registered) name, address, address of delivery, a consecutive serial number (unique for a financial year), date of issue, GSTN, HSN/SAC code for goods or services, description of goods and services, Taxable value and discounts, rate and amount of tax (central tax, State tax, integrated tax, cess), whether GST is payable on reverse charge basis, signature of supplier or his agent.

Supply of goods are required **three copies of the invoice** - Original, Duplicate, and Triplicate. The original invoice is marked as 'Original for recipient' and issued to the receiver. Duplicate copy is marked as 'Duplicate for transporter' and issued to the transporter. It is not required if supplier obtain Invoice reference number from the GST portal. Triplicate copy is retained by the supplier in the name of 'Triplicate for supplier'.

Supplies of services are required two copies of the invoice- Original, Duplicate. Original invoice is marked as 'Original for recipient' and issued to the receiver. The duplicate copy is retained by supplier, and is marked as 'Duplicate for supplier'.

On the other hand, a **Bill of Supply** can be issued by a registered supplier for Supply of exempted goods or services and Supplier is paying tax under composition scheme.

e-Way Bill →

Electronic way bill is generated through e-Way Bill Portal before the commencement of movement of goods. A registered person should generate an e-way bill if movement of goods is more than ₹ 50,000 in value in a vehicle. After generating an e-way bill, a unique e-way bill number (EBN) is allocated and make it available to the supplier, recipient, and transporter. E-way bill can be generated by registered person and transporter.

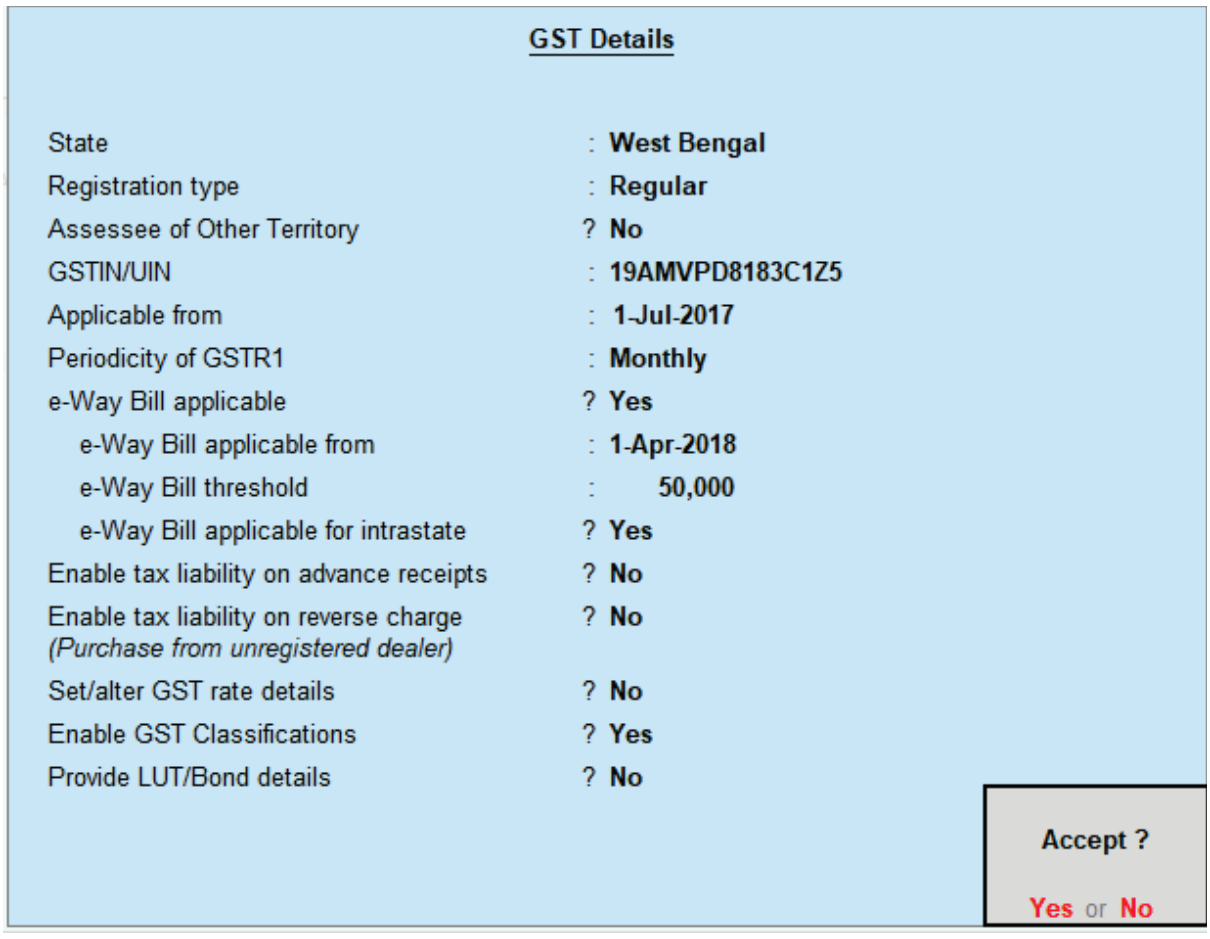
Activate GST in Tally ERP →

It takes a one time configuration for GST features to be enabled in Tally ERP 9. Follow the steps given below to configure GST for a newly created company.

Note: Once activated, GST-related features are available in ledgers, stock items, transactions and GST returns can be generated.

A. Gateway Of Tally > F11>F3>Enable Goods and Services Tax (GST) - Yes .

B. **Set/alter GST details** - **Yes**.



C. The **GST Details** screen is shown, with the

- **State** (Select state for your company). It helps in identifying local and interstate transactions.
- Select the **Registration Type** as **Regular** or **Composition** .

Set GST details for regular dealers

1. Turn the option **Assessee of Other Territory** to **Yes** if your business is located in the Exclusive Economic Zone (other territory).
2. Put the **GSTIN/UIN** for the business. This can be printed in the invoices as required.
3. Mention **Applicable from** date. GST will be applicable for your transactions from this date onwards.
4. Select the **Periodicity of GSTR-1** as **Monthly** or **Quarterly**, based on your business turnover.
5. E-Way Bill: Enable e-Way Bill applicable to Yes. Mention the date from which **e-Way Bill applicable from.** Set the **e-Way Bill threshold limit**. Also mention whether e-Way Bill applicable for intrastate.
6. Set the option **Enable tax liability on advance receipts** to **Yes** to turn on calculation of tax liability on advance receipts.

If your turnover was less than ₹ 1.5 crores in the previous financial year, you need not pay tax on advance receipts. Calculation of tax liability on advance receipts for supply of goods is disabled by default.

If the turnover of business is above ₹ 1.5 crores, set the option to **Yes** to calculate tax liability on advance receipts. The liability will be included in **GSTR-1** and **GSTR-3B** returns.

7. To activate calculation of tax liability for reverse charge on purchases from unregistered dealer, Set the option **Enable tax liability on reverse charge (Purchase from unregistered dealer)** to **Yes**.

8. **Set/Alter GST rate details:** you can set GST rate for your all GST related transactions at company level, stock group level, stock item level, account ledger group level, and ledger level. You can also set the GST rates for a particular price range/slab for multiple stock items.

   At company level setting, you have to set this option to **yes** which implies that the given GST rate will be applicable for all goods and service related transaction by default. If your company deals in a single product or service OR a single GST rate then you can set this option to yes by providing HSN/SAC details, tax details, tax type with respective rate.

   In other cases, it would better to keep this option **No**.

9. **Enable GST classification:** You can turn this option to **yes** in order to record the tax rate and other details for a category or class of goods or services attracting a specific GST rate. For example, creating GST Classifications based on electronic product or HSN code. When we add a new product under the same class or category, the tax details of the goods or services will be automatically captured. You can create GST Classifications for an accounts-only company as well.

10. **Provide LUT/Bond details**: Export can be recorded as using sales voucher. There are three types of export. Taxable export, exempt export and export under LUT/Bond (No tax is applicable). Export under LUT/bond is applicable when exporters sign up a letter of undertaking with the concerned department for exporting of the goods without the payment of duty.

    To provide details of the LUT/bond, set the options **Provide LUT/Bond details to yes**, and enter the details in the **LUT/Bond Details** screen.

Set GST details for composition dealers →

If you are registered under the Composition Scheme you need to pay output tax at fixed rate of total turnover, which is 2% for manufacturer, 5% for restaurant sector, and 1% for traders (At present). No input tax credit is available to composite dealers. You have to file quarterly return and annual return. You can identify turnover from the Profit & Loss A/c, or by selecting Sales Accounts in the Group Summary Ledger report for a specified period.

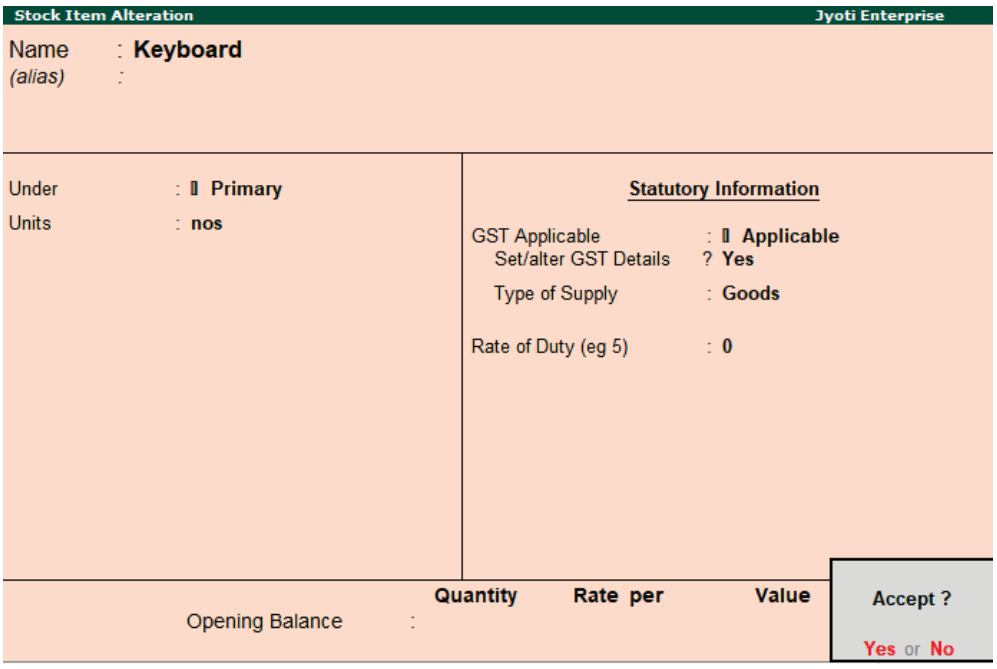
- Set the option **Enable tax rate for purchase (Includes purchases under reverse charge)** to yes will help you to enter tax rate in the ledgers and stock items for evaluating GST in transactions.

A. GST Related transactions for Registered Dealer

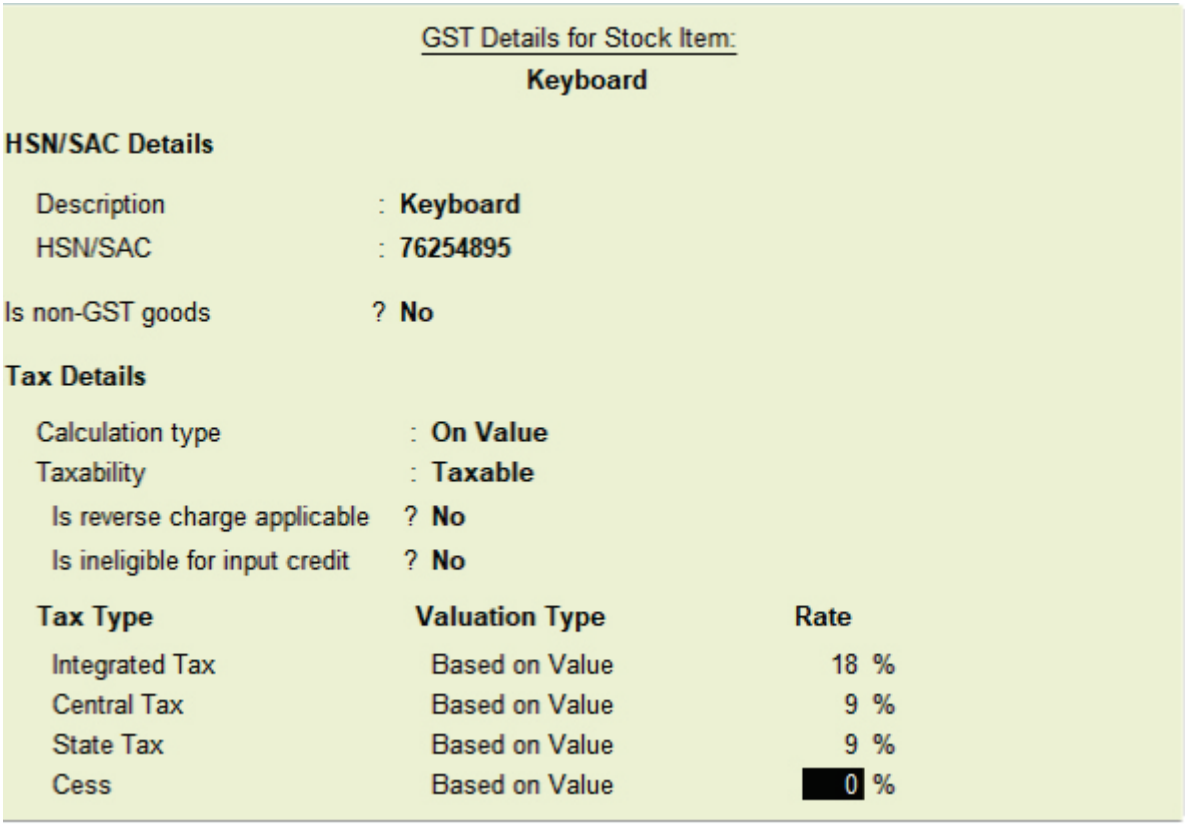
1. **Create stock items and ledgers**:

   It helps you to maintain stock details of each item handled in your business. You can provide the tax rate for calculating the tax at the time of purchase and sales invoice.

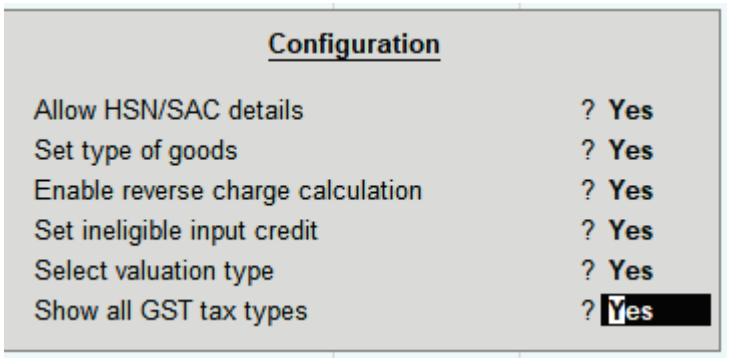
- **Gateway of Tally > Inventory Info. > Stock Items > Create**



- Set/alter GST Details? > Yes, specify the required details



- If the above screen does not appear with all the details and types then press F12 (Configuration) and turn the fields Yes

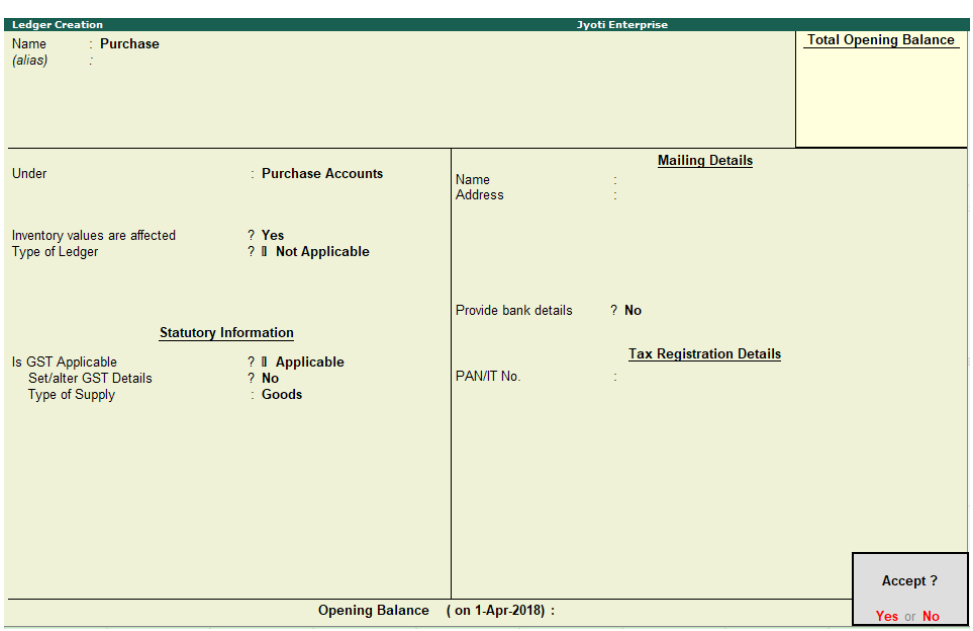


Taxability: In this section you will get three options like Exempt, Nil Rated (0% tax rate under GST) and Taxable. To view the history of tax rate changes, press **Alt+L**.

- Press **Enter** to accept.

2. Create purchase ledgers

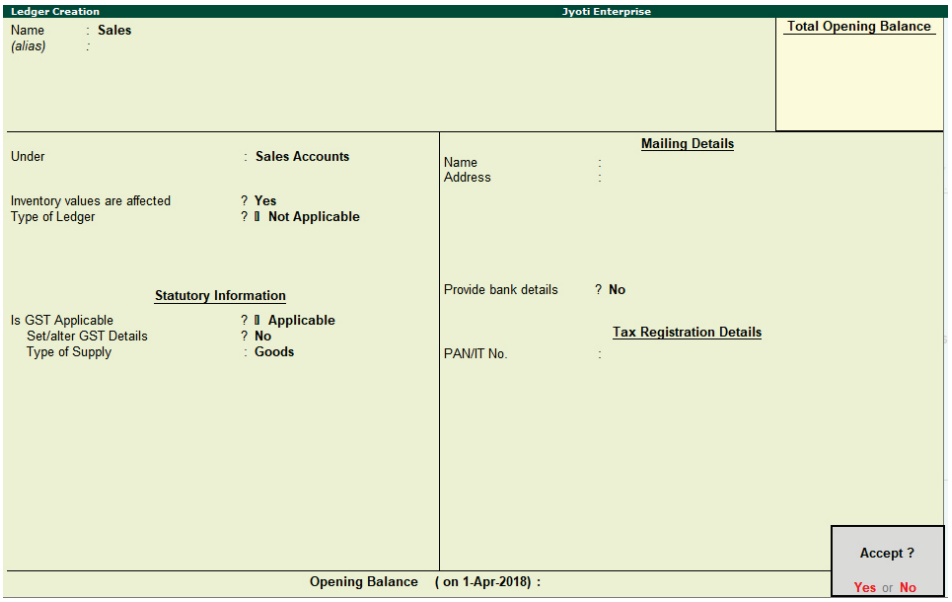
- **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create (Single Ledger)**.



- Select **Purchase Accounts (Under)**, from the **List of Groups**.
- **Is GST Applicable** - **Applicable**.
- **Set/alter GST Details** – **No** [If you deals with many Purchase items but same tax rate turn this option to Yes and specify tax rate. Then all kinds of purchase passes through this account will consider given fixed rate of GST for calculating tax liability. If you purchase items with multiple tax rates, turn it to **NO** and set all GST details at the stock item or stock group level.]
- Press **Enter** to accept.

3. **Create sales ledgers**

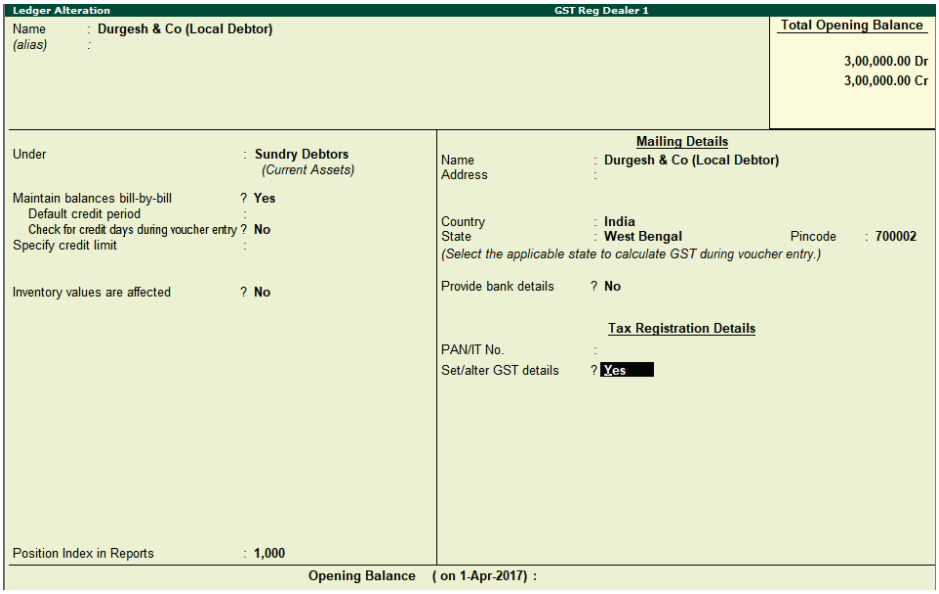
- **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create**. **(Single Ledger).**



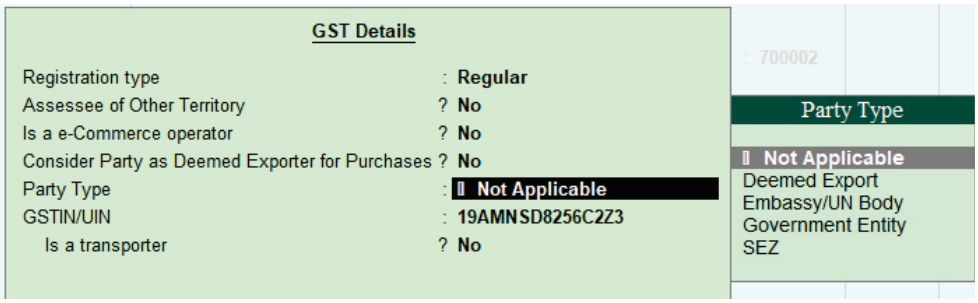
- Select **Sales Accounts (Under)**, from the **List of Groups**.
- **Is GST Applicable** - **Applicable**.
- **Set/alter GST Details** – **No [**If you deals with many sale items but same tax rate turn this option to Yes and specify tax rate. Then all kinds of sale passes through this account will consider given fixed rate of GST for calculating tax liability. If you sell items with multiple tax rates turn this option to **No** and set all GST details at the stock item or stock group level.]
- Press Enter to accept.

4. **Create Party (customer) ledgers**

- **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create**.



- Enter name of supplier under sundry Creditor or customer under Sundry Debtor
- Turn **Maintain balances bill-by-bill option** to **Yes**.
- Enter **Default credit period** and other details if any.
- Set **Inventory values are affected** to **No**
- Set the option **Set/Alter GST Details? Yes**

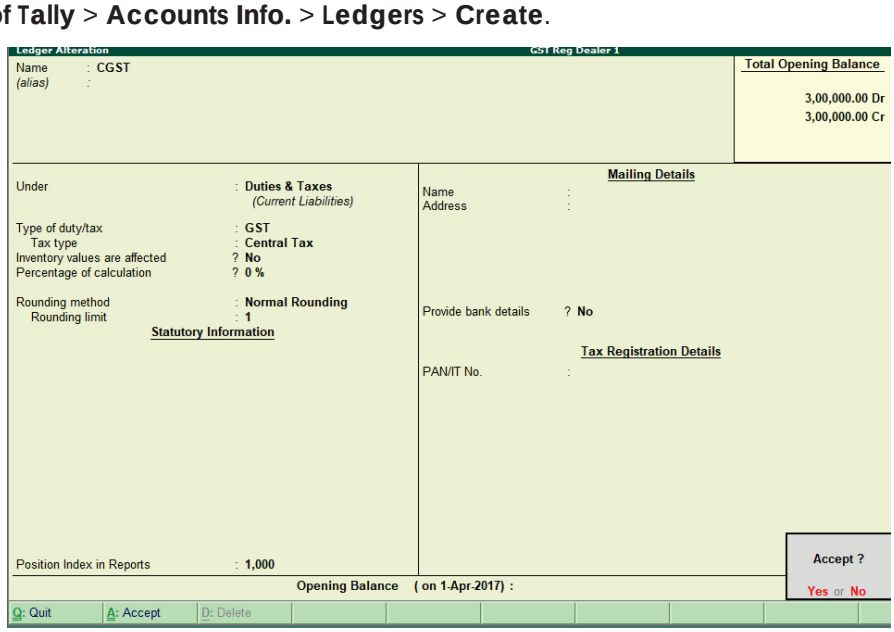


- Specify **Registration type** from the list (Composition, Consumer, Regular, Unregistered)
- If the party is an **Assessee of Other Territory**, set it to **Yes**.
- Mention whether party is a e-Commerce operator
- Whether party is to be considered as Deemed exporter for purchases.
- Set Party type
- Enter the 15-digit **GSTIN/UIN**
- Mention whether the party is a transporter
- Press **Enter** to save.

5. **Create CGST, SGST, IGST ledgers**

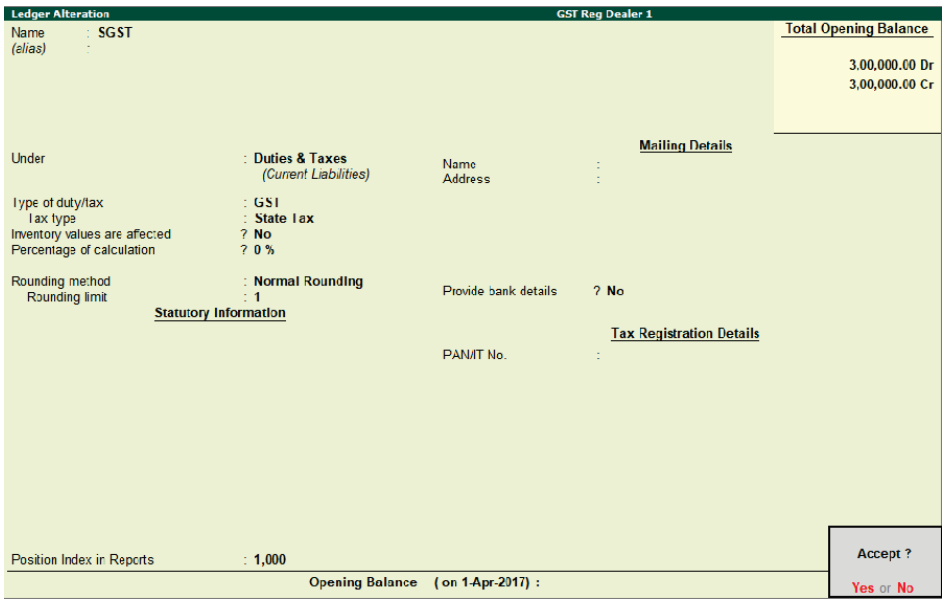
In Tally, a single CGST, SGST and IGST ledger can accommodate all types of input and output tax liability.

- **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create**.

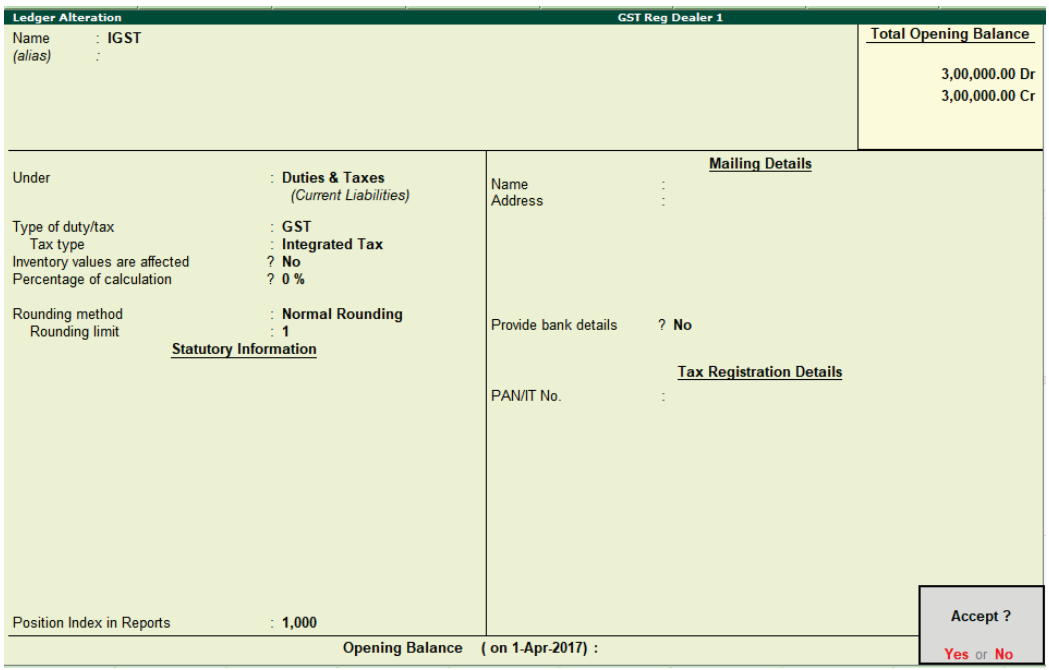


- Specify the name of the ledger [Central GST (CGST)] under Duties & Taxes
- Set Type of duty/tax is GST
- Set tax type as **Central Tax** [Other available options are Cess, Integrated tax and State tax]
- Set the field Percentage of Calculation to **No**
- Select Rounding method as per your choice and accept.

In similar way you can create SGST ledger. Set tax type as **State Tax** [as given below]



To create IGST ledger you have to follow similar procedure as mention in CGST. Set tax type as **Integrated Tax** [as given below]

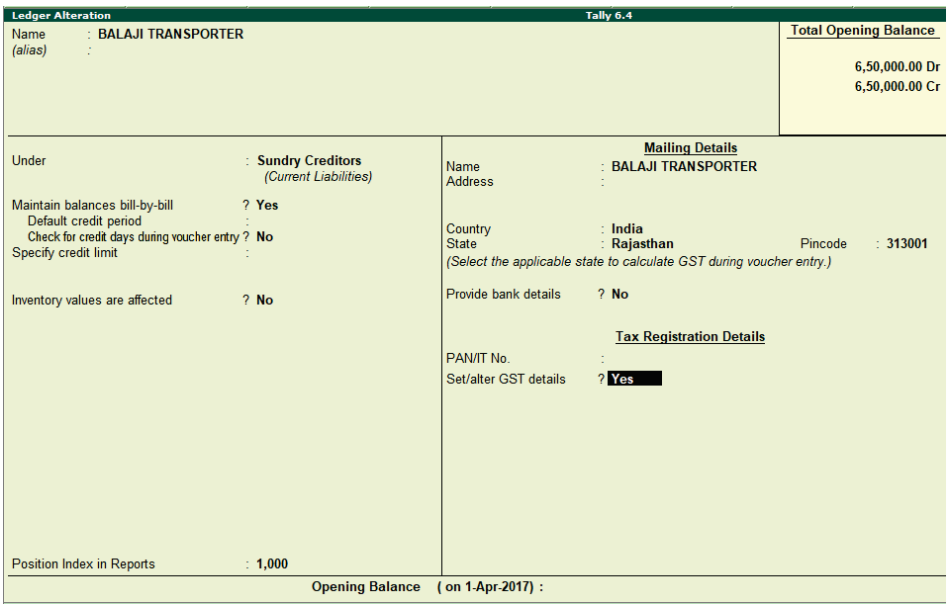


6. **Record Taxable Sale with E-Way Bill:**

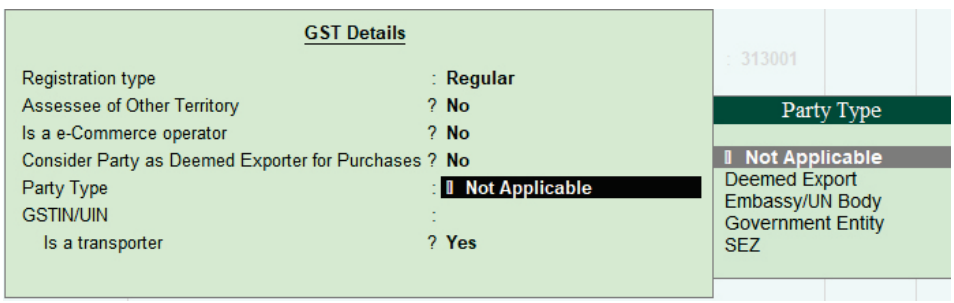
➢ **Create transporter ledger**. Transporter is to be treated as sundry creditor.

Gateway of Tally > **Accounts Info.** > **Ledgers** > **Create (Single Ledger)**. Set transporter name under Sundry Creditor. Put other details as follows.

- Set/Alter GST Details: **Yes**



- If your transporter type is **Regular or Composition**, you have to specify his GSTIN/UIN number and set '**is a transporter'** to **yes.**

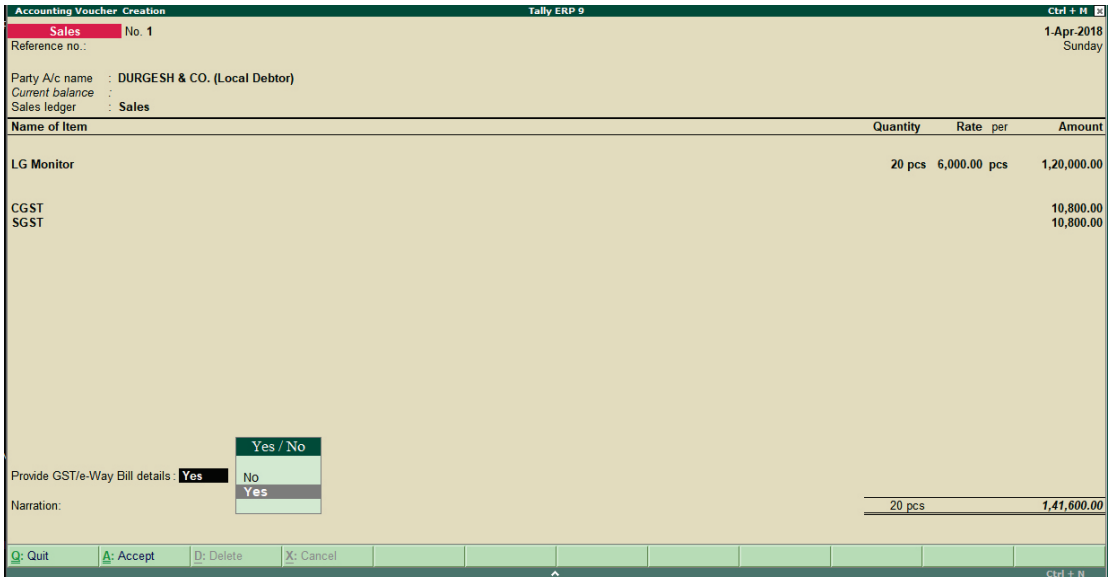


- If your transporter is not registered under GST (Unregistered Type), he will provide you 15 digit transporter ID obtain from e-way bill portal.



➢ **Pass the sales voucher**

- **Gateway of Tally > Accounting Voucher > Sales** [providing invoice details and set GST/e-way bill details to **Yes]**



- Before filling up all the required fields in the e-Way bill press **F12** to enter the mandatory details for generating e-Way Bill. Set **Enable Consolidated e-Way Bill** to **Yes** and **Show Consignor Details** to **Yes**.
- At the moment of generating invoice we do not have e-way bill number. It needs to be collected from e-Way bill portal after invoice is made.

Additional Details : Sales Taxable

e-way Bill Details

e-Way Bill No.	:	Date	:
Consolidated e-Way Bill No.	:	Date	:
Sub Type*	: Supply	Document Type*	: Tax Invoice

Transporter Details

Mode*	: Road	Distance (in KM)*	: 125
Transporter Name	: Balaji Transport	Vehicle Number**	: WB/12/2589
Doc/Lading/RR/AirWay No.	: A7236589	Date**	: 1-Apr-2018
Transporter ID**	: 19ABJDO6542C2XK		

Consignor Details (From)

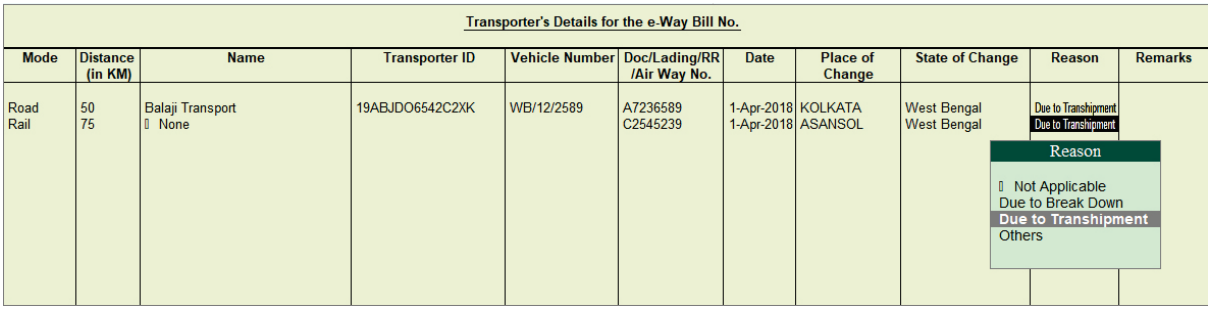
Consignor	: Tally ERP 9		
Address1	:		
Address2	:		
Place	:	Pincode*	: 700001
State*	: West Bengal	GSTIN/UIN*	: 19ANDJK8542C2ZL

Consignee Details (To)

Consignee	: DURGESH & CO. (Local Debtor)		
Address1	:		
Address2	:		
To Place(Destination)	:	Pincode*	: 700201
State*	: West Bengal	GSTIN/UIN*	: 19DGHVJ8954V2ZL

** Indicates mandatory fields*
*** If Road is the Mode of transport, either Transporter ID and Date or Vehicle number is mandatory.*

- Sub type indicates purpose of movement of the goods. Movements for Exhibition or Fairs, Export, For own use, Job Work, Lines Sales (When output of one unit/division being transported as input for next production line/unit/division in the same organisation), Others, Recipient not Known, SKD/CKD (Semi Knocked Down and Complete Knocked Down. In implies condition of goods while in transit), Supply.
- Fill the e-Way bill detail. If modes of transportation or vehicles are multiple then press Ctrl + T and put the transporter details. Then accept the Transporter's Details screen.

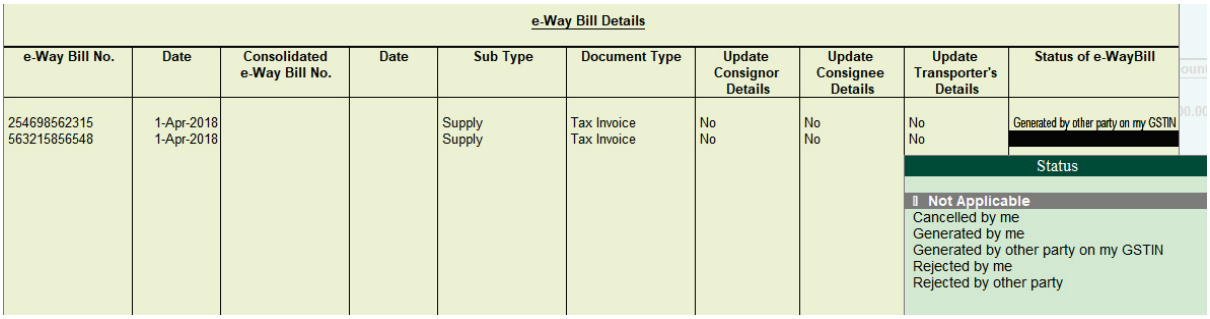


Transporter's Details for the e-Way Bill No.

Mode	Distance (in KM)	Name	Transporter ID	Vehicle Number	Doc/Lading/RR /Air Way No.	Date	Place of Change	State of Change	Reason	Remarks
Road	50	Balaji Transport	19ABJDO6542C2XK	WB/12/2589	A7236589	1-Apr-2018	KOLKATA	West Bengal	Due to Transhipment	
Rail	75	None			C2545239	1-Apr-2018	ASANSOL	West Bengal	Due to Transhipment	

Reason
Not Applicable
Due to Break Down
Due to Transhipment
Others

- If you need to generate multiple e-Way bill for a single transaction press Alt + W (e-Way Bill Details). Fill all the details and accept e-Way bill Details Screen.

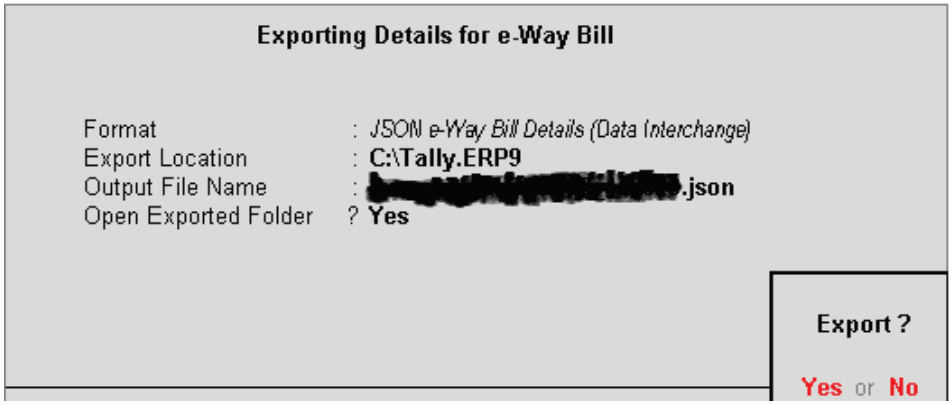


e-Way Bill Details

e-Way Bill No.	Date	Consolidated e-Way Bill No.	Date	Sub Type	Document Type	Update Consignor Details	Update Consignee Details	Update Transporter's Details	Status of e-WayBill
254698562315	1-Apr-2018			Supply	Tax Invoice	No	No	No	Generated by other party on my GSTIN
563215856548	1-Apr-2018			Supply	Tax Invoice	No	No	No	

Status
Not Applicable
Cancelled by me
Generated by me
Generated by other party on my GSTIN
Rejected by me
Rejected by other party

- After accepting sales invoice, **Exporting Details for e-Way Bill** screen will appear. Press Enter and put the JSON file in a folder. **[invoice details cannot be exported without e-Way Bill details and HSN for the stock item]**



To generate the e-Way Bill, upload the JSON file through GST portal. Open **e-Way Bill System** > **e-Way Bill Portal.** Then return to the invoice in Tally and put the e-Way Bill number and Date to update e-Way bill information.

7. **Print Sale Invoice with E-Way Bill No.:**

- Open your sale invoice under Accounting Voucher Alteration mode. Press Alt + P (Print), Voucher Printing screen will open. Press F12 and turn **Print e-Way Bill No**. to **Yes,** accept invoice configuration screen and press Enter to Print.

Tax Invoice

Tally ERP 9 GSTIN/UIN: 19ANDJK8542C2ZL State Name : West Bengal, Code : 19	Invoice No. **1**	e-Way Bill No. 423568569852	Dated **1-Apr-2018**
	Delivery Note		Mode/Terms of Payment
	Supplier's Ref. **SALE/001/APR**		Other Reference(s)
Buyer **DURGESH & CO. (Local Debtor)** GSTIN/UIN : 19DGHVJ8954V2ZL State Name : West Bengal, Code : 19	Buyer's Order No.		Dated
	Despatch Document No.		Delivery Note Date
	Despatched through		Destination
	Terms of Delivery		

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**LG Monitor**	4568	**20 pcs**	6,000.00	pcs	**1,20,000.00**
	CGST					**10,800.00**
	SGST					**10,800.00**
	Total		**20 pcs**			**₹ 1,41,600.00**

Amount Chargeable (in words) *E. & O.E*

INR One Lakh Forty One Thousand Six Hundred Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
4568	1,20,000.00	9%	10,800.00	9%	10,800.00	21,600.00
Total	**1,20,000.00**		**10,800.00**		**10,800.00**	**21,600.00**

Tax Amount (in words) : **INR Twenty One Thousand Six Hundred Only**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for Tally ERP 9

Authorised Signatory

This is a Computer Generated Invoice

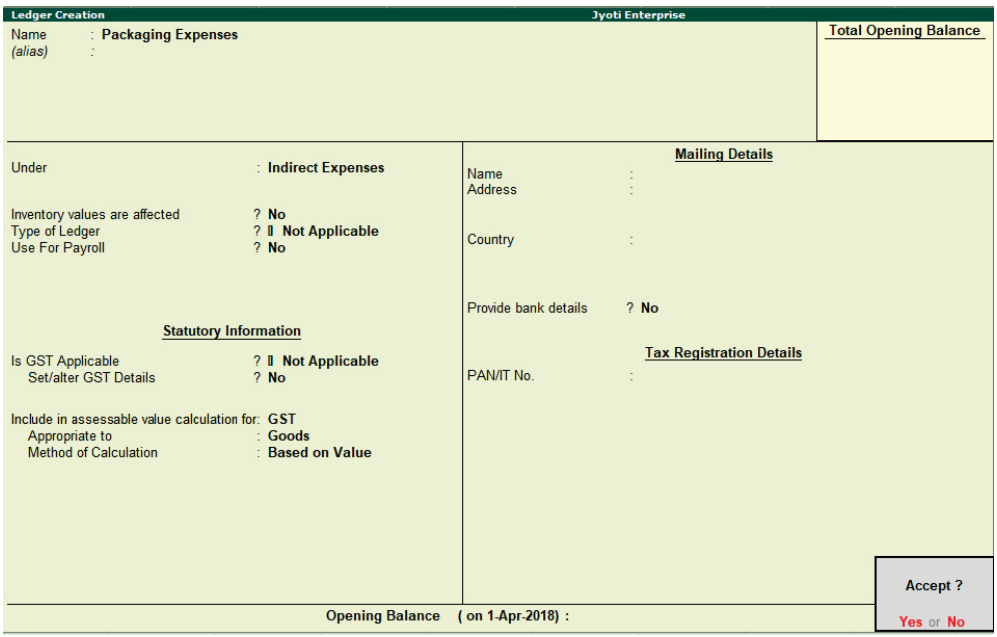
8. **Record Composite Supply:**

Under GST, a composite supply would mean a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply: Illustration: Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply.

- **Create composite Supply (Service) ledger:**

  These kind of ledgers for service which form part of the item or service value need to be shown in the invoice, such as delivery, packaging etc. It is considered as composite supply.

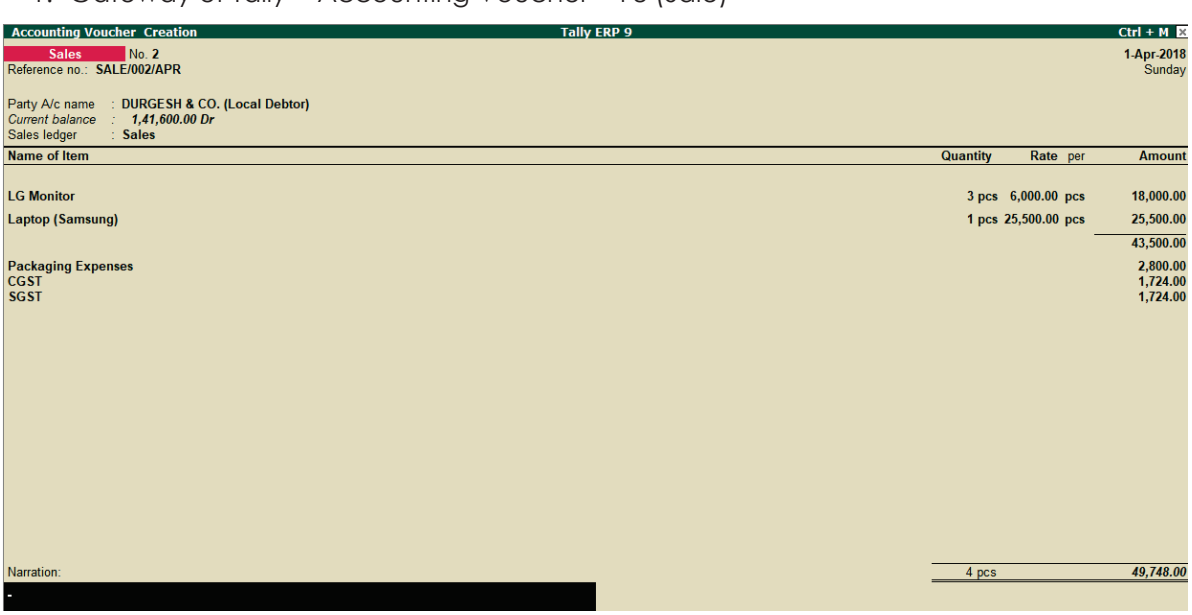
1. **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create (Single Ledger).**



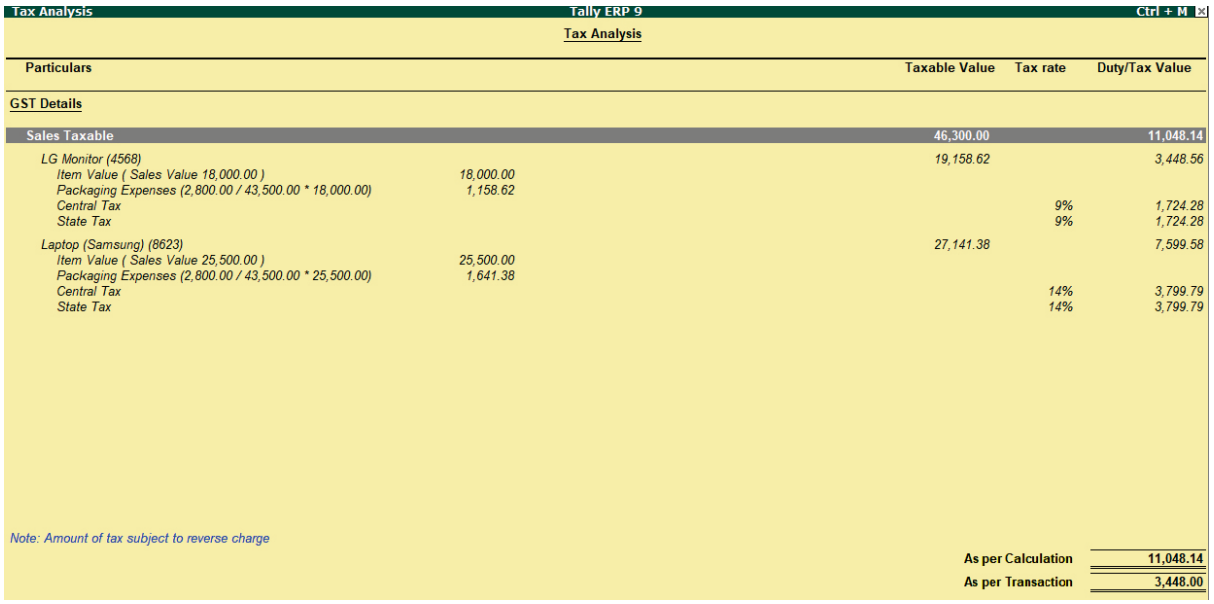
2. Write ledger name (Example: Packaging Expenses) and Select **Direct Expenses/Indirect Expenses** for expenses from **List of Groups**
3. **Type of Ledger** - **Not Applicable**.
4. **Is GST Applicable?** - **Not Applicable**.
5. **Include in assessable value calculation for** - **GST**.
6. Appropriate to **Goods**, for additional expenses or incomes on goods and **Services**.
7. Press **Enter** to accept.

- **Sales of Composite supply (Goods considered as principal item)**

1. Gateway of Tally > Accounting Voucher > F8 (Sale)



2. You can see the tax break up by pressing Alt+A (Tax Analysis) then Alt + F1 (Detailed).



Tax Analysis — Tally ERP 9 — Ctrl + M

Tax Analysis

Particulars		Taxable Value	Tax rate	Duty/Tax Value
GST Details				
Sales Taxable		46,300.00		11,048.14
LG Monitor (4568)		*19,158.62*		*3,448.56*
Item Value (Sales Value 18,000.00)	*18,000.00*			
*Packaging Expenses (2,800.00 / 43,500.00 * 18,000.00)*	*1,158.62*			
Central Tax			*9%*	*1,724.28*
State Tax			*9%*	*1,724.28*
Laptop (Samsung) (8623)		*27,141.38*		*7,599.58*
Item Value (Sales Value 25,500.00)	*25,500.00*			
*Packaging Expenses (2,800.00 / 43,500.00 * 25,500.00)*	*1,641.38*			
Central Tax			*14%*	*3,799.79*
State Tax			*14%*	*3,799.79*

Note: Amount of tax subject to reverse charge

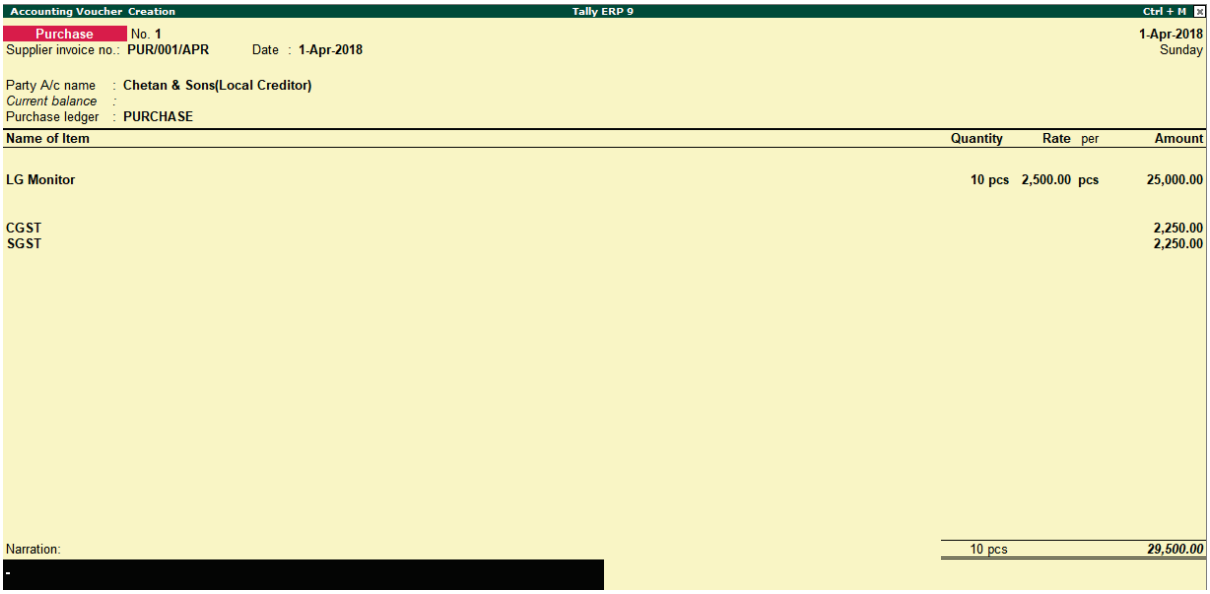
As per Calculation 11,048.14

As per Transaction 3,448.00

[Packaging expenses is apportioning on the basis of value of principal supply (Goods). At the time of "packaging expenses" ledger creation, we have chosen method of calculation as Based on Value. Otherwise, you may consider it as Based on Quantity].

9. Record Taxable Purchase (Local) without e-Way Bill:

- Gateway of Tally > Accounting Voucher > F9 (Purchase)



Accounting Voucher Creation — Tally ERP 9 — Ctrl + M

Purchase No. 1 — 1-Apr-2018 Sunday

Supplier invoice no.: PUR/001/APR Date : 1-Apr-2018

Party A/c name : Chetan & Sons(Local Creditor)

Current balance :

Purchase ledger : PURCHASE

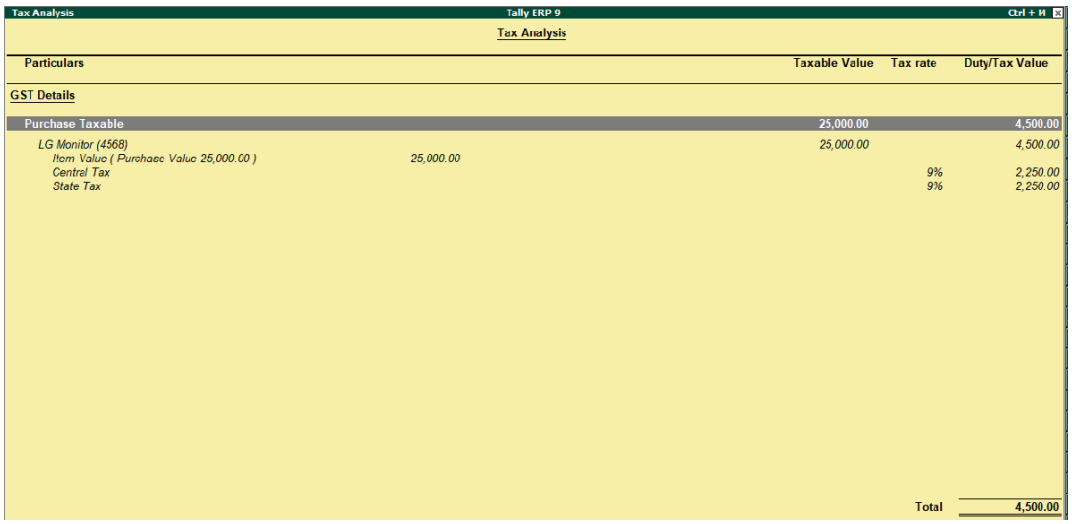
Name of Item	Quantity	Rate	per	Amount
LG Monitor	10 pcs	2,500.00	pcs	25,000.00
CGST				2,250.00
SGST				2,250.00
	10 pcs			*29,500.00*

Narration:

[redacted]

- Put Supplier Invoice No. and date of sales invoice passed by the supplier
- Write Supplier's name under Party A/c name and select purchase ledger
- Select item name and mention its quantity, rate
- Select CGST and SGST for local purchase (calculation automatically been made).

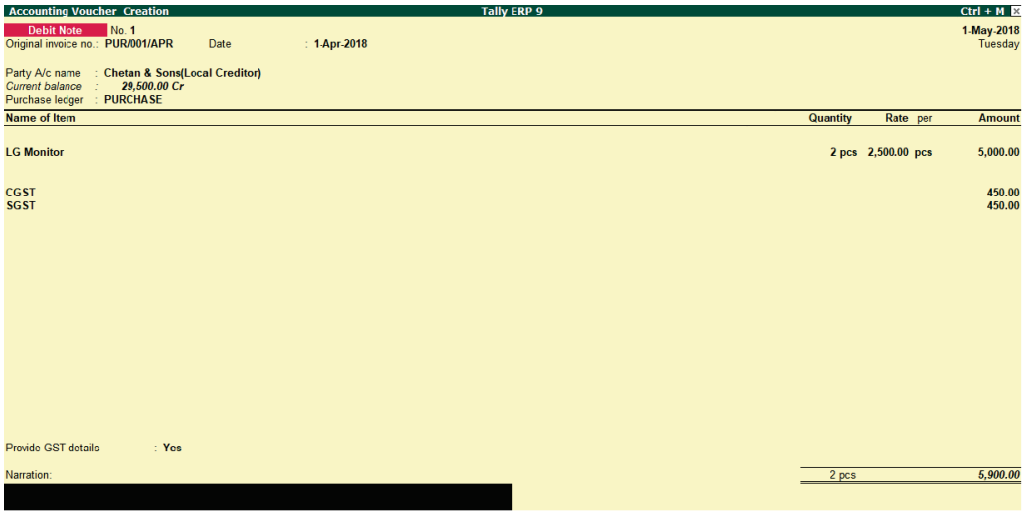
- To view tax break up in details press Alt + A(Tax analysis), then Alt + F1(Detailed)



- Finally accept the purchase invoice.
- In case of interstate purchase follow the same procedure. In the place of CGST and SGST, select only IGST.

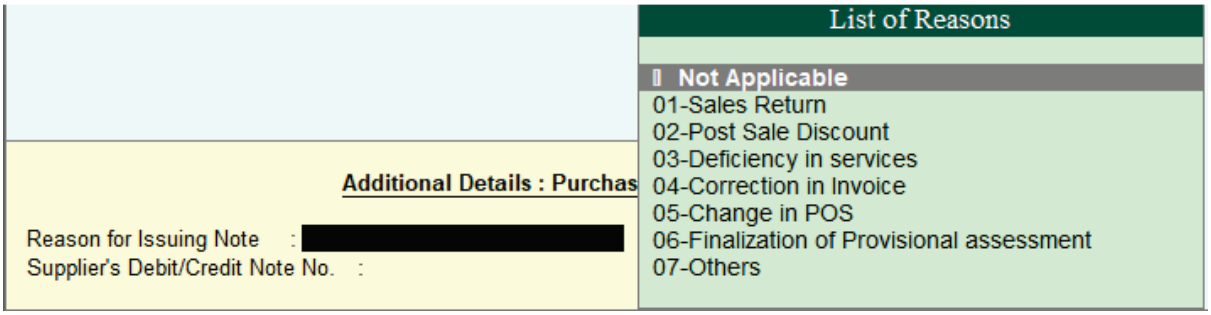
10. Record Taxable Purchase Return:

- Gateway of Tally > F11 > Accounting Features > Turn the option "**Use debit and credit note"** to **Yes >** turn the other two option "**Record credit notes in invoice mode**" and "**Record debit notes in invoice mode**" to **Yes.** Accept Accounting Features screen.
- Gateway of Tally > Accounting Voucher > Ctrl + F9 (Debit Note)
- Put original purchase invoice no and invoice date
- Select party's account name to whom goods will be returned
- Select purchase A/c under Purchase Ledger
- Put the item name, quantity of return and rate
- Select CGST, SGST, (IGST for interstate return) ledgers.
- Set GST Details to **yes** if you want to provide additional details for this return



➢ You will get the following option and select appropriate one.

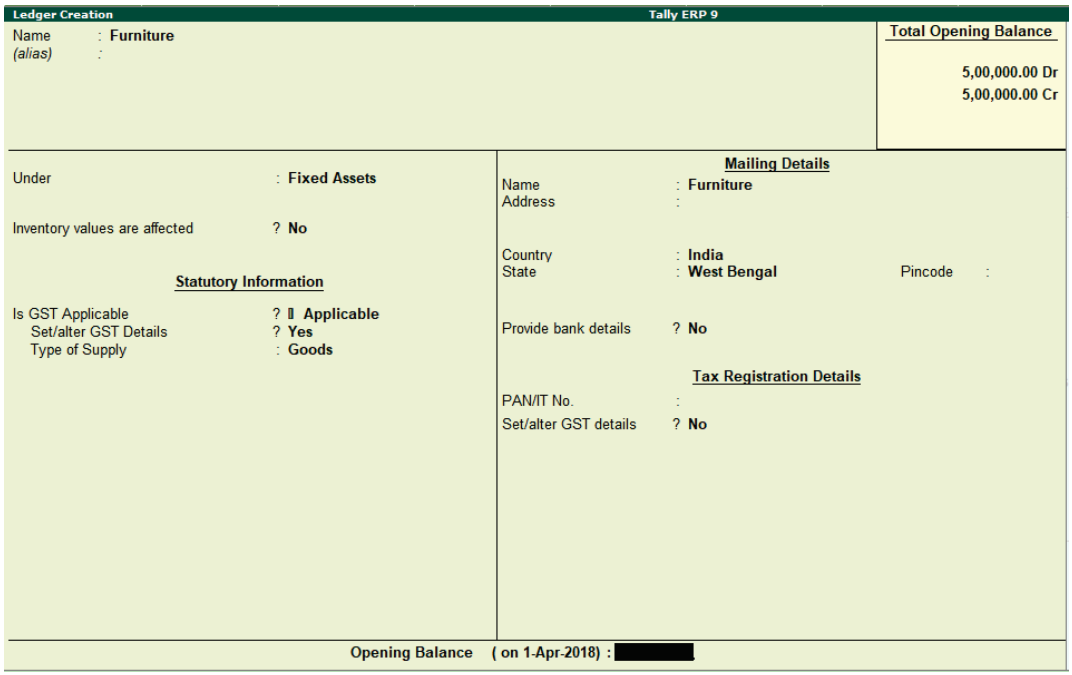
- **01-Sales Return** - Return of goods or services after sales.
- **02-Post sale discount** – After sales discount is allowed on goods or services.
- **03-Deficiency in service** – Return due to deficiency in services.
- **04-Correction in invoice** – When return is shown due to a correction in the invoice.
- **05-Change in POS** – It implies change in place of supply that may change in tax amount.
- **06-Finalization of Provisional assessment** - When a price or rate change is taken place after the finalization of price for goods or services.
- **07-Others** - Any other type of return.



[In similar way you can make **sales return** by using **Credit Note** voucher mode.]

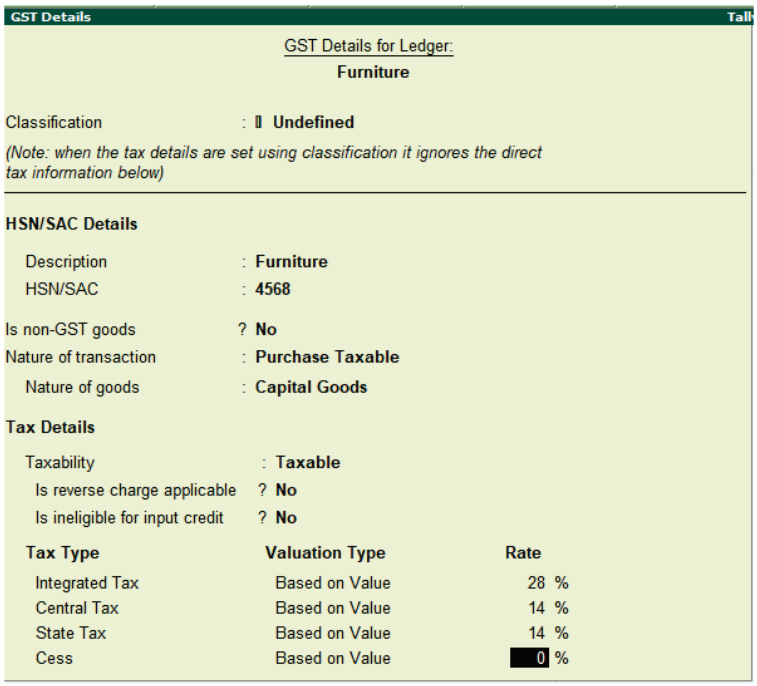
11. Record Taxable Purchase of capital goods:

- Create fixed asset (Furniture) ledger: Gateway of Tally > Accounting Info > Ledger > Create (Under Single Ledger)



- Name the capital good under Fixed Assets

- Set inventory value affected to **No**
- Turn "Is GST applicable?" to **Applicable**
- When you turn "set/alter GST Details" to **Yes** you will find the following screen



- Fill the GST details for that ledger. When you reach "Nature of Transaction", a list of transaction type screen will come. Select appropriate one.
- Set "Nature of transaction" as Capital Goods
- Mention whether the purchase item is taxable or not and put tax rate.
- Accept the GST Details screen and save the ledger.
- Gateway of Tally > Accounting Voucher > F9 (Purchase)
- Consider it As Voucher (Ctrl + V) with Accounting Invoice (Alt + I) mode
- Press F12 (Configure) > F12 (Advance). Turn **Allow expenses/fixed assets in purchase vouchers** to **Yes.**

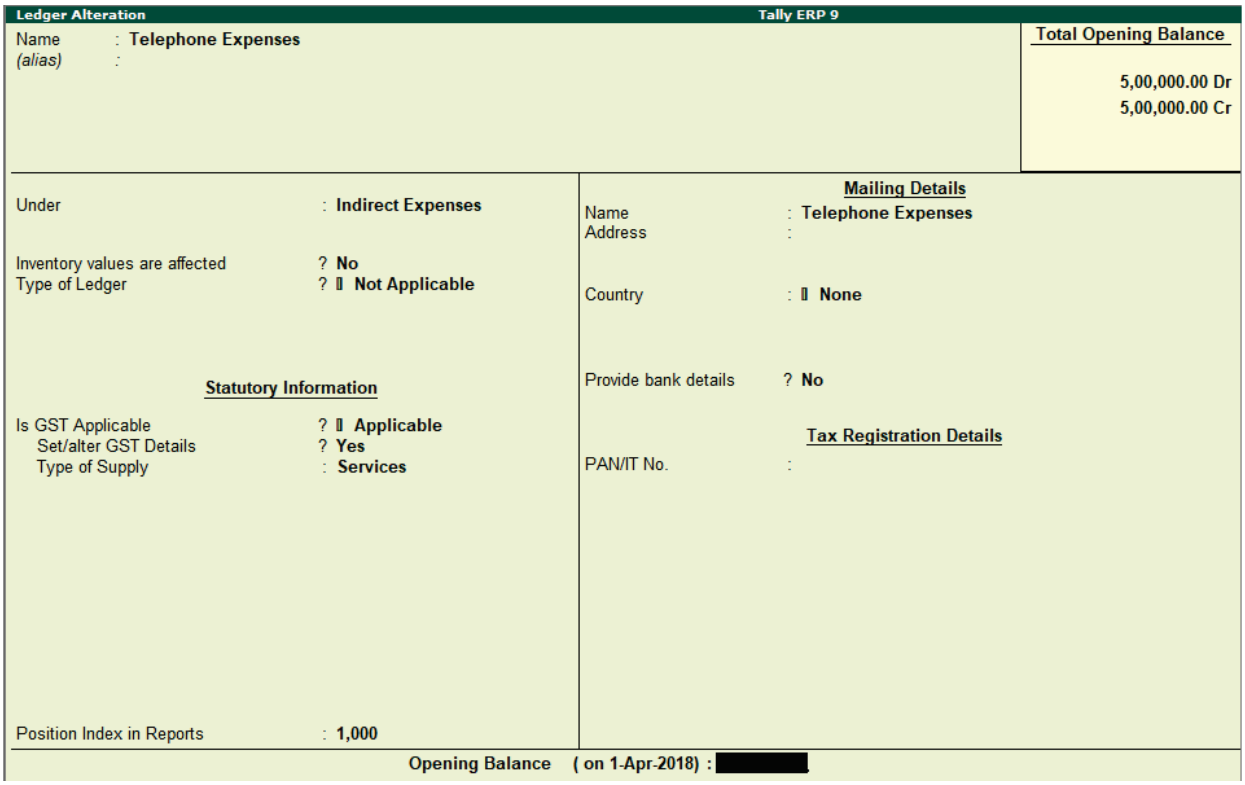


- Put supplier invoice no and date. Supplier A/c is to be credited with asset value inclusive of tax.
- Debit, Asset A/c , CGST A/c and SGST A/c (for interstate purchase IGST A/c). Then save the voucher.

12. Record Expenses with GST

For day to day business expenses when a registered dealer purchases services (e.g. stationery, telephone bill, rent etc.) from another registered dealer, he is liable to pay GST at the point of purchase or at the time of payment. Subsequently, he is entitled to get input tax credit facility. You may record the expenses either through payment voucher, or a journal voucher, or a purchase voucher.

- **Create the Expense Ledger:** Gateway og Tally > Accounts Info > Ledger > Create (Single Ledger)

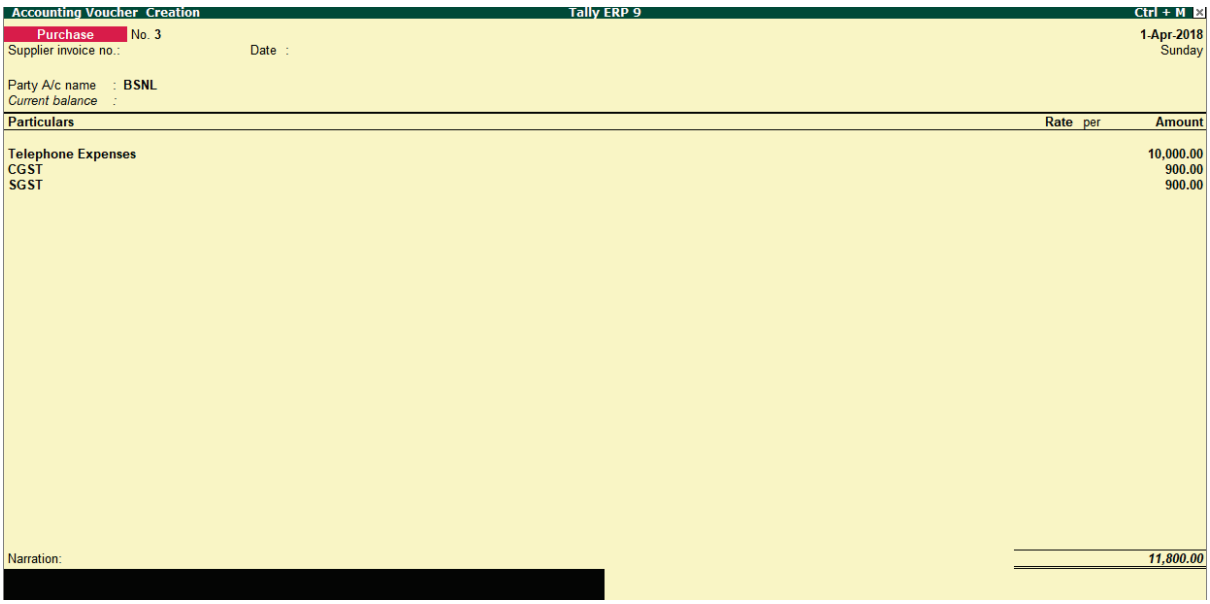


- Put ledger name under Direct/ Indirect expenses
- Under statutory Information, set " Is GST Applicable" to " Applicable"
- Turn "Set/alter GST Details" to Yes and put HSN/SAC details,
- Set "Nature of Transaction" to **Purchase Taxable** (Considered as local purchase) and specify tax rate.

- **Record Expenses through Purchase Voucher**

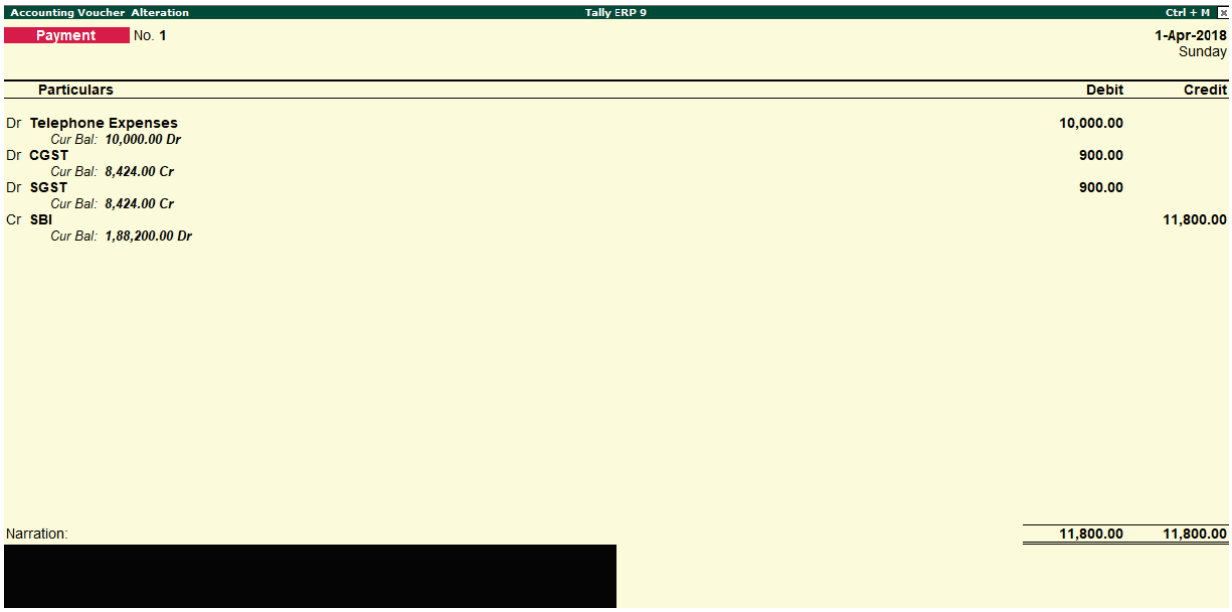
1. Gateway of Tally > Accounting Voucher > F9 (Purchase) [press Alt + I for getting into Accounting Invoice]
2. You may set cash/Bank/Party name (Creditor) under "Party A/c name"

3. Then specify particular Direct/Indirect Expenses ledger name
4. Tax calculation for CGST/SGST/IGST will be automatically done after choosing appropriate tax ledger
5. Save the voucher



- **Record Expenses through Payment Voucher**

1. Gateway of Tally > Accounting Voucher > F5 (Payment)
2. Press F12 twice and turn both the options (**Show Party Details for GST?** and **Allow modification of tax details for GST ?) to Yes**
3. Select appropriate expenses and tax ledgers

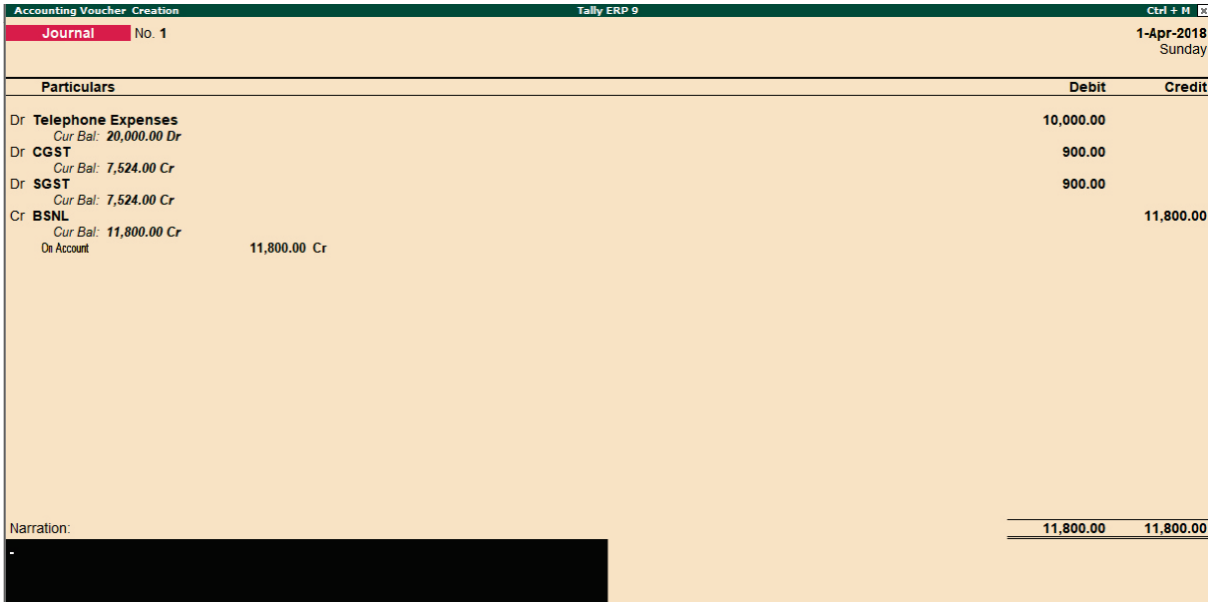


4. When you credit cash/Bank then you need to provide party details and save the voucher.



- **Record Expenses through Journal Voucher**

1. Gateway of Tally > Accounting Voucher > F7 (Journal)
2. Pass the journal entry in the following manner



13. Record Stock Transfer among Branches under GST

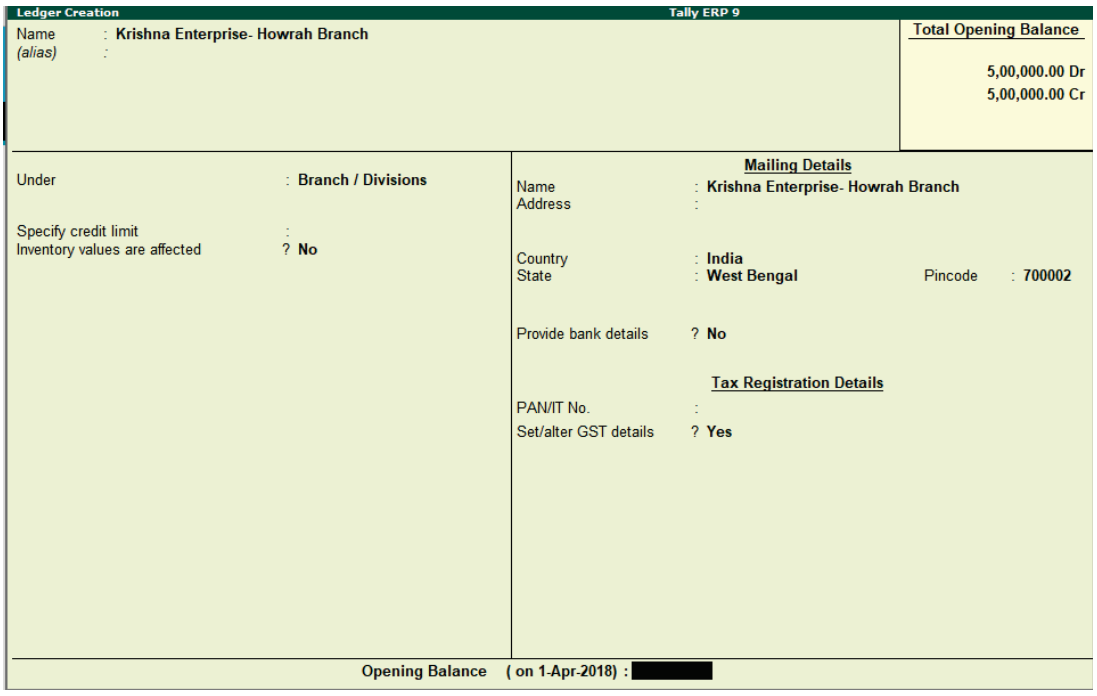
Local Transfer: If transfers of goods across the branches are located in the same state and operates with same GSTIN, then it does not attract any GST. However, goods transfer between branches with different GSTIN under same state comes under the purview of CGST and SGST.

- **Local stock transfer with same GSTIN**

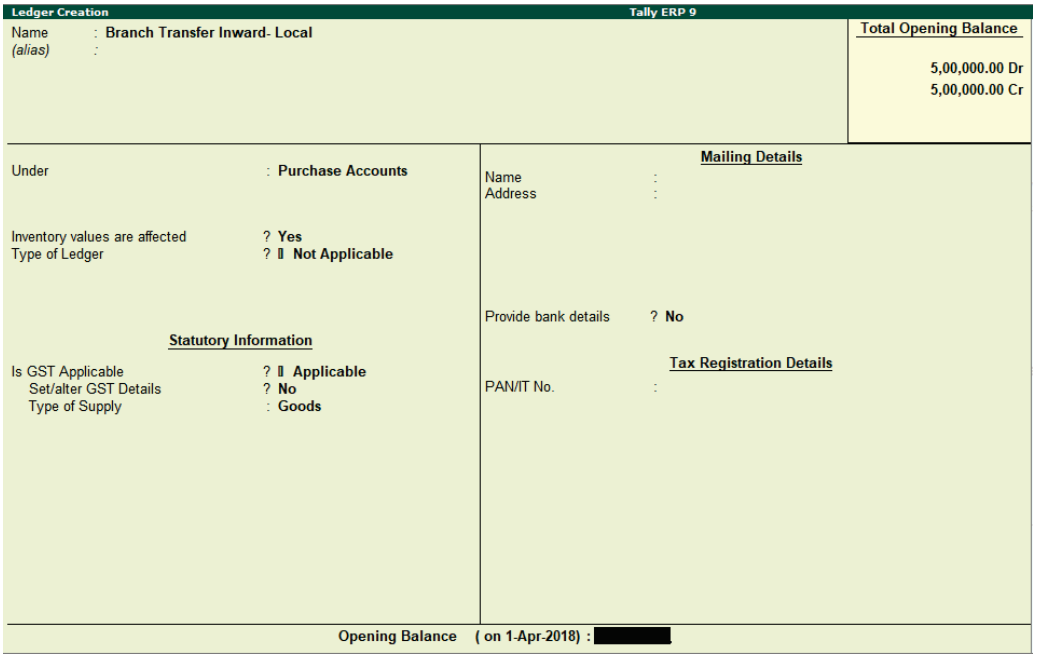
1. Create branch ledger

- Gateway of Tally > Accounts Info. > Ledger > Create (Single Ledger) > Branch Name > Under (Branch/Divisions) and specify State.

- Turn Set/alter GST details to **Yes** and put same **GSTIN** which is given at company level.



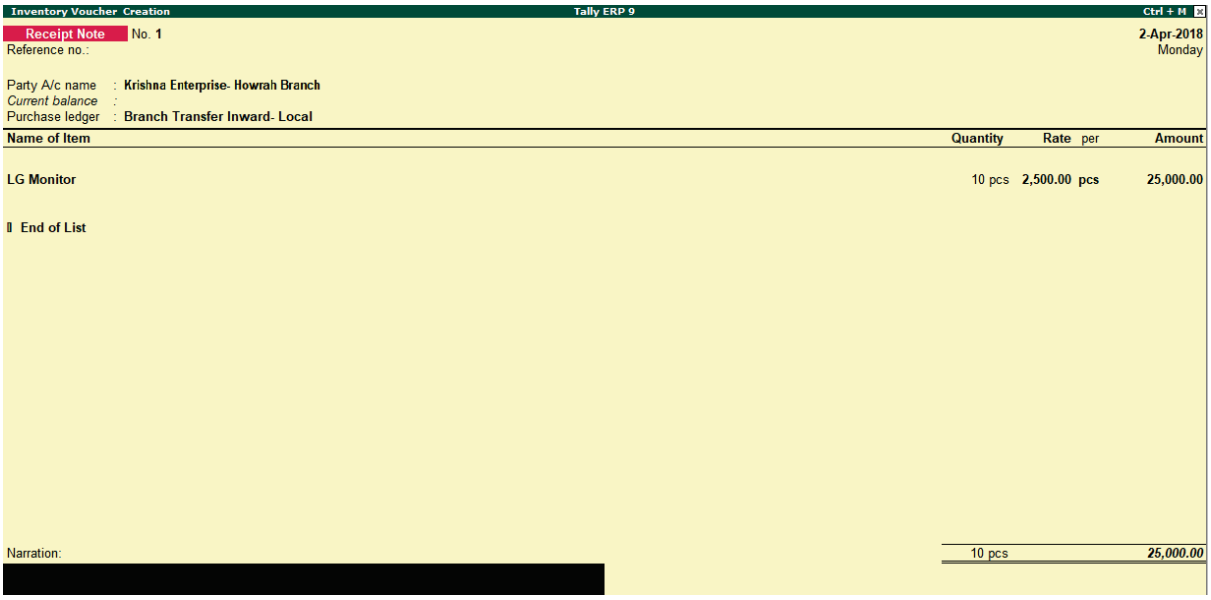
2. Create Local Inward Branch Ledger: As follows



3. Entry for local inward Branch Transfer:

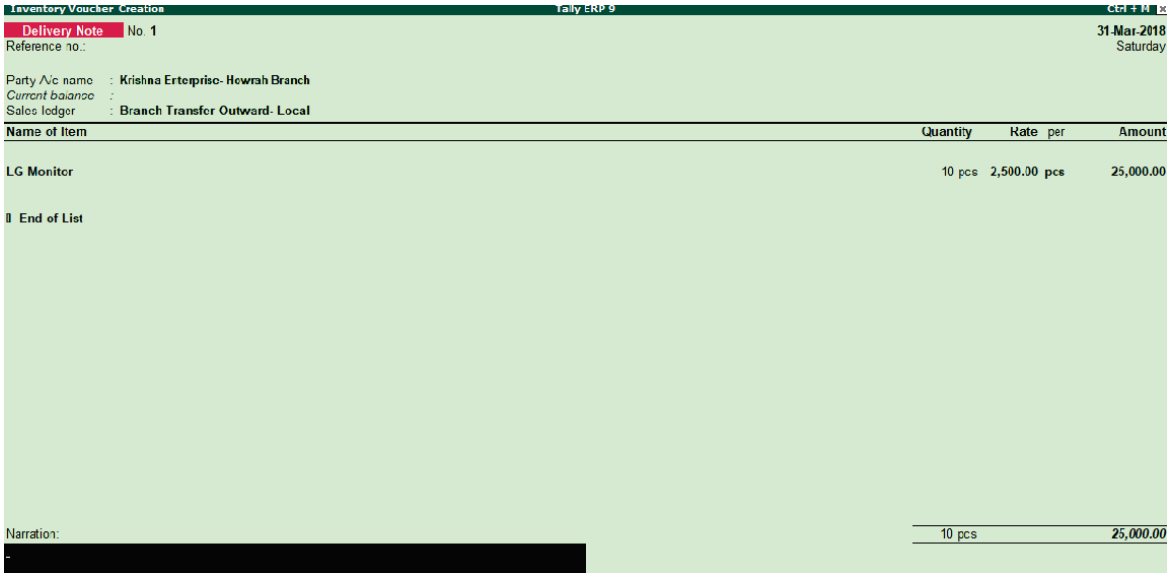
- Gateway of Tally > Inventory Voucher > Alt+F9 (Receipt Note) [Press F11 > Set "Use tracking numbers (enables deliver and receipt notes)" to **Yes]**
- At the place of "Party A/c name", select Branch ledger

- Under "purchase ledger" select Branch Transfer Inward ledger. Then put item name, quantity and rate. [No GST is applicable for same GSTIN across the branchs]



4. For outward local branch transfer:

- we need to create "Branch Transfer Outward ledger" under "sale" group
- Record Delivery Note [Gateway of Tally > Inventory Voucher > Alt+F8 (Delivery Note)]

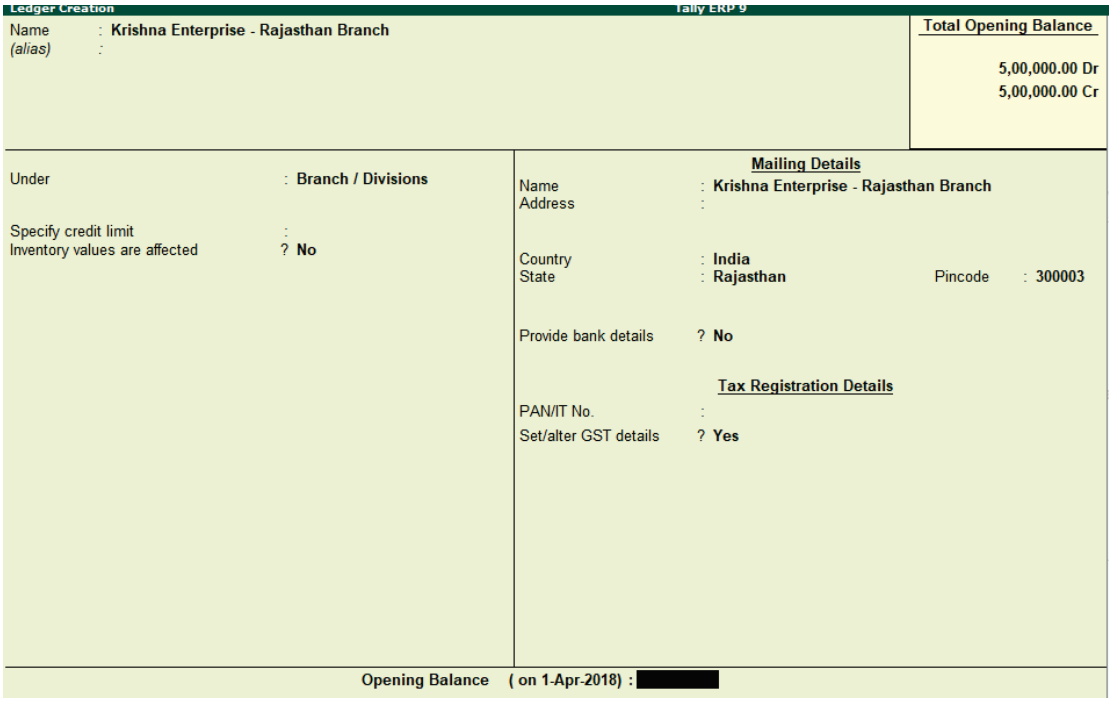


- **Interstate Stock Transfer**

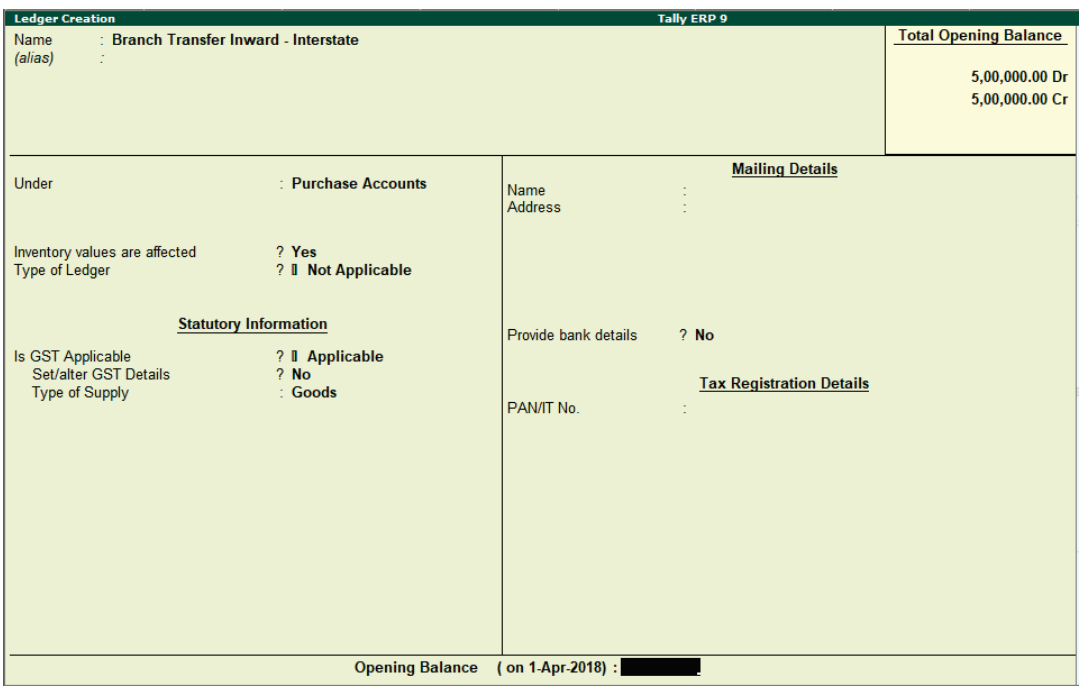
  When interstate stock transfer across the branches is occurred it comes under the purview of Integrated Tax liability due to different GSTIN. Here, we will see interstate inward branch transfer and interstate outward branch transfer.

1. **Interstate Inward Branch Transfer:**

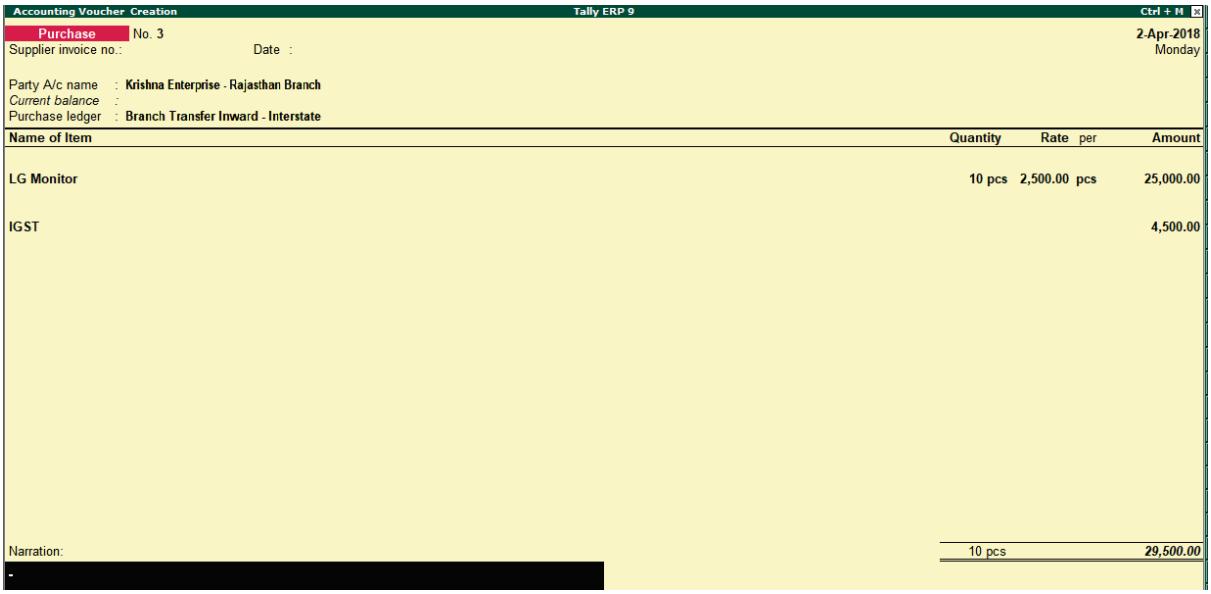
- Create branch ledger under Branch/Divisions, provide appropriate state and specify GSTIN under "Set/alter GST details".



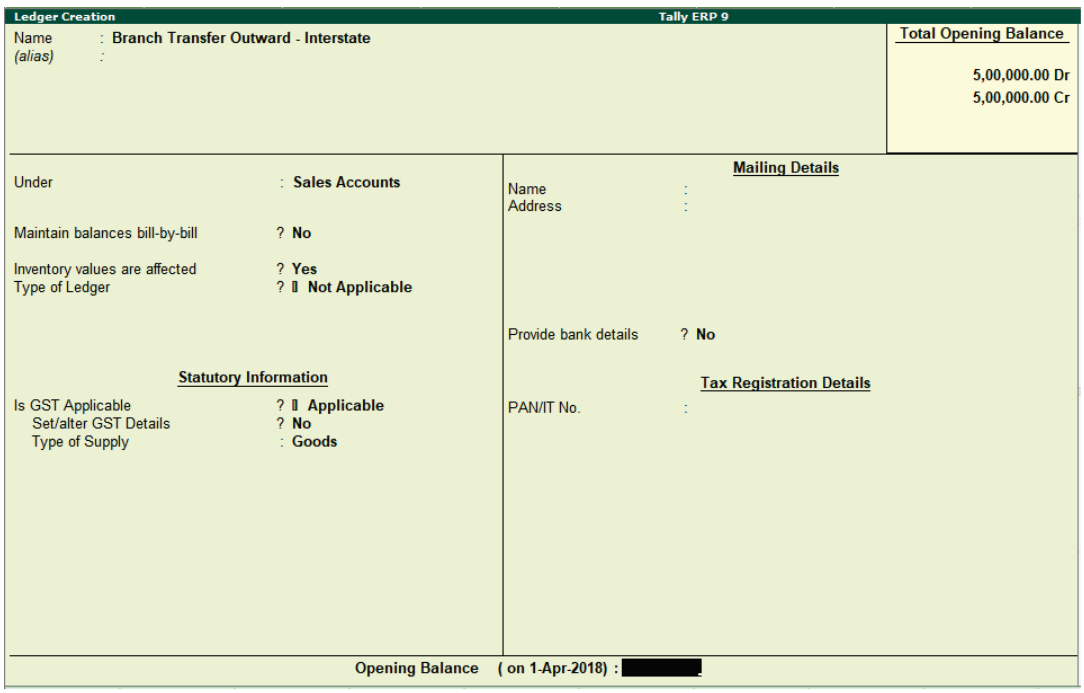
- Create "Branch Transfer Inward- Interstate" A/c under Purchase group. Enable "Is GST Applicable" to Applicable. If GST details is set at stock level turn the option "Set/alter GST details" to No.



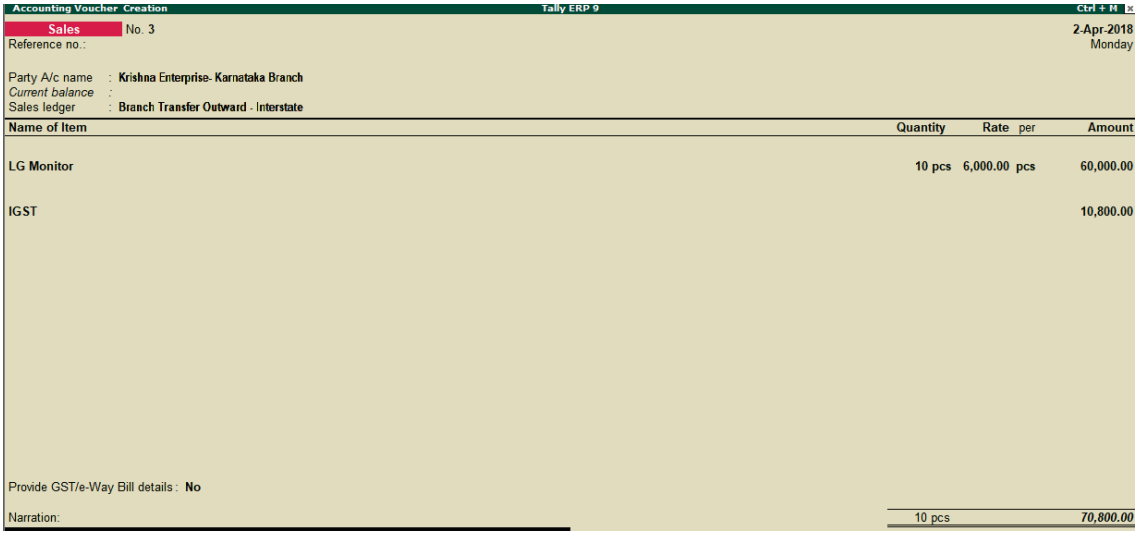
- **Inward branch transfer:**
  1. Gateway of Tally > Accounting Voucher > F9 (Purchase)
  2. Put the Branch Ledger as "Party A/c Name"
  3. Select "Branch Transfer Inward –Interstate" under Purchase Ledger.
  4. Select stock item, quantity, rate and IGST as follows.



- **For Outward branch transfer:**
  1. For outward branch transfer you have to create "Branch Transfer Outard - Interstate" under Sales account.



2. Then record interstate outward transfer through sales invoice.



Accounting Voucher Creation — Tally ERP 9 — Ctrl + M

Sales No. 3 — 2-Apr-2018 Monday

Reference no.:

Party A/c name : Krishna Enterprise- Karnataka Branch
Current balance :
Sales ledger : Branch Transfer Outward - Interstate

Name of Item	Quantity	Rate per	Amount
LG Monitor	10 pcs	6,000.00 pcs	60,000.00
IGST			10,800.00
	10 pcs		70,800.00

Provide GST/e-Way Bill details : No

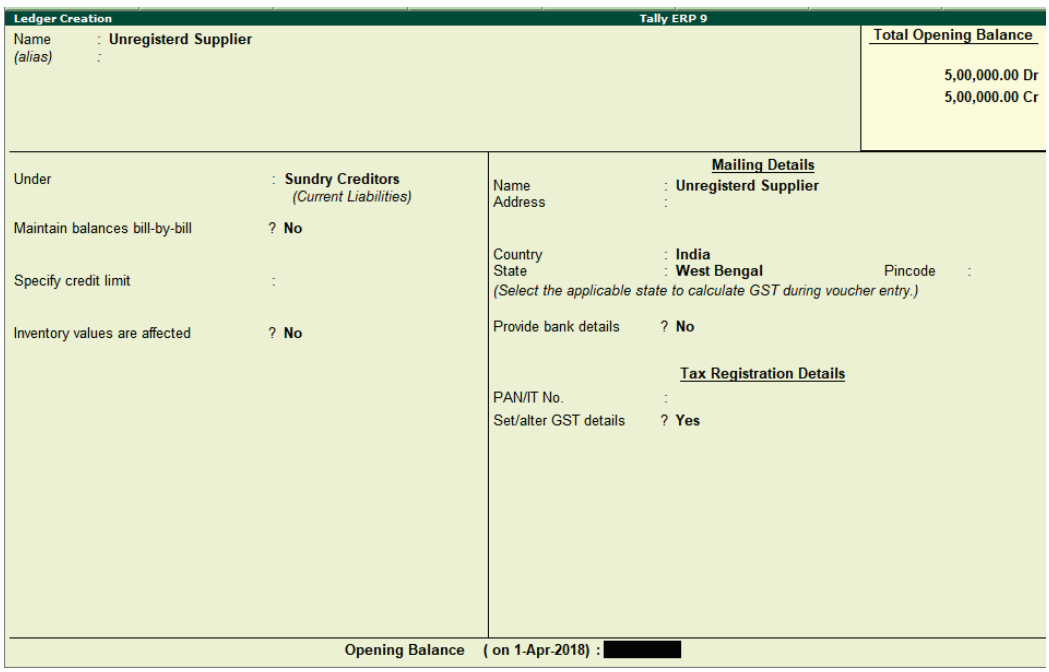
Narration:

B. Buying from Unregistered Dealer (With Reverse Charge Mechanism):

If a person registered under GST, purchases good/services from an unregistered vendor then GST (under reverse charge) will have to be paid directly by him to the Government instead of the vendor. The receiver of the goods has to do self invoicing for the purchase which falls under reverse charge. As an unregistered dealer, the supplier cannot issue a GST compliance invoice. So, you become liable to pay tax on your supplier's behalf. At first, raise your tax liability. Secondly, claim your tax credit to report it as a self invoice. Thirdly, pay tax and finally file return. Purchase up to ₹5000 from unregistered dealer does not come under the purview of GST.

1. **Create unregistered supplier ledger**

- Gateway of Tally > Accounts Info > Ledger > Create (Single ledger)



Ledger Creation — Tally ERP 9

Name : Unregisterd Supplier
(alias) :

Total Opening Balance
5,00,000.00 Dr
5,00,000.00 Cr

Under : Sundry Creditors (Current Liabilities)
Maintain balances bill-by-bill ? No
Specify credit limit :
Inventory values are affected ? No

Mailing Details
Name : Unregisterd Supplier
Address :
Country : India
State : West Bengal Pincode :
(Select the applicable state to calculate GST during voucher entry.)
Provide bank details ? No

Tax Registration Details
PAN/IT No. :
Set/alter GST details ? Yes

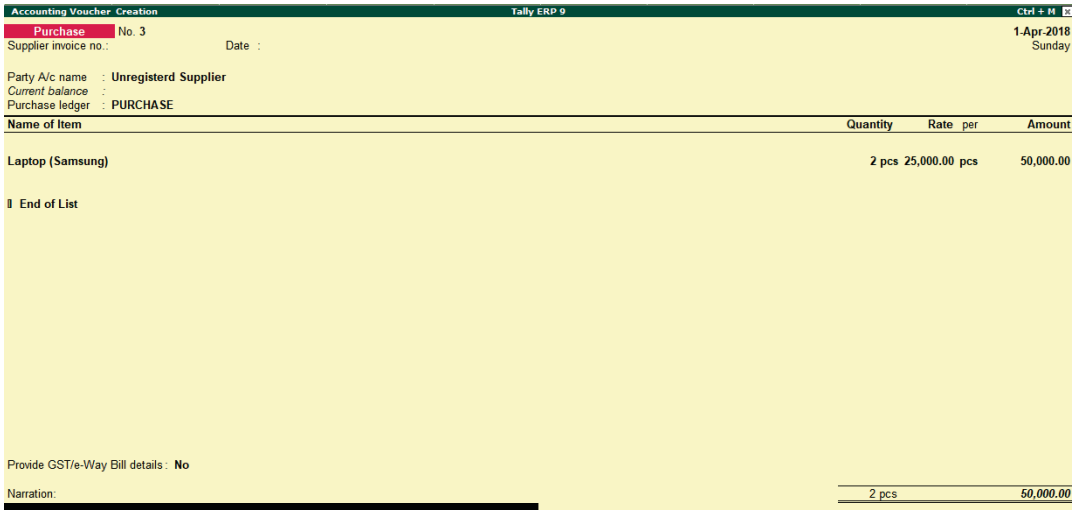
Opening Balance (on 1-Apr-2018) : [redacted]

- Create your supplier ledger under sundry creditor.
- Set/alter GST details as Unregistered type and accept it.

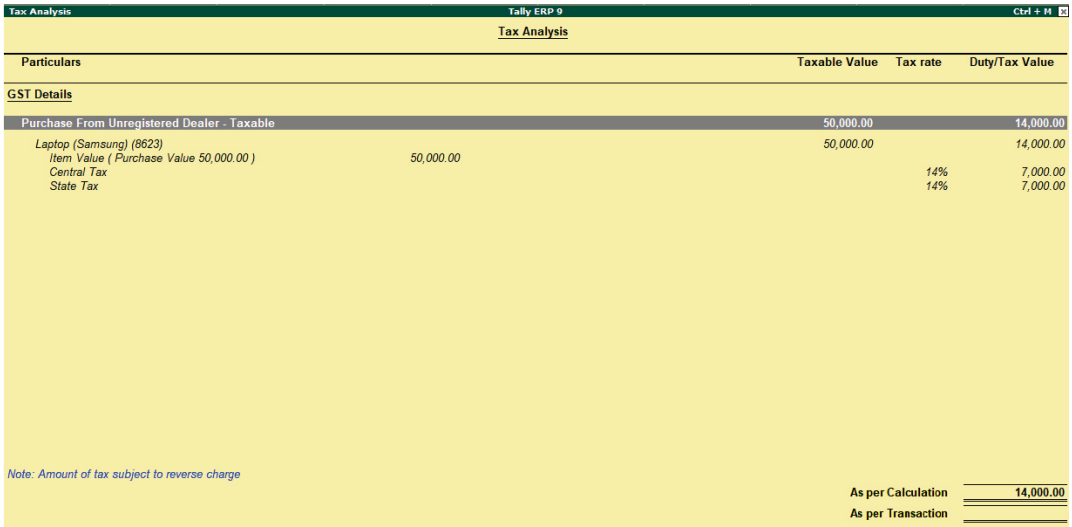


2. **Record purchase invoice**

- Gateway of Tally > Accounting Voucher > F9 (Purchase)
- Provide item name, quantity and rate



- Press Atl+A (Tax Analysis) > Alt+F1 (Detailed) to disply reverse charge amount.



- Press Esc and get back purchase Invoice and save it.

3. **Raise Tax Liability and Tax credit for Purchase from unregistered dealer**

- To view reverse charge liability: Gateway of Tally > Display > Statutory Report > GST > GSTR 2 > Select URD Purchase > Press Enter

Purchase from URD - Reverse Charge Liability — Tally ERP 9 — Ctrl + M

List of purchases from unregistered dealer — 1-Apr-2018 to 30-Apr-2018

(Threshold limit: 5000 / day)

Date	Supplier Name	Vch Type	Vch No.	Supplier Inv No.	Supplier Inv Date	Taxable Value	Central Tax	State Tax	Cess	Total Tax
1-4-2018						50,000.00	7,000.00	7,000.00		14,000.00
	Total					50,000.00	7,000.00	7,000.00		14,000.00

Summary of Tax Liability

Tax Details		Total Liability/ITC			Liability/ITC Booked			Balance Liability/ITC to be Booked		
Tax Rate	Tax Type	Taxable Value	Tax Amount	ITC	Taxable Value	Tax Amount	ITC	Taxable Value	Tax Amount	ITC
14%	Central Tax	50,000.00	7,000.00	7,000.00				50,000.00	7,000.00	7,000.00
14%	State Tax	50,000.00	7,000.00	7,000.00				50,000.00	7,000.00	7,000.00
	Total		14,000.00	14,000.00					14,000.00	14,000.00

- Press Alt + J (Stat Adjustment) [Showing at right hand side of Reverse Charge liability screen]

Stat Adjustment

Type of duty/tax : GST

Nature of adjustment : Increase of Tax Liability & Input Tax Credit

Additional Details : Purchase from Unregistered dealer

- Press enter and it takes you to journal voucher, then debit and credit tax ledgers with same amount and provide GST details with appropriate Type of Input (None, Capital goods, goods, services)

Accounting Voucher Creation | Tally ERP 9 | Ctrl + M

Journal No. 2 — 1-May-2018 Tuesday

Used for: **Increase of Tax Liability & Input Tax Credit**
(Additional Details: Purchase from Unregistered dealer)

Particulars	Debit	Credit
Dr **CGST**	7,000.00	
Cur Bal: 7,524.00 Cr		
Dr **SGST**	7,000.00	
Cur Bal: 7,524.00 Cr		
Cr **CGST**		7,000.00
Cur Bal: 7,524.00 Cr		
Cr **SGST**		7,000.00
Cur Bal: 7,524.00 Cr		

Provide GST details: **Yes**

Narration: 14,000.00 14,000.00

4. **Payment of tax liability under reverse charge:**

- Gateway of Tally > Accounting Voucher > F5 (Payment) > Alt+S (Stat Payment) > select tax type as GST > provide appropriate period > payment type will be Recipient Liability

Statutory Payment

Tax Type : GST
Period From : 1-Apr-2018 To
Payment Type :

Type of Payment
Any
Advance
Recipient Liability
Regular

- Debit tax ledgers and credit Bank A/c with appropriate amount
- Provide GST details to **Yes** and fill the required fields under **Bank Details**

Accounting Voucher Creation | Tally ERP 9 | Ctrl + M

Payment No. 2 — 1-Jun-2018 Friday

Statutory payment for: **GST**
(Payment Type: Recipient Liability)

Particulars	Debit	Credit
Dr **CGST**	4,500.00	
Cur Bal: 3,024.00 Cr		
Dr **SGST**	4,500.00	
Cur Bal: 3,024.00 Cr		
Cr **SBI**		9,000.00
Cur Bal: 1,79,200.00 Dr		

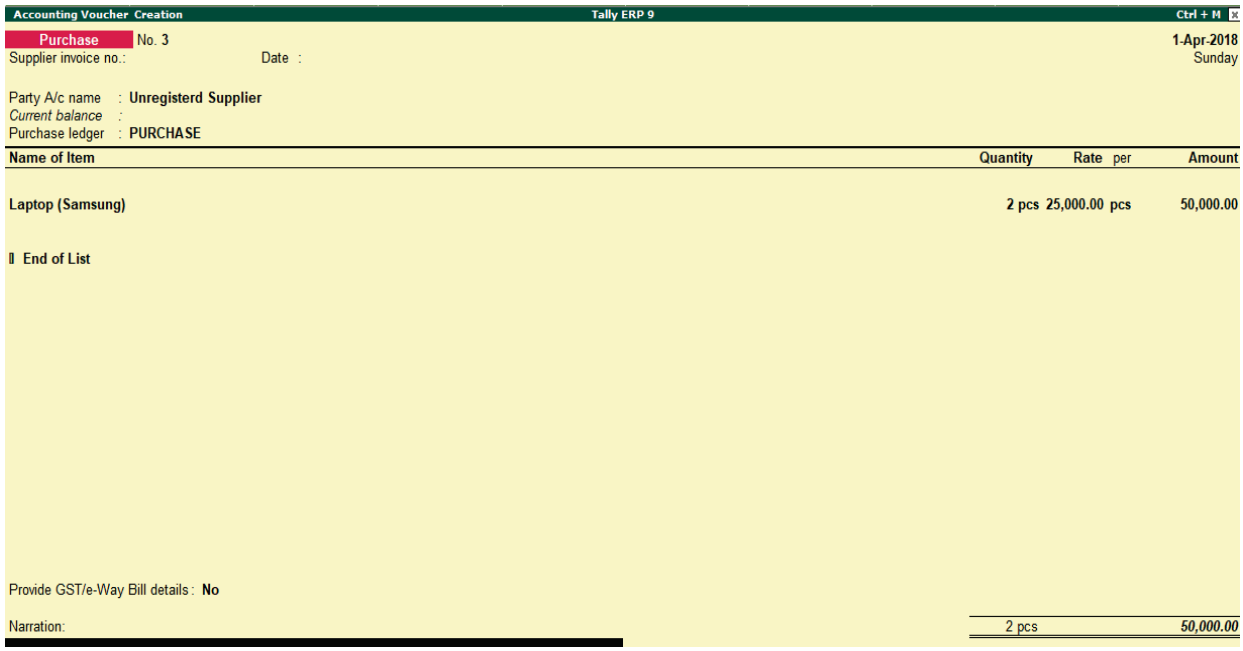
Provide GST details: **Yes**

Narration: 9,000.00 9,000.00

- Press enter and save the screen.

5. **Purchase Return to Unregistered Dealer (Reversed Charged under GST):**

- View purchase invoice of purchase from unregistered dealer



Accounting Voucher Creation — Tally ERP 9 — Ctrl + M

Purchase No. 3 — 1-Apr-2018 Sunday

Supplier invoice no.: Date :

Party A/c name : Unregisterd Supplier
Current balance :
Purchase ledger : PURCHASE

Name of Item	Quantity	Rate per	Amount
Laptop (Samsung)	2 pcs	25,000.00 pcs	50,000.00
End of List			

Provide GST/e-Way Bill details : No

Narration:

2 pcs 50,000.00

- Tax analysis of the above purchase



Tax Analysis — Tally ERP 9 — Ctrl + M

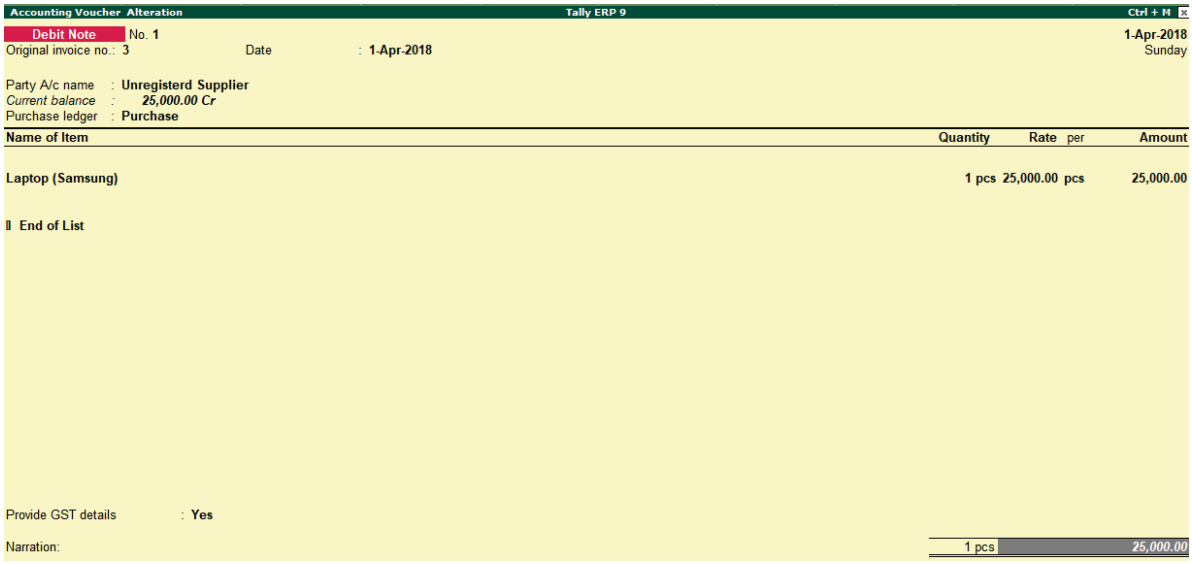
Tax Analysis

Particulars		Taxable Value	Tax rate	Duty/Tax Value
GST Details				
Purchase From Unregistered Dealer - Taxable		50,000.00		14,000.00
Laptop (Samsung) (8623)		50,000.00		14,000.00
Item Value (Purchase Value 50,000.00)	50,000.00			
Central Tax			14%	7,000.00
State Tax			14%	7,000.00

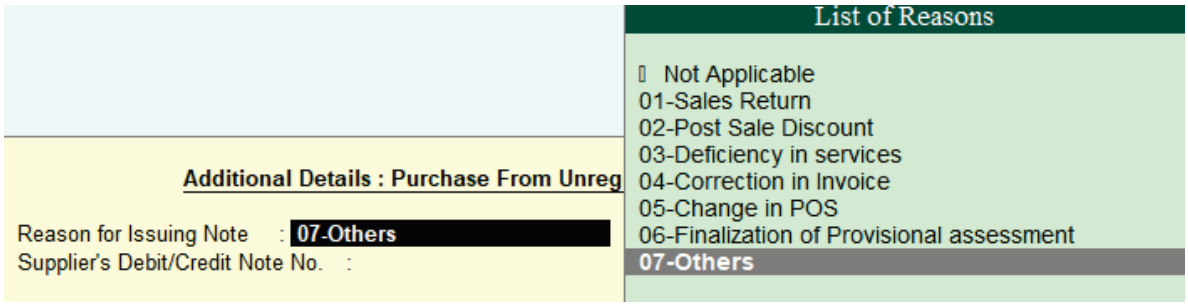
Note: Amount of tax subject to reverse charge

As per Calculation 14,000.00
As per Transaction

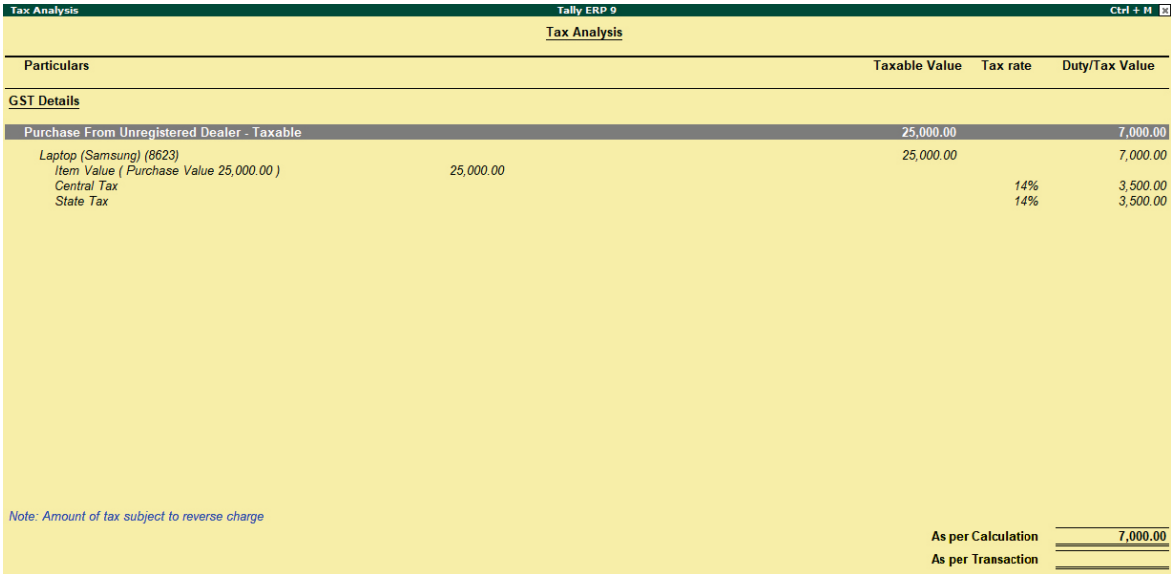
- For goods returned to unregistered dealer [Gateway of Tally > Accounting Voucher > Ctrl+F9 (Debit Note)



- Enable "Provide GST details" to Yes and select appropriate reason for return.



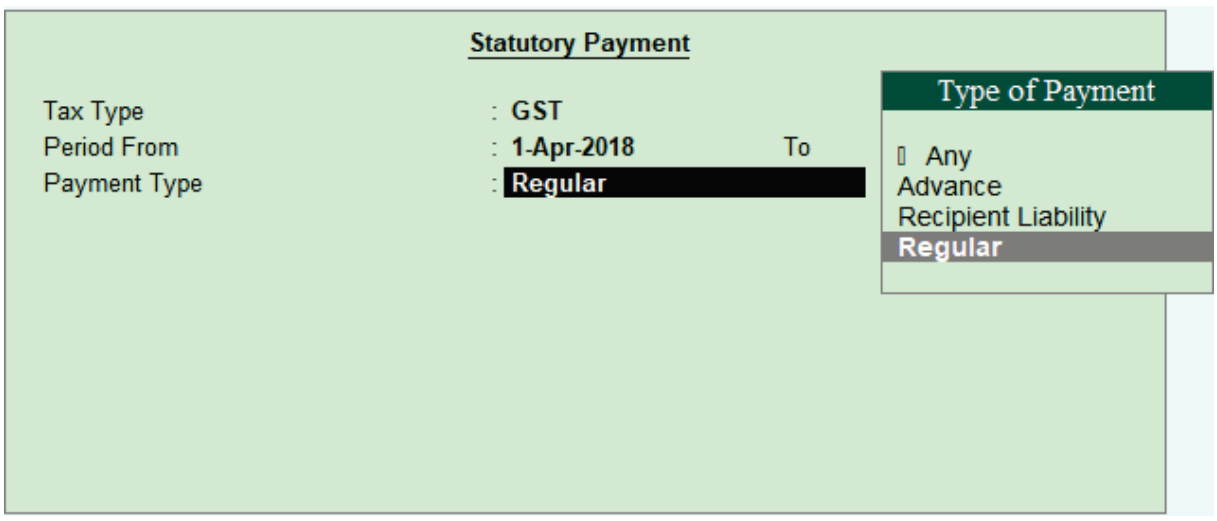
- Press Alt+A to view Tax Analysis screen



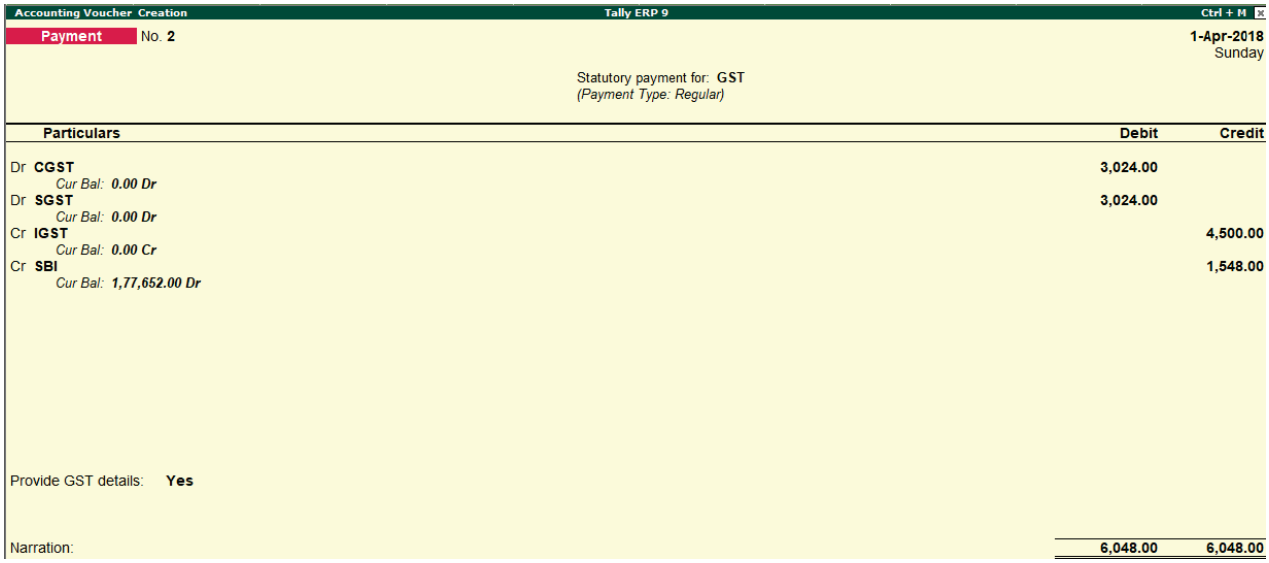
- Press Esc to get back debit note screen and save the screen.

C. Payment tax liability under GST:

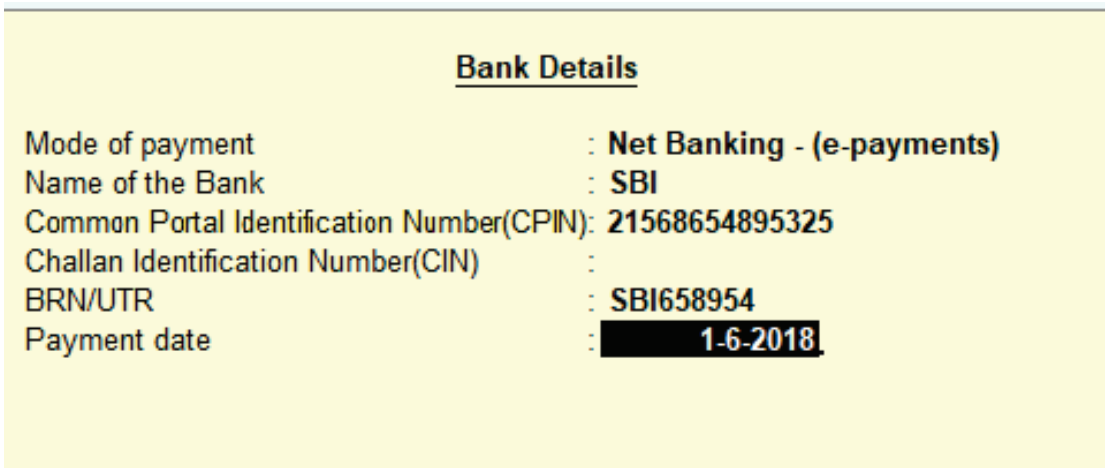
- You can make payment tax to GST department through payment mode voucher. Gateway of Tally > Accounting Voucher > Payment (F5)
- Press Alt+S (Stat Payment) and select payment type as Regular



- You can see due tax details from Duty & Taxes amount in Balance Sheet. Then pass the appropriate tax ledgers to debit and credit side and make payment through your bank account.



- Enable option Provide GST details to Yes and fill up the bank details



Bank Details

Mode of payment	: **Net Banking - (e-payments)**
Name of the Bank	: **SBI**
Common Portal Identification Number(CPIN)	: **21568654895325**
Challan Identification Number(CIN)	:
BRN/UTR	: **SBI658954**
Payment date	: **1-6-2018**

- Press enter and save the payment voucher screen.

In this chapter we have discuss upon some preliminary area of GST and its implementation in Tally ERP 9. As far as **GST return** is concerned, first, we have to download and install Return offline Tool from GST portal. Then we will open our company in tally ERP 9. Right from Gateway of Tally > Display > Statutory Report > GST, we open required return window such as GSTR 1, GSTR 2 or GSTR 3B. Then we proceed to Export Return > select required format (EXCEL/JSON) and choose export location. After that we need to upload this file to GST offline Tool for validation and a new JSON file will be generated to upload in GST portal and saved subsequently. Finally, we need to log in GST portal and select service > Returns > choose "**prepare offline**" for a particular return > upload the JSON file which is prepared under GST offline Tool.

UNIT - 11

TALLY.ERP9 - REPORT including GSTR-1

Financial Statements →

Financial Statements summarizes the individual transactions to show totals, ratios and statistics required by the users to analyze the company's financial data in a wide variety of ways. Broadly, financial statements are classified into following three major statements, which form part of the statutory requirements in most countries.

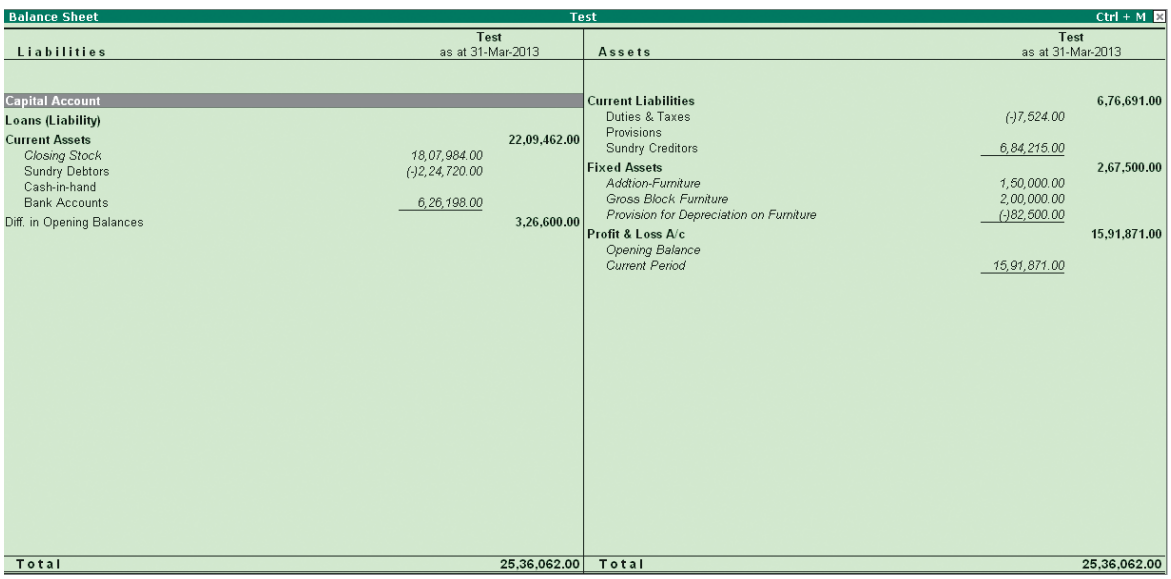
- Balance Sheet
- Profit & Loss A/c
- Trial Balance

1. All books are displayed as a monthly summary with opening and closing balances.
2. Select a month and press Enter to display all transactions for the month. The opening and closing balances as well as the total of all transactions are displayed.
3. Select a transaction to bring up the voucher. The voucher displays either in alteration mode or simply displays depending on your access rights.

A Balance Sheet is a financial statement that reports a firm's financial position at a specific time. The term balance sheet implies that a report shows the balance between two figures. It shows a balance between the assets and liabilities of a firm and the owner's funds. The fundamental accounting equation applicable is therefore, Assets = Liabilities + Owner's Equity.

To view the Balance Sheet:

Go to Gateway of Tally > Balance Sheet



Balance Sheet — Test — Ctrl + M

Liabilities	Test as at 31-Mar-2013		Assets	Test as at 31-Mar-2013	
Capital Account			**Current Liabilities**		**6,76,691.00**
Loans (Liability)			Duties & Taxes	(-)7,524.00	
Current Assets		**22,09,462.00**	Provisions		
Closing Stock	18,07,984.00		Sundry Creditors	6,84,215.00	
Sundry Debtors	(-)2,24,720.00		**Fixed Assets**		**2,67,500.00**
Cash-in-hand			*Addtion-Furniture*	1,50,000.00	
Bank Accounts	6,26,198.00		*Gross Block Furniture*	2,00,000.00	
Diff. in Opening Balances		**3,26,600.00**	*Provision for Depreciation on Furniture*	(-)82,500.00	
			Profit & Loss A/c		**15,91,871.00**
			Opening Balance		
			Current Period	15,91,871.00	
Total		**25,36,062.00**	**Total**		**25,36,062.00**

Press F12: Configuration and set the required parameters to display the Balance Sheet according to your preferences.

Note: Press F12: Configuration and set the required parameters to display the Balance Sheet according to your preferences.

Some of the Button Bar options are:

- Select F1:Detailed/Condensed to explode the summarized information.
- Change the date of the Balance Sheet using F2: Period.
- View different effect of different Stock Valuations on the Balance Sheet.
- Add up new columns to
- Display the Balance for different date to compare with current one
- Display the Balance Sheet of Another Company when more than One Company is opened
- Display the Balance Sheet in a different currency
- Display the Budget figures and analyze the variances

Schedule VI Balance Sheet→

A new button S: Schedule VI has been provided in Balance Sheet screen to view Schedule VI Balance Sheet in the right hand side of Balance Sheet display screen.

Clink on S: Schedule VI button of press Alt+S to view Schedule VI Balance Sheet

The Schedule VI Balance Sheet is displayed as shown:

Schedule-VI Balance Sheet — Test — Ctrl + M

Balance Sheet as at 31-Mar-2013 — In ₹ (Rupees)

	Particulars	Note No.	Test as at 31-Mar-2013
I.	EQUITY AND LIABILITIES		
1	Shareholders' Funds		(15,91,871.00)
	(a) Share Capital		
	(b) Reserves and Surplus		(15,91,871.00)
	(c) Money Received Against Share Warrants		
2	Share Application money pending allotment		
3	Non-Current Liabilities		
	(a) Long-Term Borrowings		
	(b) Deferred Tax Liabilities (Net)		
	(c) Other Long-Term Liabilities		
	(d) Long-Term Provisions		
4	Current Liabilities		(50,493.00)
	(a) Short-Term Borrowings		6,26,198.00
	(b) Trade Payables		(6,84,215.00)
	(c) Other Current Liabilities		7,524.00
	(d) Short-Term Provisions		
	Diff. in Opening Balances		3,26,600.00
	Total		(13,15,764.00)
II.	ASSETS		
1	Non-Current Assets		2,67,500.00
	(a) Fixed Assets		2,67,500.00
	(i) Tangible Assets		
	(ii) Intangible Assets		
	(iii) Capital Work-in-Progress		
	(iv) Intangible Assets under Development		

15 more ... ↓

Show Vertical Balance Sheet→

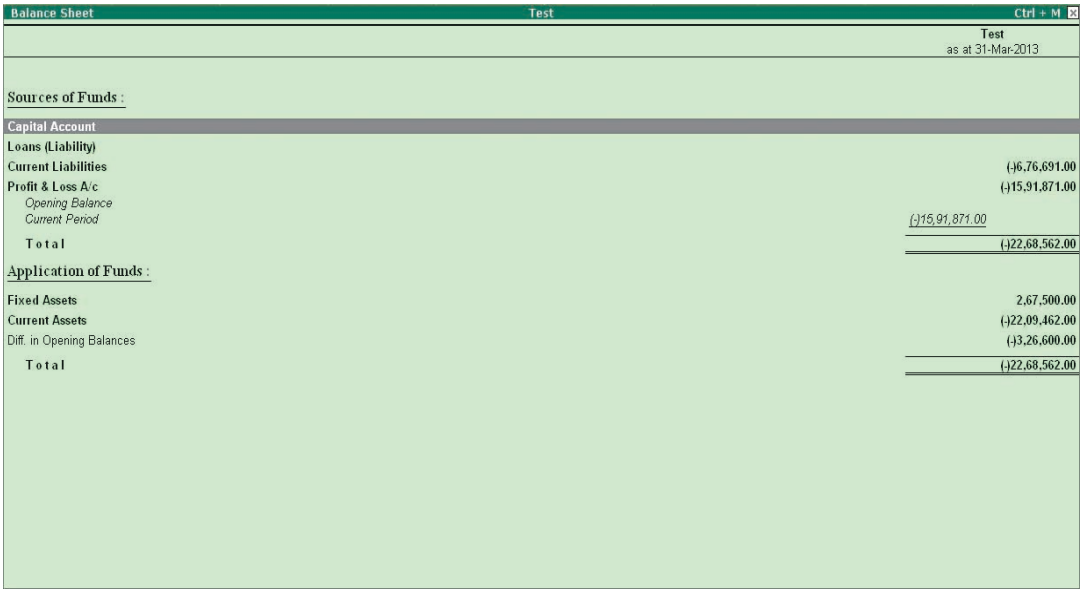
By default, the Balance Sheet screen is displayed in the Horizontal form. However, you may configure the Balance Sheet to appear in Vertical form, by pressing F12: Configure and set Show Vertical Balance Sheet to Yes.

Configuration

Show Vertical Balance Sheet	? Yes
Show Percentages	? No
Show Working Capital figures	? No
Method of showing Balance Sheet	? Liabilities / Assets
Appearance of Names	: Name Only
Scale Factor for Values	: Default

Accept Save.

The Balance Sheet in **Vertical Form** showed as below:



Balance Sheet	Test	Ctrl + M
		Test as at 31-Mar-2013
Sources of Funds :		
Capital Account		
Loans (Liability)		
Current Liabilities		(-)6,76,691.00
Profit & Loss A/c		(-)15,91,871.00
Opening Balance		
Current Period	(-)15,91,871.00	
Total		(-)22,68,562.00
Application of Funds :		
Fixed Assets		2,67,500.00
Current Assets		(-)22,09,462.00
Diff. in Opening Balances		(-)3,26,600.00
Total		(-)22,68,562.00

Integrate Accounts with Inventory→

Effect on Balance Sheet and Profit & Loss Account

Integrate Accounts with Inventory in F11: Features (F1: Accounting Features) has a significant effect on the Balance Sheet and Profit & Loss Account.

- If Accounts with Inventory is set to Yes in F11: Accounting Features/ Inventory Features, the stock/ inventory balance figures are automatically updated from the inventory records. You may also drill down to Stock Register from the Balance Sheet.
- If Accounts with Inventory is set to Yes in F11: Accounting Features/ Inventory Features, the stock/ inventory balance figures are automatically updated from the inventory records. You may also drill down to Stock Register from the Balance Sheet.

Setting Closing stock manually in the Balance Sheet→

In Tally, the value of closing stock displayed in the Balance Sheet is based on the Costing Method defined for each Stock Item in the Stock Item Master. The general principle of accounting is to value the stock at purchase cost or market value, whichever is lower. Tally.ERP 9 allows you to enter the closing stock value manually.

For example, consider that the market value of stock on 31-12-2008 is ₹ 25,000. To show this amount as the closing stock value,

- Set Integrate Accounts and Inventory to No in F11: Features (F1:Accounting Features).
- Create a ledger Stock (under Stock-in-Hand).
- Create a ledger Stock (under Stock-in-Hand).

When the balances are carried forward to the next year, the opening value of stock would be taken as 25,000, if Integrate Account and Inventory option is set to No in F11: Features (F1:Accounting Features).

If this feature is set to Yes, the manual entry is not considered and the value is calculated automatically based on the Inventory values. Tally.ERP 9 allows the flexibility to toggle the option Integrate Accounts with Inventory to Yes or No.

Display Profit & Loss Account→

Profit and Loss Account or Income Statement is a periodic statement, which shows the net result of business operations for a specified period. All the expenses incurred and incomes earned during the reporting period are recorded in the Profit and Loss account or Income and Expenditure account.

The profit and loss account in Tally displays the information based on the default primary groups. It is updated instantly with every transaction/ voucher that is entered and saved. No special processing is required to produce a profit and loss account in Tally.

To view the Profit & Loss Account of ABC Company,

Go to Gateway of Tally→ Profit & Loss A/c

The Profit & Loss Account is displayed as shown:

Profit & Loss A/c — TEST OP — Ctrl + M

Particulars	TEST OP 1-Apr-2012 to 31-Mar-2013	Particulars	TEST OP 1-Apr-2012 to 31-Mar-2013
Opening Stock		Direct Incomes	1,51,59,803.00
Direct Expenses	53,65,304.00	Indirect Incomes	4,72,552.00
Indirect Expenses	74,96,554.00	Closing Stock	
Nett Profit	*27,70,497.00*		
Total	1,56,32,355.00	Total	1,56,32,355.00

The Profit & Loss account is generated and updated immediately from the date of opening of books till the date of last entry.

Press F2: Period to change the period as required. Press Alt+F1 for detailed

Click Alt+F1: Detailed, to view the Profit & Loss Account in detailed format.

Income/Expense Statement instead of P&L→

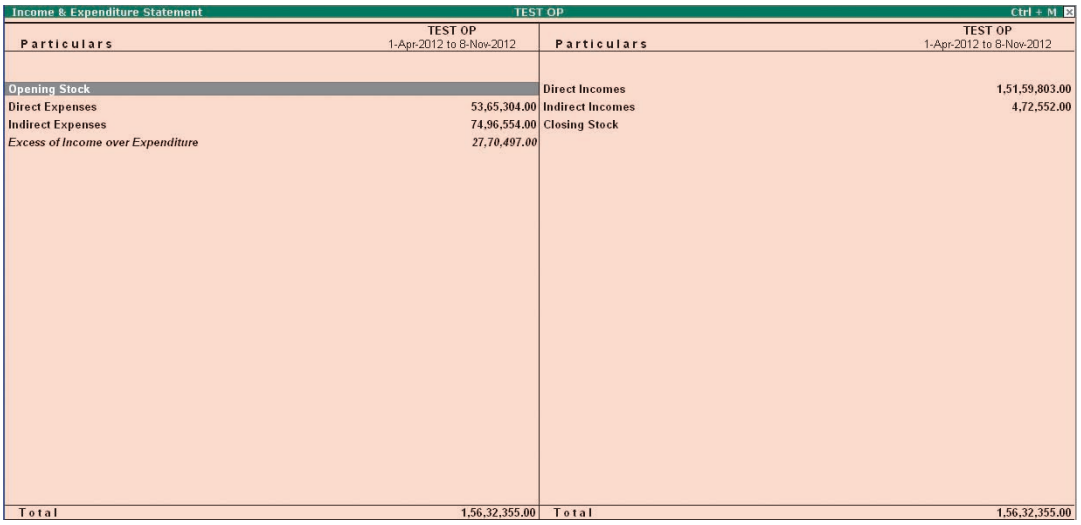
Account statements for Non-Trading Organizations:

Income/Expense Statements are appropriate for Non-Trading Organizations, which generally are not engaged in trading of goods or services and thus the books of accounts comprises of only the sources of Income and expenditure earned/incurred during a given period. This is useful for non-profit organizations such as Trusts, Educational Institutions, NGOs, and Hospitals etc.

You can toggle between Income / Expenditure Statement & Profit & Loss A/c, by pressing F11 feature and set Income/Expense Stmt instead of P & L to Yes or No.

The report menu will display Income & Expenditure A/c instead of Profit & Loss A/c.

The Income & Expenditure Statement is displayed as shown.



Income & Expenditure Statement — TEST OP — Ctrl + M

Particulars	TEST OP 1-Apr-2012 to 8-Nov-2012	Particulars	TEST OP 1-Apr-2012 to 8-Nov-2012
Opening Stock		Direct Incomes	1,51,59,803.00
Direct Expenses	53,65,304.00	Indirect Incomes	4,72,552.00
Indirect Expenses	74,96,554.00	Closing Stock	
Excess of Income over Expenditure	*27,70,497.00*		
Total	1,56,32,355.00	Total	1,56,32,355.00

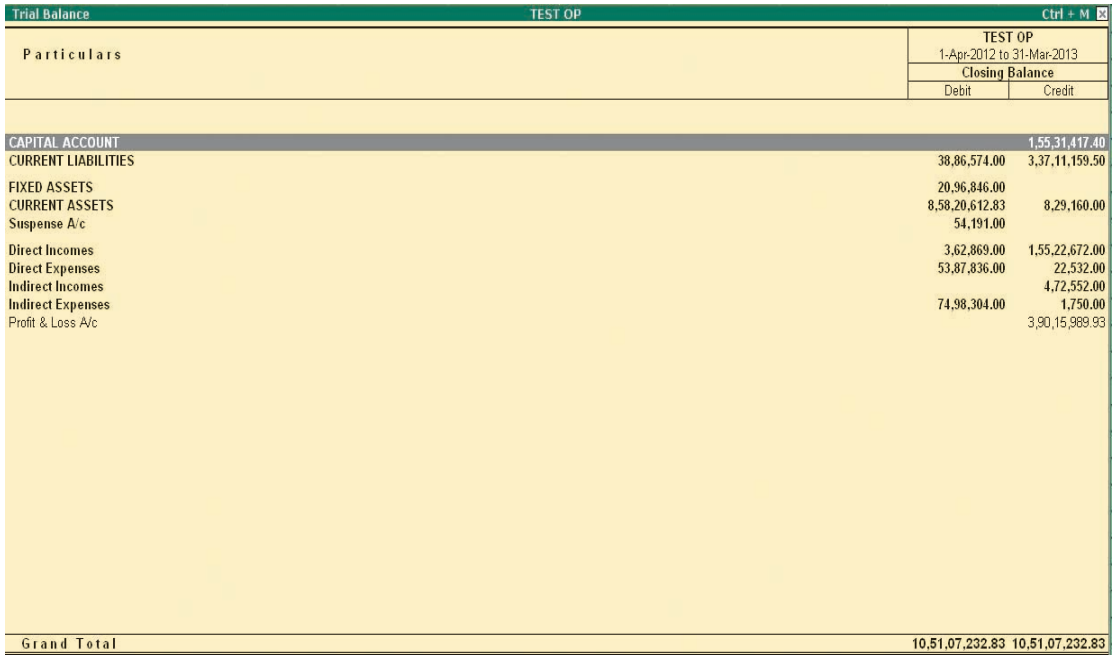
Display Trial Balance→

A Trial Balance is a summary of all ledger balances to check whether the figures are correct and balanced. Considering that the journal entries are error-free and posted correctly to the general ledger, the total of all debit balances should equal the total of all the credit balances.

In Tally, the matching of the Trial Balance is a foregone conclusion since all voucher entries are in Debit - Credit format and must balance at the entry point.

To view the Trial Balance

Go to Gateway of Tally > Display >Trial Balance



Trial Balance — TEST OP — Ctrl + M

Particulars	TEST OP 1-Apr-2012 to 31-Mar-2013 Closing Balance Debit	Credit
CAPITAL ACCOUNT		1,55,31,417.40
CURRENT LIABILITIES	38,86,574.00	3,37,11,159.50
FIXED ASSETS	20,96,846.00	
CURRENT ASSETS	8,58,20,612.83	8,29,160.00
Suspense A/c	54,191.00	
Direct Incomes	3,62,869.00	1,55,22,672.00
Direct Expenses	53,87,836.00	22,532.00
Indirect Incomes		4,72,552.00
Indirect Expenses	74,98,304.00	1,750.00
Profit & Loss A/c		3,90,15,989.93
Grand Total	10,51,07,232.83	10,51,07,232.83

Tally shows group wise Trial Balance. Next level detail for a group can be exploded by pressing Shift+Enter. Details of all groups can also be obtained through configuration, except for groups behaving like sub-ledgers.

Select Alt+ F1: Detailed to break down the grouped information or simply drill down a Group for further detail.

Select F5: Led-wise to list all ledgers and their closing balances. The screen is displayed as shown.

This report shows the flow of the accounts from Opening Balance to the effect of transactions on Closing Balance.

Select F12: Configure and set the parameters as shown.

Configuration

Show Opening Balances	? **Yes**
Show transactions	? **Yes**
Nett transactions only	? **No**
Show Closing Balances	? **Yes**
Show Percentages	? **No**
Appearance of Names	: **Name Only**
Scale Factor for Values	: **Default**
Sorting Method	: **Default**
Expand all levels in Detailed Format	? **No**

A Trial Balance can be shown with opening balance, transactions and closing balance or any one of these. Choosing transactions will give further liberty to restrict Net transaction (Net of Dr and Cr). Net transactions will be useful while viewing group summary for Expenditure groups / Income Groups.

The Trial Balance after configurations made is displayed as shown.

Trial Balance — TEST OP — Ctrl + M

Particulars	TEST OP 1-Apr-2012 to 31-Mar-2013			
	Opening Balance	Transactions Debit	Transactions Credit	Closing Balance
CAPITAL ACCOUNT	**1,64,26,519.40 Cr**	*9,25,202.00*	*30,100.00*	**1,55,31,417.40 Cr**
EMPLOYEES' GRATUITY FUNDS	26,14,010.00 Cr	9,25,202.00		16,88,808.00 Cr
INSTITUTE FUND	1,38,12,509.40 Cr		30,100.00	1,38,42,609.40 Cr
CURRENT LIABILITIES	**1,57,66,412.50 Cr**	*1,09,93,022.00*	*2,50,51,195.00*	**2,98,24,585.50 Cr**
FIXED ASSETS	**15,11,270.00 Dr**	*5,85,576.00*		**20,96,846.00 Dr**
ADDITION		5,85,576.00		5,85,576.00 Dr
GROSS BLOCK	15,11,270.00 Dr			15,11,270.00 Dr
CURRENT ASSETS	**6,96,97,651.83 Dr**	*7,39,88,602.00*	*5,86,94,801.00*	**8,49,91,452.83 Dr**
Sundry Debtors	3,88,163.00 Dr	6,56,786.00	8,33,839.00	2,11,110.00 Dr
CASH-IN-HAND	19,893.85 Dr	1,72,21,016.00	1,72,10,540.50	30,369.35 Dr
BANK ACCOUNTS	4,78,88,742.49 Dr	5,17,65,108.00	3,76,27,494.50	6,20,26,355.99 Dr
ACCRUED INTEREST (ASSETS)	32,66,836.00 Dr			32,66,836.00 Dr
CURRENT ACCOUNT (ASSETS)	1,18,84,687.00 Dr	1,17,124.00	3,22,300.00	1,16,79,511.00 Dr
LOANS AND ADVANCES (ASSETS)	49,27,478.00 Dr	26,37,019.00	5,86,427.00	69,78,070.00 Dr
PREPAID EXPENSES	65,284.00 Dr	16,953.00		82,237.00 Dr
Opening Stock				
STOCKS	2,10,668.00 Dr	15,74,596.00	21,14,200.00	3,26,936.00 Cr
DEFFERED REVENUE ASSETS	*7,07,570.00 Dr*			*7,07,570.00 Dr*
GRATUITY RECEIVABLE (LIC)	*2,48,418.00 Dr*			*2,48,418.00 Dr*
TDS RECEIVABLE/20905	*89,911.49 Dr*			*89,911.49 Dr*
Suspense A/c		*54,191.00*		**54,191.00 Dr**
Inactive Group		54,191.00		54,191.00 Dr
Direct Incomes		*99,38,055.00*	*2,50,97,858.00*	**1,51,59,803.00 Cr**
C.E. PROGRAMME Income		11,236.00	43,950.00	32,714.00 Cr
EXAMINATION & OTHER FEES		1,700.00		1,700.00 Dr
				34 more ...
Grand Total		***10,97,18,904.00***	***10,97,18,904.00***	

Budgets→

A **budget** is a plan prepared for the flow of funds in an organization. It contains financial guidelines for the future plan of action for a selected period of time.

A budget helps to refine goals and use funds efficiently. It provides accurate information for evaluation of financial activities, aids in decision making and provides a reference for future planning.

Multiple budgets can be created for specific purposes in Tally. Budgets for Banks, Head offices, Departmental budgets like Marketing Budgets, Finance Budgets, and so on, can also be created. The Budgeted figures in Tally can be compared with Actual figures and variance report can be generated.

In Tally, you can create, alter and delete a budget.

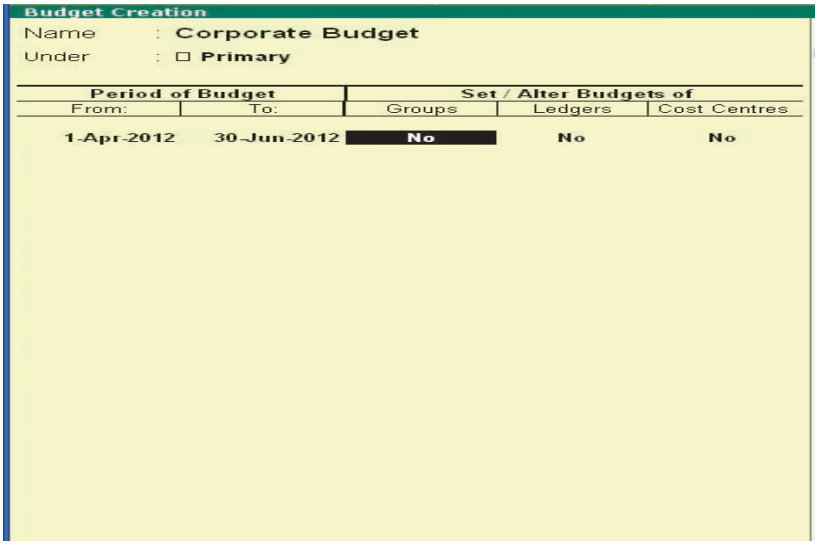
To activate the Budgets feature in Tally→ Select F11: Features → F1: Accounting Features → Set Maintain Budgets and Controls to Yes → Accept to save.

Creating a Budget→

To create a Budget in Tally → Go to Gateway of Tally → Accounts Info → Budgets → Create

In the Budget Creation screen enter a Name for your budget.

1. Select from the List of Budgets for Under field. You can have a hierarchical setup for budgets. In the List of Budgets, Primary is at the top of the hierarchy and you can create more primary budgets. Sub-budgets can be created under Primary budgets.
2. Enter the period of the budget in the From and To fields. The period entered can be a month, a year or any other period.
3. In Set/Alter Budgets of, select
   - Groups - To create a budget for a Group of ledger accounts.
   - Ledgers - To create a budget for Ledgers.
   - Cost Centres - To create a budget for Cost Centres.



Accept to save.

Altering a Budget→

You can modify a budget, using the alter option.

Go to Gateway of Tally → Accounts Info > Budgets → Alter

In the Budget Alteration screen, modify the fields as required. Change the period or change budgets of Groups, Ledgers and Cost Centres.

Deleting a Budget→

To delete a budget:

Go to Gateway of Tally → Accounts Info → Budgets → Alter → Press Alt+D.

Creating Budget for Groups→

In the Budget Creation/Alteration screen, set Yes in the Groups field, to set budgets for a group or group of ledgers.

Name : **Corporate Budget**

Under : ☐ **Primary**

Period of Budget		Set / Alter Budgets of		
From:	To:	Groups	Ledgers	Cost Centres
1-Apr-2012	30-Jun-2012	Yes	No	No

In the Group Budget screen, select a Group from the List of Groups and enter Account Name.

Enter the cost centre for a group in Cost Centres field, select Not Applicable, if the budget is not for a particular cost center.

In Type of Budget, select from the following two types→

On Nett Transactions→

Select this option to monitor the transaction amounts and not the balances. Nett is net of debits and credits for the specified period. Nett transactions Budgets specified for a period automatically gets apportioned over the period. i.e., When On Nett transactions Budgets are defined, the debit amount for the specified period after reducing the credits for the same period is considered without taking into account opening and closing balances. For example to compare transactions against budgets, especially revenue income and expenses On Nett Transactions can be selected.

On Closing Balance→

Select this option to monitor the balances of the Accounts and the not the transactions. i.e., each month will have the same budget value except that the actual Opening Balance is also taken into account. Budgets on Closing balances can be set for Bank Account Ledgers, Debtors Ledger balances and so on. For example to compare closing balance figures in final statements, especially Balance Sheet items like assets and liabilities, select Closing Balances.

Enter the budget amount in the Amount field.

Group Budgets Under 'Corporate Budget'
(From 1-Apr-2012 to 30-Jun-2012)

Account Name	Cost Centre	Type of Budget	Amount
Indirect Expenses	☐ Not Applicable	On Nett Transactions	5,00,000.00
BANK	☐ Not Applicable	On Closing Balance	20,00,000.00

Similarly you can create budget for Ledgers or for Cost Centers.

Viewing Budget Variance→

Budget Variance report can be viewed from Trial Balance, Group Summary, monthly summary etc. The Budget Variance button (Alt+B) is active, if Budgets feature is enabled and at least one budget created. Budget Variance displays Budgets, Actuals with percentage and Variance from the budget with percentage.

Budget Variance can be accessed from:

Gateway of Tally → Display → Trial Balance to display the Trial Balance screen

Or form

Gateway of Tally → Display → Account Books → Group Summary and select a group from List of Groups to display the Group Summary screen

Click on Budget Variance (Alt+B) from the toolbar to display the Budget Analysis screen.

Select from the List of Budgets for Budgets/Scenario.

Three columns display Budget, Actuals and Budget Variance, respectively.

Trial Balance — TEST OP — Ctrl + M

Code	Particulars	TEST OP 1-Apr-2012 to 8-Nov-2012 Corporate Budget Closing Balance Debit	Credit	TEST OP 1-Apr-2012 to 8-Nov-2012 Actuals Closing Balance Debit	Credit	TEST OP 1-Apr-2012 to 8-Nov-2012 Corporate Budget Variance Closing Balance Debit	Credit
	CAPITAL ACCOUNT				1,55,31,417.40		
	CURRENT LIABILITIES			38,86,574.00	3,37,11,159.50		
	FIXED ASSETS			20,96,846.00			
	CURRENT ASSETS	10,00,00,000.00		8,58,20,612.83 85.82%	8,29,160.00	1,41,79,387.17 14.179%	
	Suspense A/c			54,191.00			
	Direct Incomes			3,62,869.00	1,55,22,672.00		
	Direct Expenses			53,87,836.00	22,532.00		
	Indirect Incomes				4,72,552.00		
	Indirect Expenses	6,09,89,010.99		74,98,304.00 12.29%	1,750.00	5,34,90,706.99 87.705%	
	Profit & Loss A/c		6,09,89,010.99		3,90,15,989.93 63.97%		(-)2,19,73,021.06 (-)36.027%
	Grand Total	16,09,89,010.99	6,09,89,010.99	10,51,07,232.83 65.29%	10,51,07,232.83 172.34%	6,76,70,094.16	(-)2,19,73,021.06

Corporate budget Column displays the values of the Budget, which is defined.

Actuals Column displays the value of Actual Expenditure incurred.

Corporate Budget Variance displays the values of the Variance of the Actuals and Budgets. i.e.,

Budgets – Actual = Variance .

Cost Centres→

A Cost Centre is any unit of an organization to which transactions (generally, revenue) can be allocated. When only costs or expenses are allocated to these units, they are referred to as Cost Centres. When profits are also allocated to these units, they become Profit Centres. You can now obtain a Profit and Loss account of each such Profit Centre.

Cost Centre in Tally allows an additional dimension to a transaction where a Ledger account indicates the nature of the transaction. It does not readily disclose, except in the narration field, which part of the organization was involved in the transaction.

With the help of Cost Centres, a transaction can be allocated to it, which would then enable accumulation of the all transactions for that particular Cost Centre. Tally.ERP 9 gives you the Cost Centre break-up of each transaction as well as details of transactions for each Cost Centre.

Some examples of Cost Centres are:

- Departments of an organisation - Finance, Manufacturing, Marketing, and so on
- Products of a company
- Products of a company

Use of Cost Centres→

You can classify Cost Centres, just as how you classify Group/Ledger accounts. You can have Primary Cost Centres and several levels of Cost Centres under each Primary Cost Centre.

Consider the following example.

Primary Cost Centres → Finance, Manufacturing, Marketing.

Under Marketing, classify the company's sales executives as Cost Centres. This will help you track a sales executive's performance, in terms of cost and revenue generated.

You will then have the following Cost Centre structure:

Primary Cost Centre – Marketing →

Under Marketing:

- Salesman A
- Salesman B
- Salesman C

Allocate expenditure incurred on sales by the salesmen, as well as the sales generated by them, directly to their Cost Centres. The allocation is done at the time of voucher entry. This prevents allocation errors at the end of the period.

By allocating expenses and sales transactions to the salesmen, you are setting up a valuable information system that tracks the performance of your salesmen.

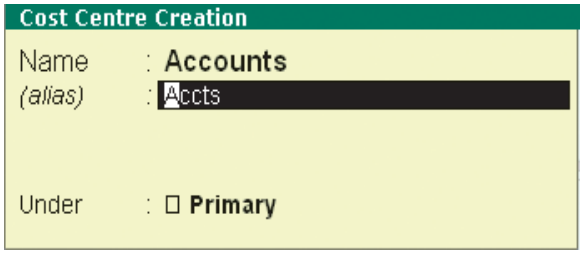
Creating a Single Cost Centre →

To create a Cost Centre, set Maintain Cost Centres to Yes in F11: Accounting Features. For parallel allocation of Cost, you can set More than ONE Payroll/Cost Category to Yes.

By default, Tally activates the Cost Centre feature for Ledger accounts under Sales Accounts, Purchase Accounts, Expense and Income groups.

Go to Gateway of Tally→ Accounts Info. → Cost Centres → Create (Single Cost Centre)

The Cost Centre Creation screen is displayed as shown.



A brief explanation on each of the fields in the Cost Centre Creation screen follows.

Name→ Enter the name of the Cost Centre in this field. For example, Name, function, activity, department, task and so on.

Alias→Enter an alternative name, if required. For example, a short name or a code number

Under→ Select the parent Cost Centre under which the Cost Centre is grouped or created from the List of Cost Centres. If you want the Cost Centre to be a Primary Cost Centre, select Primary from the list.

Displaying a Single Cost Centre→

Displaying a Single Cost Centre → Go to Gateway of Tally → Accounts Info. > Cost Centres → Display (under Single Cost Centre).

The Cost Centre Display screen appears. It is not possible to make any modifications to the Cost Centre master in the Display mode. You can only view the details in this mode.

Altering a Cost Centre→

To alter an existing Cost Centre → Go to Gateway of Tally> Accounts Info. → Cost Centres→ Alter (under Single Cost Centre) → Make the necessary changes and Accept to save.

Deleting a Cost Centre→

You can delete a Cost Centre from the Cost Centre Alteration screen by pressing ALT+D.

You can delete a Cost Centre only if

- It does not have any Cost Centres created under it.
- It is not used in any transactions.

Cost Categories→

Cost Categories are useful for organizations that require allocation of Revenue and Non-Revenue Items to parallel sets of Cost Centres. Cost categories facilitate third dimensional reporting of Expenditure and revenue. Some of the examples of Cost Categories can be Region wise or geography wise, Grade wise, Department wise and so on.

Use of Cost Categories→

By using Cost Categories you may allocate, in parallel, a transaction to more than one set of Cost Centres. The following example illustrates the use of Cost Categories.

The Cost Centres such as Marketing, Finance and Manufacturing can now belong to a category - Departments.

The Salesmen A, B and C can be Cost Centres under a Category - Executives.

Similarly, you can create a new Cost Category Projects under which Cost Centres such as Airport construction, Road construction and Buildings may be created. The classification appears as following:

Cost Categories	Departments	Executives	Projects
Cost Centre	Marketing	Salesman A	Airport Construction
	Manufacturing	Salesman B	Road Construction
	Finance	Salesman C	Buildings

Specify a Cost Category to allow allocation of only revenue items or items of both revenue and capital (Non-Revenue) nature. Here in this instance, enable Revenue Items and Non-Revenue Items to Yes for Departments and Projects Categories and only Allow Revenue Items for Executives.

By allocating expenses to parallel Cost Centres under different categories, you are simply assigning the amounts to them; the amount does not increase. Tally performs an automatic reconciliation on real-time basis, saving you the effort of reconciling Ledgers and Cost Centres.

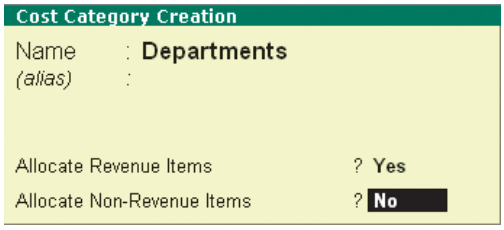
Creating a Single Cost Category→

To create a Cost Category, set Maintain Cost Centres to Yes in F11: Accounting Features and then set More than ONE Payroll/Cost Category to Yes.

This option is by default, set to No. When this option is set to Yes, Tally creates a single Cost Category called Primary Cost Category automatically and allows creation of Cost Centres under the Primary Cost Category. However, you may also create new Cost Categories or alter existing Cost Categories.

To create a Cost Category→ Go to Gateway of Tally → Accounts Info. → Cost Categories → Create (under Single Cost Category)

A brief description on each of the fields in the Cost Category Creation screen follows.



Name→

Enter the name of the Cost Category.

Allocate Revenue Items →

Set this option to Yes, to allocate all sales, purchase, expenses and income related transactions to Cost Centres created under this Cost Category. However, if you wish to allocate only capital/non-revenue items to Cost Centres created under this Cost Category, set this option to No.

Allocate Non-Revenue Items→

Set this option to Yes, to allocate transactions related to capital or non-revenue nature to Cost Centres created under this Cost Category. By default, this option is set to No.

Displaying a Single Cost Category→

To view the details of the selected Cost Category masters from this mode

Go to Gateway of Tally→ Accounts Info. → Cost Categories→ Display (under Single Cost Category) → Select a Cost Category from the List of Categories. The Cost Category Display screen is displayed.

Note: You cannot make any changes to the fields in the Display mode.

Altering and Deleting a Cost Categories in Tally follow the same steps as discussed earlier in Cost Centres.

Creating Cost Centres under Cost Categories→

Go to Gateway of Tally → Accounts Info. → Cost Centre → Create (under Single Cost Centres)

Category→

This field appears only when you have opted for More than ONE Payroll/Cost Category in F11: Features. Else, Tally automatically creates a Primary Cost Category to which all cost centres are assigned.

All the other fields are described in detail in the section Creating Cost Centres in Single mode

Displaying and Altering Cost Centres under Cost Categories in Single mode is similar to Displaying and Altering Cost Centres in Single mode explained previously. The only additional field is Category.

Display Ratio Analysis Report→

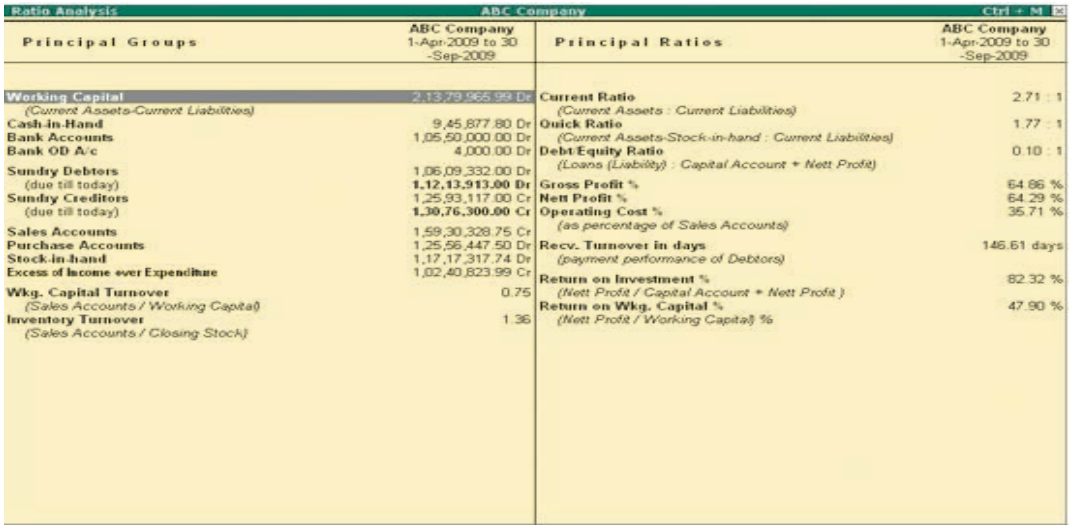
Ratio analysis is a powerful tool for financial analysis. A meaningful analysis of a financial statement is made possible by the use of ratios.

Ratios are a set of figures compared with another set. The comparison gives an understanding of the financial position of a business unit. There are a number of ratios which can be computed from a single set of financial statements. The ratios to be computed depend on the purpose for which these ratios are required. A single ratio may sometimes give some information, but to make a comprehensive analysis, a set of inter-related ratios are required to be analysed.

To view the Ratio Analysis→

Go to Gateway of Tally → Ratio Analysis

The Ratio Analysis screen is displayed as shown:



Ratio Analysis — ABC Company — Ctrl + M

Principal Groups	ABC Company 1-Apr-2009 to 30-Sep-2009	Principal Ratios	ABC Company 1-Apr-2009 to 30-Sep-2009
Working Capital	2,13,79,965.99 Dr	**Current Ratio**	2.71 : 1
(Current Assets-Current Liabilities)		*(Current Assets : Current Liabilities)*	
Cash-in-Hand	9,45,877.80 Dr	**Quick Ratio**	1.77 : 1
Bank Accounts	1,05,50,000.00 Dr	*(Current Assets-Stock-in-hand : Current Liabilities)*	
Bank OD A/c	4,000.00 Dr	**Debt/Equity Ratio**	0.10 : 1
Sundry Debtors	1,06,09,332.00 Dr	*(Loans (Liability) : Capital Account + Nett Profit)*	
(due till today)	**1,12,13,913.00 Dr**	**Gross Profit %**	64.86 %
Sundry Creditors	1,25,93,117.00 Cr	**Nett Profit %**	64.29 %
(due till today)	**1,30,76,300.00 Cr**	**Operating Cost %**	35.71 %
Sales Accounts	1,59,30,328.75 Cr	*(as percentage of Sales Accounts)*	
Purchase Accounts	1,25,56,447.50 Dr	**Recv. Turnover in days**	146.61 days
Stock-in-hand	1,17,17,317.74 Dr	*(payment performance of Debtors)*	
Excess of Income over Expenditure	1,02,40,823.99 Cr	**Return on Investment %**	82.32 %
Wkg. Capital Turnover	0.75	*(Nett Profit / Capital Account + Nett Profit)*	
(Sales Accounts / Working Capital)		**Return on Wkg. Capital %**	47.90 %
Inventory Turnover	1.36	*(Nett Profit / Working Capital) %*	
(Sales Accounts / Closing Stock)			

The screen is divided into two parts:

- Principal Groups
- Principal Ratios

The Principal Groups are the key figures that give perspective to the ratios.

Principal Ratios relate two pieces of financial data to obtain a comparison that is meaningful.

Principal Groups and key figures→

Working Capital→

The Net Working Capital is calculated by subtracting Current Liabilities from Current Assets. Financial Analysts often consider the total Current Assets as the Working Capital. This serves as a measure of how far the firm is protected from liquidity problems.

Cash in Hand and Bank Balances→

This data presents another perspective on the liquidity position.

Sundry Debtors→

(due till today)

The list of all the debtors and the total debts due as on the date of the statement, are displayed.

Sundry Creditors→

(due till today)

The list of all the creditors and the total credits due as on the date of the statement are displayed.

Sales and Purchase Accounts→

The Sales and Purchase Accounts, which collate the trading activity for the period, are displayed.

Stock in Hand→

This field displays the stock in hand as on the date of the report and together with Cash and Bank Balances and Debtors, completes the Current Assets aspect of the Working Capital.

Nett Profit→

This is derived from the Profit & Loss Account and is the profit after direct and indirect expenses.

Wkg. Capital Turnover→

(Sales Accounts/Working Capital)

This is an activity or efficiency ratio that shows the number of times the working capital has been rolled over during a particular period. It depicts how effectively the firm is using its working capital.

Inventory Turnover→

(Sales Accounts/Closing Stock)

This is an activity or efficiency ratio that shows the number of times the stock has been rolled over during the period of the report. It depicts how effectively the firm is using its inventories.

Principal Ratios→

You can compare Principal Ratios of your company over a certain period with industry averages as well as with ratios pertaining to other periods to assess current performance.

Current Ratio→

(Current Assets: Current Liabilities)

This indicates the solvency position of the enterprise. The ideal ratio is 2 under normal business conditions.

Quick Ratio→

(Current Assets – Stock in Hand : Current Liabilities)

This indicates the liquidity position of the enterprise. This ratio is useful in planning future cash requirements.

Debt Equity Ratio→

(Loans (Liabilities) : Capital + Net Profit)

This indicates the level of exposure to external borrowings and is a useful tool in determining the options of raising additional capital internally or externally.

Gross profit % →

(Gross Profit / total Turnover)

This indicates the percentage of profit earned from direct operations (manufacturing)., This ratio is useful, where an enterprise produces more than one product, in identifying the order of profitability and making decisions such as increasing production capacity, continuance of a product etc.

Net Profit % →

(Net Profit/ Total Turnover)

This indicates the percentage of net profit earned by the enterprise after considering all expenses of the enterprise. This is useful in identifying the overall profitability of the enterprise.

Operating Cost % →

(As percentage of Sales Accounts)

This is referred to as the percentage of operating cost with respect to the total turnover This ratio is useful in making decisions in the areas of cost control, cost reduction etc.

Receivables Turnover in days→

(Payment performance of Debtors)

This is an analysis of debtor wise payment performance and a useful tool in identifying the most preferred and least preferred customers or agents and planning the receivables collection process.

Return on Investment % →

(Nett Profit/Capital Account + Nett Profit) %

This is a useful tool in measuring returns expected from the project/product and plan additional capital infusion, increase in production capacity (subject to market demand) etc.

Return on working capital→

(Nett Profit/Working Capital) %

This is referred to as the percentage of net profit to working capital (current assets – current liabilities).

Working capital turnover ratio→

(Sales Account/Working Capital)

This indicates how effectively working capital is used in terms of turnover it can help to generate. It is a useful tool in identifying the level of deployment of funds with respect to sales.

Inventory turnover ratio→

(Turnover / inventory)

This indicates the relationship of inventory with respect to sales. This is a useful tool in identifying the extent of investment in stock and indicates:

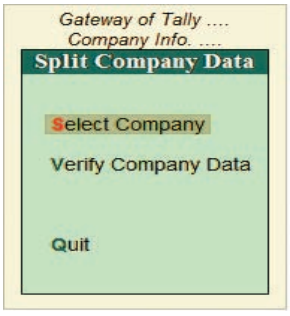
- Stock control measures whether to be taken in case of change in demand
- Procurement planning

Split Company Data→

The procedure to split data based on financial years is as follows:

Go to Gateway of Tally → F3: Cmp Info →Select Split Company Data.

The Split Company Data menu appears:



- Select the option Select Company
- Select the required company whose data has to be split from the List of Companies.
- Enter the required date from which you wish to split in the Split From field.



Tally will create two separate companies suffixing each company with the date from which it has been split.

- Accept to split the company data.

Tally recommends the Split from date to be based on the existing data. It is recommended that the Split from date is set as the beginning of the current financial year, even though Tally permits any date.

It is advisable to take a backup of the original data on to another media before splitting the company.

Remove the company which contained three years data as you may accidentally use it for entering the current data.

The split occurs in a set of two periods. Hence, start to split the company with the latest period. E.g., the data is stored in the same company for a period of three years commencing rather than storing data in three separate companies. Initially the user has to split the company for two periods between 01/01/2003 and 31/12/2005 and the other part is split for the remaining period.

Two new companies will be created between the periods 01/01/2003 and 31/12/2004, and 01/01/2005 and 31/12/2005, i.e., the historical data of one or more financial years will be preserved as one company and your current financial year as the other. There is normally no reason to split the prior years again into separate companies. Incase you wish to split the data for an earlier period, then repeat the above mentioned steps.

The user can display or print financial reports such as Trial Balance, Balance Sheet, Profit & Loss, Stock Summary etc., for each of the companies for the relevant periods and compare them for accuracy.

The user needs to alter the names of the two freshly created companies according to the requirement.

Split Data based on Financial Years→

Storing data in the same company for a few years has a lot of advantages, even though the data size increases which in turn affects the overall performance of the computer. Tally.ERP 9 allows the user to split the data based on financial years which will reduce the volume of the data, thereby reducing the load on the computer.

When the user splits the data based on different financial years, new companies are created for the respective split periods and the entire data is retained in the original company.

Important pre-split activity→

Before splitting the data the user must ensure that the following precautions are taken, failing which, could result in mismatched information:

- All unadjusted Forex Gains/Losses have been fully adjusted by journal entries. Verify that this item does not appear in the Balance Sheet.
- There are no Purchase Bills/Sales Bills due. Check the Profit & Loss Account and Inventory Statements – Purchase/Sales Bills Pending. The user has to account them to the respective party accounts or to respective Bills Pending Account.
- Ensure that a backup of the data exists.

Note: For users of Sales/Purchase Order Processing features: Open sales/purchase orders will not be carried forward on splitting. The user has to re-enter the outstanding orders after splitting the company. Similarly data pertaining to a cost centre is not carried forward.

Verify Split Data→

A utility that has the capability to detect possible errors that occur while splitting the data and also provides the user with possible solutions.

Developed with an objective to reduce the repeated occurrence of possible errors while splitting the data, this utility automatically detects possible errors in the data. On detecting these errors the system prompts the user to rectify them with possible solutions so that the errors will not reoccur in future. Users can opt to either resolve these errors manually or by using the helper available within this utility.

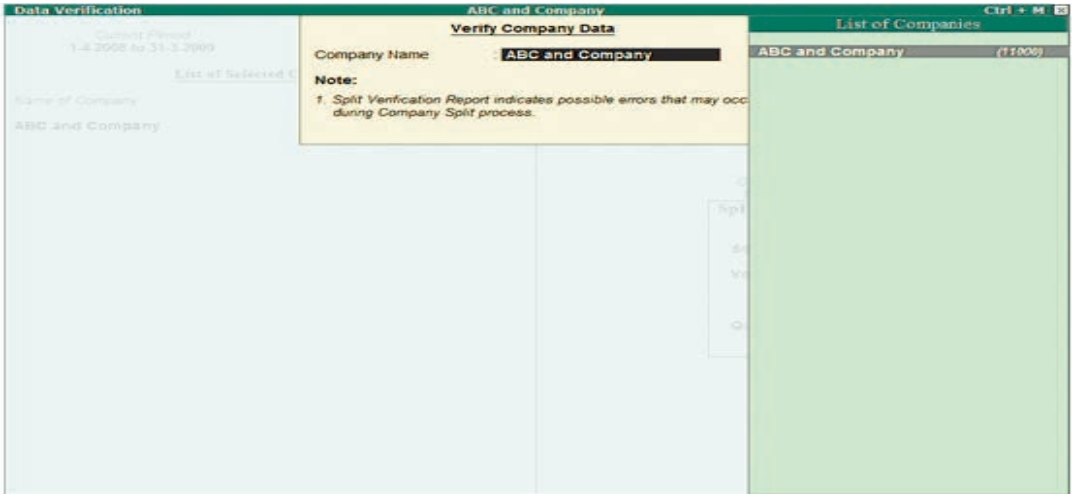
The Verify Split Data utility detects the possible error for:

- Units of Measurement incorrect for the Item
- Cost Centre does not belong to the category
- No Accounting Allocations
- Voucher Totals Do Not Match
- Cost Break-up total does not match

To start the data verification process follow the steps shown:

Go to Gateway of Tally → F3: Cmp Info → Split Company Data →Verify Company Data

The Data Verification for the selected company appears:



Export Data→

The Export option in Tally allows the user to export reports or data. The exported reports or data can be viewed or published using any one of the standard formats available. You can also import the same data into another company using Tally.

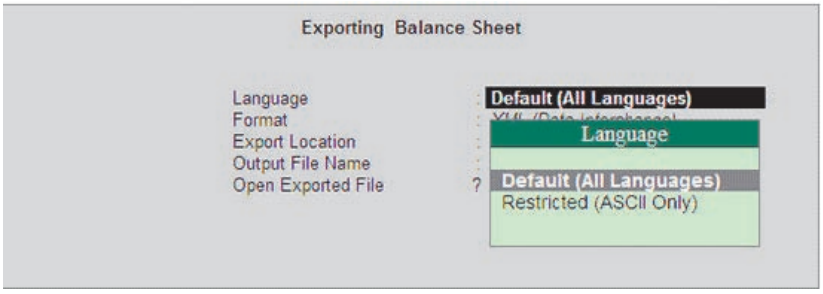
The user can open any report in Tally and click on the E: Export button or press Alt + E to export data.



The Report Generation screen is displayed with the export details. Press Yes to accept or press Backspace to change the export details:

Language→

Based on the option selected in the Language field, the user can export reports in English or any of the available Indian Language. When the user selects Default (All Languages) the report is exported in any available Indian Language. If the user selects Restricted (ASCII Only), the reports are exported in English only. However, the user has to select the appropriate display language before exporting.



Note: If the user selects Restricted (ASCII Only) Language and uses PDF /HTML Format to export reports of a company created using any one of the available Indian Languages (without English alias), the exported values will appear as Question Marks (?).

Formats→

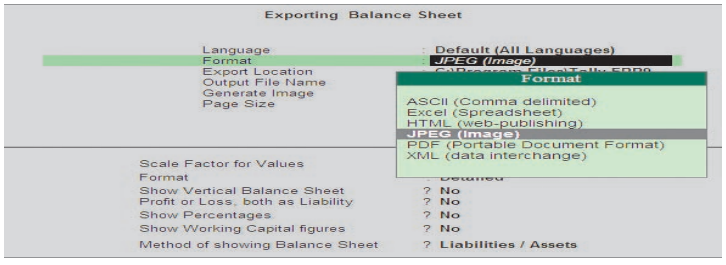
By default Tally supports the following export formats, to read more about the Export Formats click on one of the corresponding links:

- ASCII (Comma Delimited)
- Excel (Spreadsheet)
- HTML (Web Publishing)
- JPEG (Image)
- PDF (Portable Data Format)
- XML (Data Interchange)

Export Formats→

The Export functionality available in Tally allows the user to export data or report in any one of the standard available formats. Tally.ERP 9 allows the user to select the required format before exporting the data and based on the format selected the user needs to specify the resolution, page size and formatting.

Tally also allows you to export the data in non-editable formats such as JPEG and PDF formats. The JPEG format has the with dual facility, where the user can store the file in printable format or as an image.



ASCII (Comma Delimited)→

By selecting the ASCII (Comma Delimited) format, the user can export all the reports or data from Tally. The data exported is converted to plain text separated with commas and stored in a file with the extension .txt. This file format is widely used for emailing and used for importing data into another company using Tally.



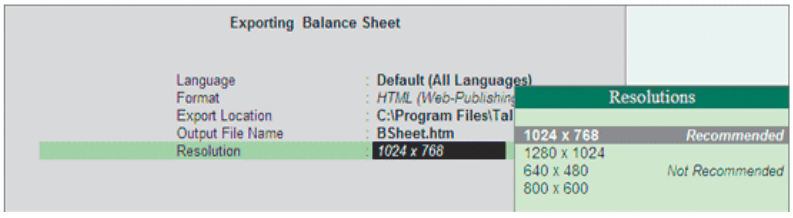
Excel Spreadsheet →

The user can export data and reports generated in Tally to Excel by selecting the Excel (Spreadsheet) format. The report or data is put in columns and the file is saved with the extension .xls. Tally also gives the user an option to export data with formatting and background colour as it appears in Tally. The user can set the formatting and background colour in the Report Generation screen. The Excel file can be emailed as an attachment and also used to generate graphs for better presentation.



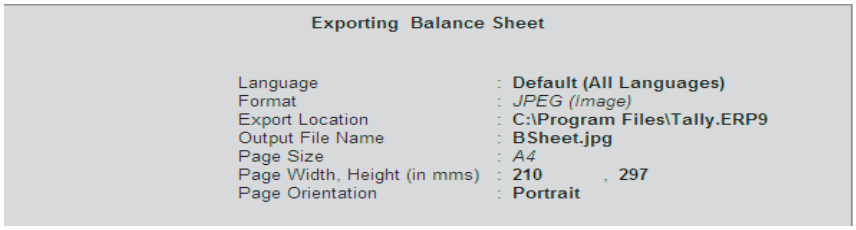
HTML (Web Publishing) →

On selecting the HTML (Web Publishing) format, Tally exports the data in HTML format retaining the colours and formatting. The file name has an extension .htm, It can be sent as an attachment and read using an internet browser. It is recommended to choose a higher resolution for better quality output.



JPEG (Image)→

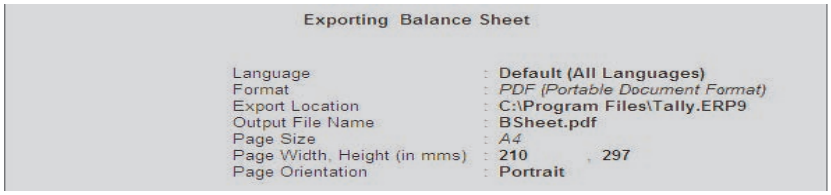
On selecting this format the specified report is exported as an image file which is stored with an extension .jpg in the specified folder. The image file generated is non-editable, platform independent and supports the highest level of compression. The user needs to specify the paper orientation and paper size, opting to store the report on a User defined or customized paper size, the user is required to specify the page width and height in millimeters. This image file can be mailed as an attachment to a recipient, viewed using an image viewer and printed.



PDF (Portable Document Format) →

The report is converted to a portable data format document which is independent of the application software, hardware and operating system. This document can be viewed using the Adobe Acrobat Reader commonly known as the PDF Reader. On exporting the data using PDF format, the file is stored in the specified location and assigned the extension .pdf. While configuring the system to export data to PDF it is necessary for the user to specify the paper orientation and paper size. On opting to store the report with User defined or customised paper dimensions, the user is required to specify the page

width and height in millimeters. This PDF file can be mailed as an attachment to the desired recipient and viewed using the Adobe Acrobat reader or PDF reader.



XML (data interchange)→

Extensible Markup Language (XML) is an extension of HTML. Using XML, data can be imported by other systems. An XML file from Tally has an XML envelope and formatted with XML tags to enable import into other systems. The destination system requires re-formatting of XSLT (XML Style Sheets) based on the inherent style used in Tally before importing the data. When two systems are running different versions of Tally, XML data can be directly imported using the import menu option, without re-formatting.

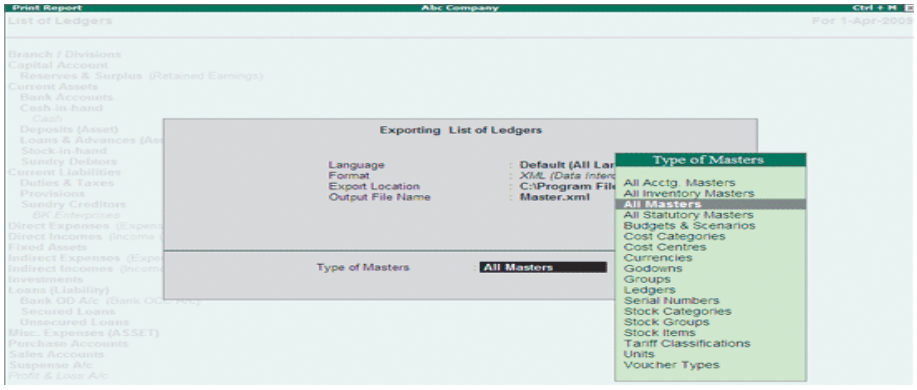
Export Data from Masters in Tally→

With the Export feature of Tally, you can export Tally data using the available formats. The exported data can be used by other programs. To export the Masters from Tally execute the following steps:

Go to Gateway of Tally → Display → List of Accounts

In the List of Accounts screen press E : Export.

- Select the Language in which you want the data to be exported.
- Select a format from the list of Formats available.
- Press Enter to accept the default Output Filename. In case you want to save the file in another folder then type the desired path and filename.



- Accept to export the Masters to a XML format file.

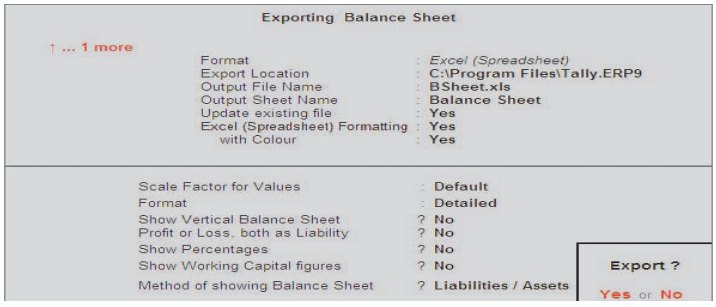
The exported file is saved in the default Tally folder or the specified folder.

Export to Excel →

Using the Export feature you can export Tally data to Excel. Data exported to Excel can be e-mailed as an attachment, used to generate graphs for better presentation and further analysis.

- Go to Gateway of Tally > Balance Sheet
- In the Balance sheet screen click E : Export or press Alt+E.
- Select the required language from the list of Languages displayed.

- Select a format from the list of Formats displayed.
- By default, the exported file will be stored in C:\Program Files\Tally.ERP 9 for Windows 7 and C:\ Tally.ERP 9 for Windows XP operating systems
- Press Enter to accept the default Output Filename or type the filename of your choice in order to save the file with a different name.
- Press Enter to accept the default Output Sheet Name.
- To update the existing file select Yes in Update Existing File.
- To format the contents of the file select Yes in Excel (Spreadsheet) formatting.
- Select Yes for the Field with Colour, to retain the background colour in the exported file.

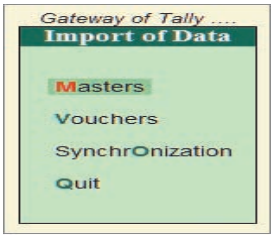


- Accept to export the Balance Sheet to an excel file.

The exported file is saved in the default Tally or the specified folder, you can use this file for further analysis.

Import Data→

In Tally you can import data from earlier versions of Tally, Tally and any third party application using the predefined format of XML.



To Import Data

- Go to Gateway of Tally → Import of Data
- The Import of Data menu is displayed as shown.

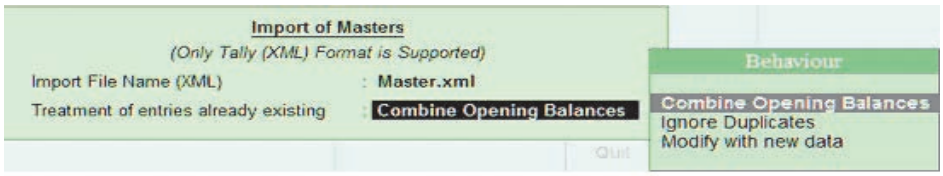
Import Masters→

To Import Masters execute the following steps:

Go to Gateway of Tally → Import of Data → Masters

- In the Import of Masters screen:
- Enter the required path and filename in the Import File Name (XML) field. If the file is located in the default folder, then you need to provide the filename only.
- In the field Treatment of entries already existing select the required Behaviour

- Combine Opening Balances: Select this option to import data of different branches and consolidate the opening balances. You can also select this option when the opening balances of existing masters are Zero and need to be overwritten by the balances in the data being imported.
- Ignore Duplicates Select this option to import new masters along with the existing masters in Tally ignoring the duplicates.
- Modify with New Data Select this option to replace the existing balances with those existing in the data imported and also override the other options available in Behaviour list.



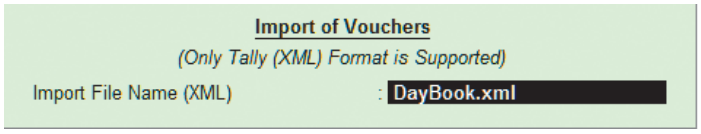
- Press Enter to Import Masters.
- Double click on Tally.imp file located in the Tally folder to view the import log.

Import Vouchers→

To import vouchers execute the following steps:

Go to Gateway of Tally → Import of Data → Vouchers

- In the Import of Vouchers screen, enter the required path and filename in the Import File Name (XML) field.



- Press Enter to import the Vouchers
- Double click on Tally.imp file located in the Tally folder to view the import log.

Merging Company Data→

Maintaining Group Company in Tally→

The books of Account of different companies belonging to the same management or owners are required to be consolidated to present the financial position of the group of companies as a whole. This is mandatory in many developed countries and currently shareholders would rather know the performance of the group as a whole and not the performance of individual constituent companies.

Tally simplifies the task of consolidation of accounts. You can consolidate the accounts of any number of companies as well as keep them separate.

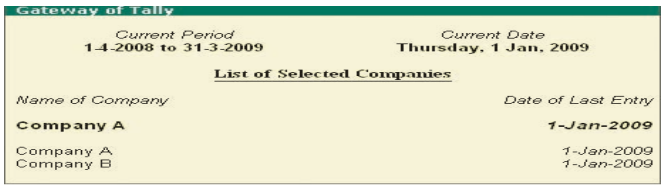
The first step is to create a Group Company, which is simply a name and identity given to the merged accounts of constituent (member) companies of the group. A group company may also include other group companies.

Note: Do not confuse the word Group to refer to a member of the group! It simply contains the consolidated accounts of member companies. In other words, it is the parent company – under which you have the individual companies.

Creating a Group Company→

A Group Company can be created only for companies that have already been loaded. Hence, you must first load the companies whose accounts are to be grouped. Select the companies using F1:Select Cmp button.

Tally now displays two company names in the Gateway of Tally.

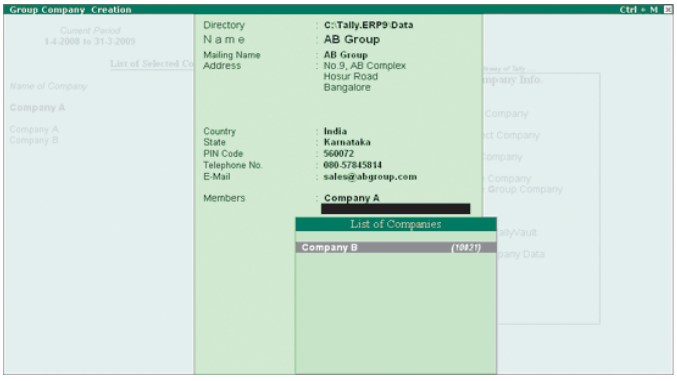


Note: The Company which is in bold, is the active company. Here, Company A is the active company.

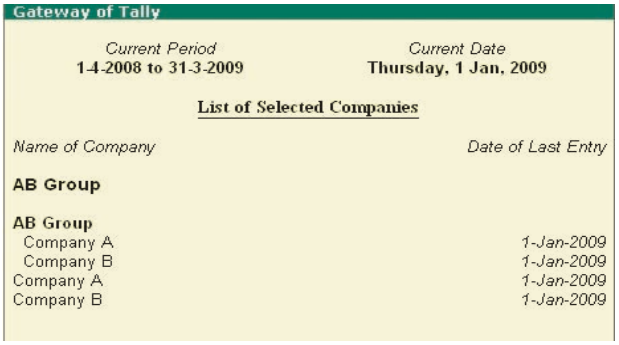
Use Alt+F3 to get the company info Menu in which there is an additional option Create Group Company (this is available only when two or more companies are loaded).



Press Enter on Create Group Company. The Group Company Creation screen is displayed.



All the loaded companies are displayed under List of companies. Select the member companies from the List of companies and accept to Create the Group Company.



At the Gateway of Tally, Tally displays AB Group company and the member companies. You can close the member companies by pressing Alt+F1, so that only the Group Company is displayed in the Gateway of Tally.

Note→

- Entering a Transaction is not possible in Group Company, that is, in AB Group company. [You have to enter the transaction in a member company only, that is, Company A or Company B]
- The Group company will give the summary (report) level consolidation and NOT transaction (voucher) level consolidation (that is, NO Merging of vouchers)
- The member companies of a Group Company should have the same Base Currency Symbol and Formal Name (you cannot group a company with $ as symbol with another company having ₹ as the currency symbol)

Altering a Group Company→

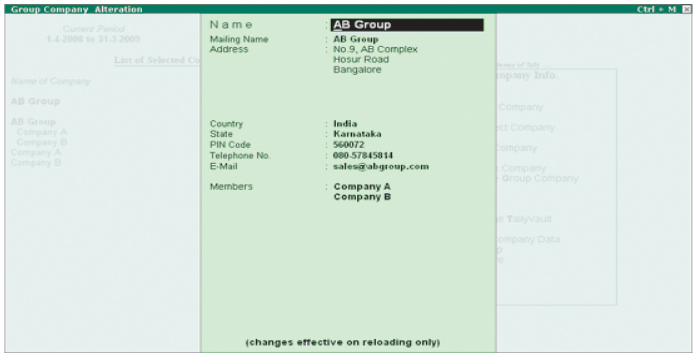
You can alter a Group company by editing the details or adding or removing the member companies.

Load the Group Company and from Gateway of Tally > Press Alt+F3 > Select Alter > Press Enter

Select Group Company [Group companies are marked with an asterisk]



The Group Company Alteration screen is displayed as shown:



Any modifications made will come into effect only on shutting the group company and then reloading it.

Points to remember:

- The Group Company must contain at least two members.
- It is possible to combine accounts of different companies.
- Create as many Group companies as you need.
- A constituent company can be a member of more than one group.
- A group company can also be a constituent of another group company.

Note→

- It is advisable not to delete the member company, which belongs to Group Company.
- If the member company has a password then without entering the password the Group Company cannot be opened.

- Where the member companies have the same Name of User and Password, user is required to provide the login details only once. This will automatically open all the member companies. Where only select member companies have the same login details, but they are not listed one after the other, Name of User and Password will have to be provided individually.

With Tally.ERP 9, we can file GSTR-1 in two easy ways: by generating **JSON (Java Script Object Notation)** from Tally.ERP 9, by using the GST Offline tool. In this chapter we will discuss how to generate GSTR-1 (in JSON format) in Tally ERP 9 and file it on the GST portal.

Generate and file GSTR-1 on the GST portal through Tally ERP 9→

Steps to be followed:

Step 1: Preparing data for GSTR-1 (Incomplete or mismatch in information must be zero)

Step 2: Generate GSTR-1 returns in JSON format [Export to JSON (Data Interchange) format]

Step 3: Upload GSTR-1 (JSON) on GSTN portal under GSTN-1prepare offline

Step 4: Verify the uploaded GSTR-1 Table wise details under "**Prepare Online and Save**"

Step 5: Acknowledge **submit** and file GSTR-1 successfully.

➢ **Generating GSTR-1 returns in the JSON format→**

1. **Gateway of Tally** > **Display** > **Statutory Reports** > **GST** > **GSTR-1**
2. Press **F2 (Period):** Select the period for which returns is to be filed.

GSTR-1 1-Nov-2017 to 30-Nov-2017

Returns Summary

Total number of vouchers for the period	14
Included in returns	13
Not relevant for returns	1
Incomplete/Mismatch in information (to be resolved)	0

Sl No.	Particulars	Voucher Count	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount	Invoice Amount
1	B2B Invoices - 4A, 4B, 4C, 6B, 6C	5	16,90,400.00	30,000.00	19,048.00	19,047.00	17.00	68,112.00	17,58,012.00
2	B2C(Large) Invoices - 5A, 5B	1	3,75,000.00	1,05,000.00				1,05,000.00	4,80,000.00
3	B2C(Small) Invoices - 7	1	90,000.00	16,200.00				16,200.00	1,06,200.00
4	Credit/Debit Notes(Registered) - 9B	1	(-)50,000.00		(-)750.00	(-)750.00		(-)1,500.00	(-)51,500.00
5	Credit/Debit Notes(Unregistered) - 9B	1	(-)2,500.00	(-)700.00				(-)700.00	(-)3,200.00
6	Exports Invoices - 6A	1	1,00,000.00	3,000.00				3,000.00	1,03,000.00
7	Tax Liability(Advances received) - 11A(1), 11A(2)	1	500.00		11.90	11.10		23.00	523.00
8	Adjustment of Advances - 11B(1), 11B(2)	1	(-)200.00		(-)10.00	(-)10.00		(-)20.00	(-)220.00
9	Nil Rated Invoices - 8A, 8B, 8C, 8D	1	25,000.00						25,000.00
	Total	**13**	**22,28,200.00**	**1,53,500.00**	**18,299.90**	**18,298.10**	**17.00**	**1,90,115.00**	**24,17,815.00**

HSN/SAC Summary - 12

Document Summary - 13

Advance Receipts

Amount unadjusted against supplies

Note: Voucher count and values are not provided for HSN/SAC Summary and Document Summary. Drill down for details.

Q: Quit

3. Press **F12 (Configure):** To view the export options for HSN/SAC details, enable **Show HSN/SAC Summary**to "**Yes"**

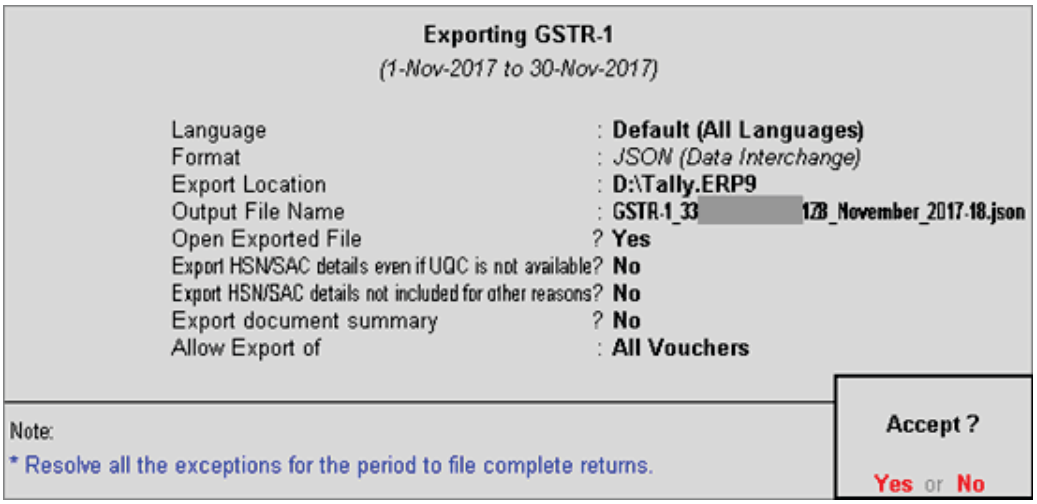
Configuration

Show tax types in separate columns	? **Yes**
Export vouchers with voucher number more than 16 characters	? **No**
Show HSN/SAC Summary	? **Yes**
Group vouchers by	: **HSN/SAC and Description**
Use stock item/ledger name as HSN/SAC description when not specified	? **Yes**
Allow tax difference up to	: **0**

Group By

Description
HSN/SAC
HSN/SAC and Description

4. Press **Ctrl+E** (Export GSTR-1).
5. Select **JSON (Data Interchange)** as the **Format**.



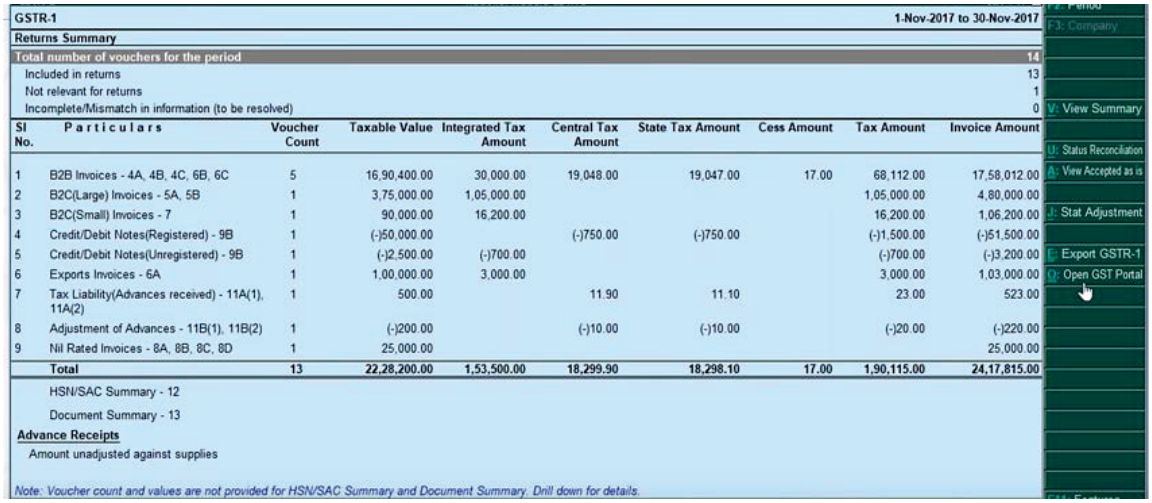
- **Export HSN/SAC details even if UQC is not available? - Yes**, to export transactions where UQCs are not available.
- **Export HSN/SAC details not included for other reasons? - Yes**, to export transactions that are not included in the **HSN/SAC Summary** due to various reasons. You have to enter this data directly on the portal.
- **Allow Export of**:
  - **All Vouchers:** To export all the transactions that have been already filed on the GST portal.
  - **Only New Vouchers:** To export the transactions that are not filed on GSTN portal.

- The JSON file generated from Tally. ERP 9 will be available in the **Export Location**(as per the user's choice location)

6. Press **Enter** to export.

➢ **Upload the JSON file generated from Tally.ERP 9 to the portal for filing returns →**

1. Press **Ctrl+O (Open GST portal)** from **GSTR-1** report.



GSTR-1 — 1-Nov-2017 to 30-Nov-2017

Returns Summary

Total number of vouchers for the period	14
Included in returns	13
Not relevant for returns	1
Incomplete/Mismatch in information (to be resolved)	0

Sl No.	Particulars	Voucher Count	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount	Invoice Amount
1	B2B Invoices - 4A, 4B, 4C, 6B, 6C	5	16,90,400.00	30,000.00	19,048.00	19,047.00	17.00	68,112.00	17,58,012.00
2	B2C(Large) Invoices - 5A, 5B	1	3,75,000.00	1,05,000.00				1,05,000.00	4,80,000.00
3	B2C(Small) Invoices - 7	1	90,000.00	16,200.00				16,200.00	1,06,200.00
4	Credit/Debit Notes(Registered) - 9B	1	(-)50,000.00		(-)750.00	(-)750.00		(-)1,500.00	(-)51,500.00
5	Credit/Debit Notes(Unregistered) - 9B	1	(-)2,500.00	(-)700.00				(-)700.00	(-)3,200.00
6	Exports Invoices - 6A	1	1,00,000.00	3,000.00				3,000.00	1,03,000.00
7	Tax Liability(Advances received) - 11A(1), 11A(2)	1	500.00		11.90	11.10		23.00	523.00
8	Adjustment of Advances - 11B(1), 11B(2)	1	(-)200.00		(-)10.00	(-)10.00		(-)20.00	(-)220.00
9	Nil Rated Invoices - 8A, 8B, 8C, 8D	1	25,000.00						25,000.00
	Total	13	22,28,200.00	1,53,500.00	18,299.90	18,298.10	17.00	1,90,115.00	24,17,815.00

HSN/SAC Summary - 12

Document Summary - 13

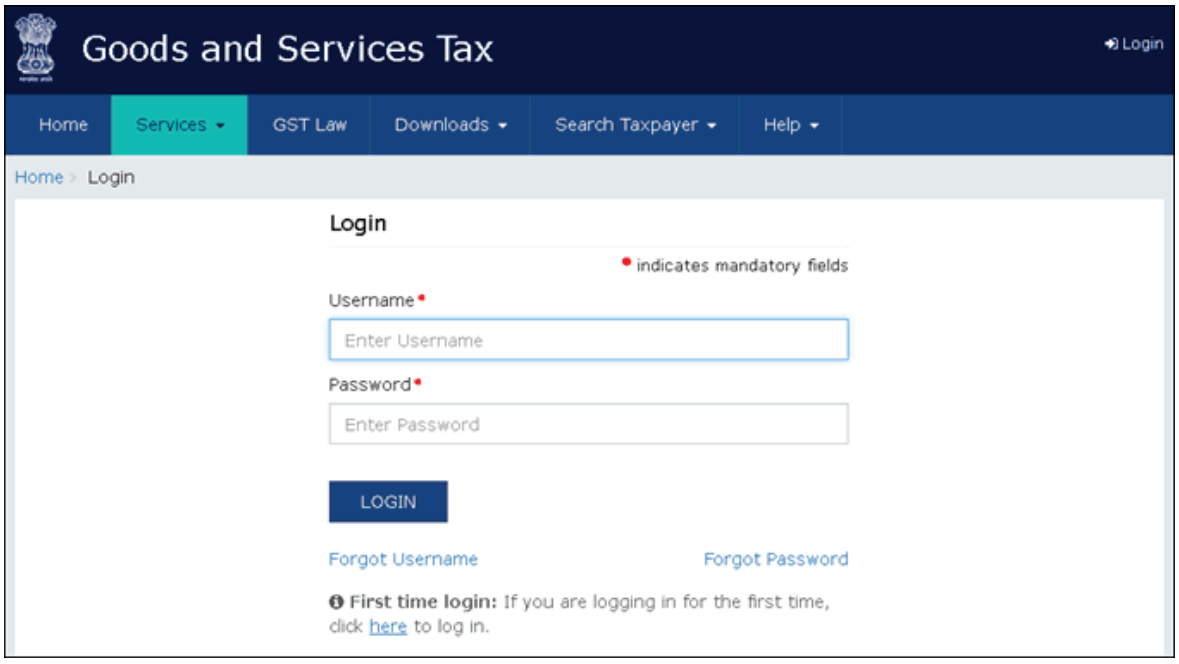
Advance Receipts

Amount unadjusted against supplies

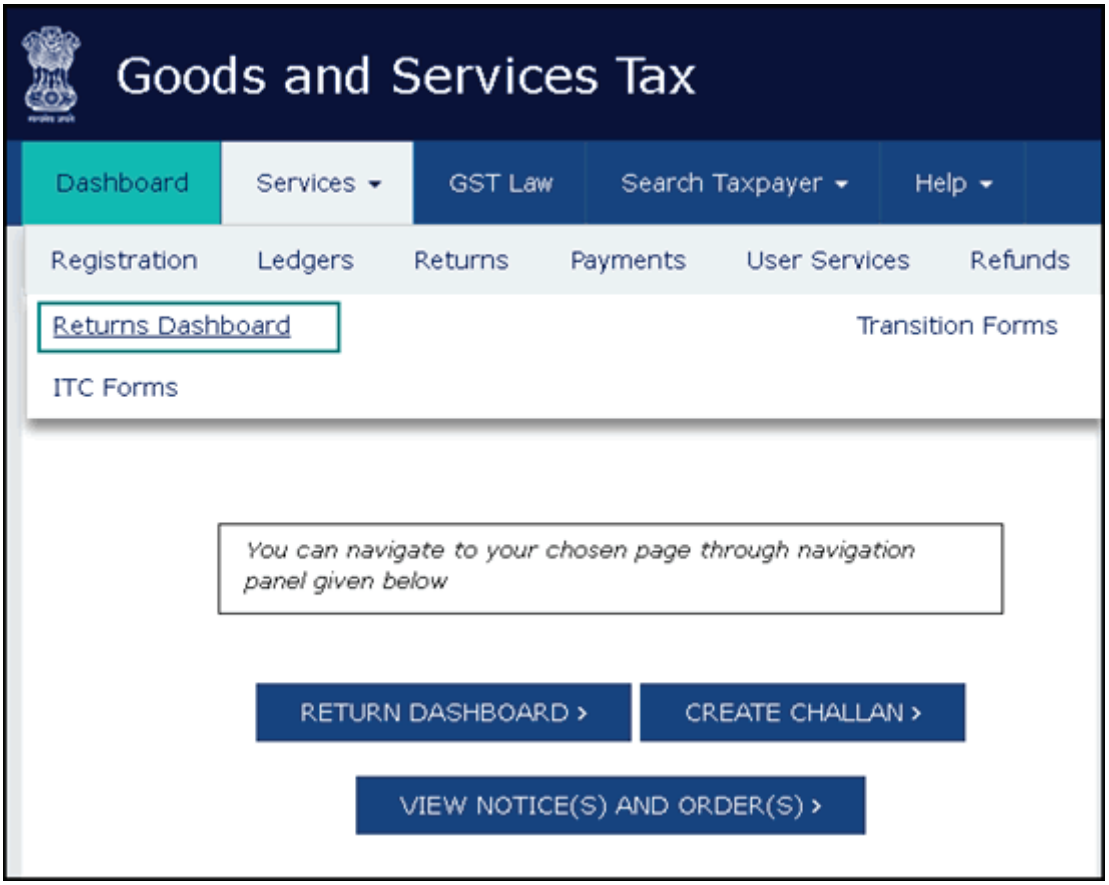
Note: Voucher count and values are not provided for HSN/SAC Summary and Document Summary. Drill down for details.

V: View Summary
U: Status Reconciliation
A: View Accepted as is
J: Stat Adjustment
E: Export GSTR-1
O: Open GST Portal

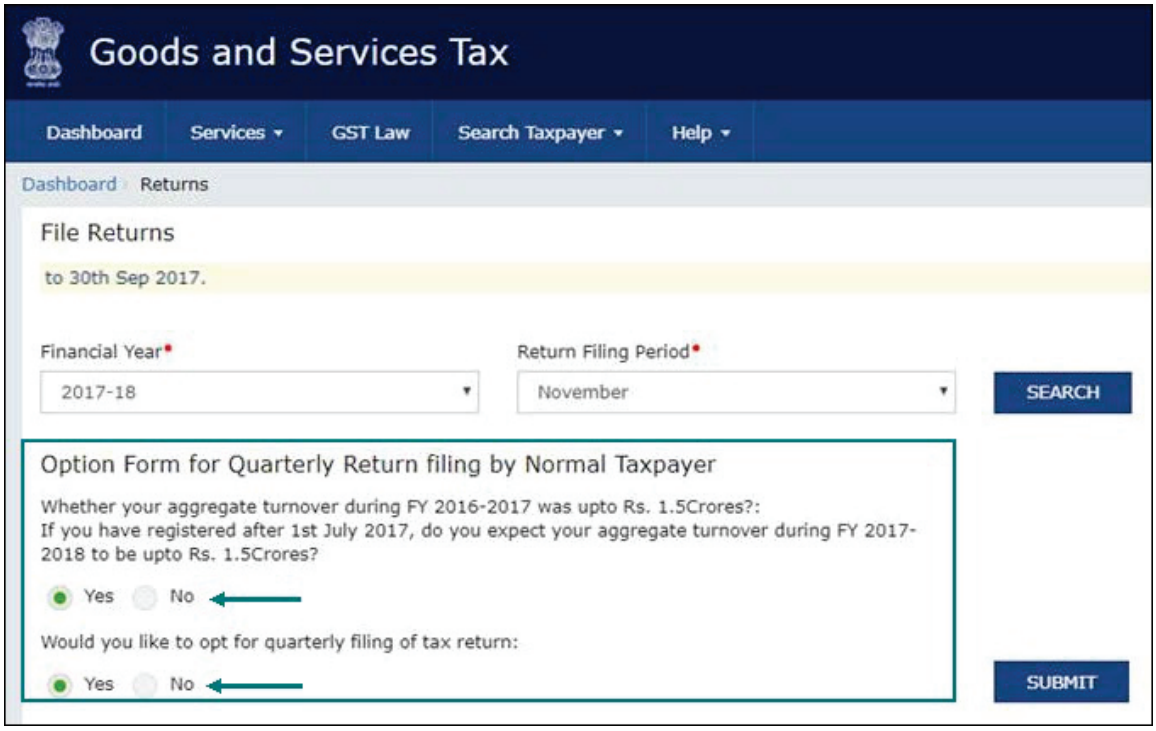
2. Log in to the GST portal.



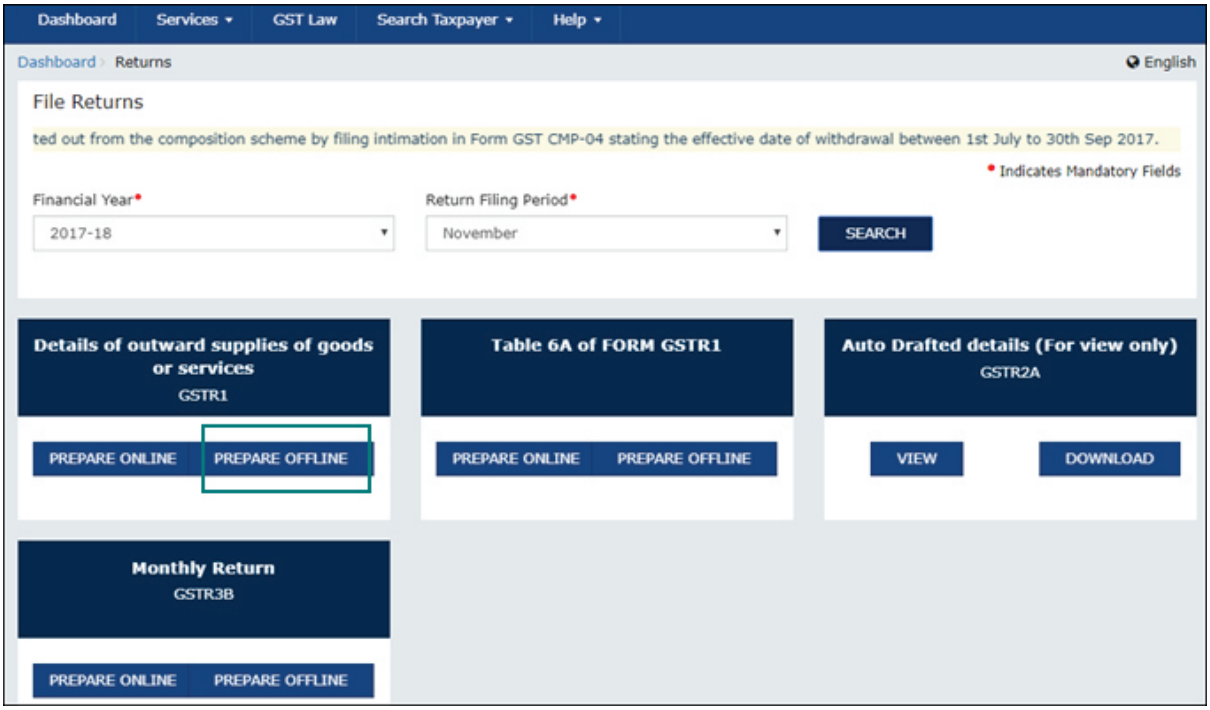
3. Click **Services** > **Returns** > **Returns Dashboard**.



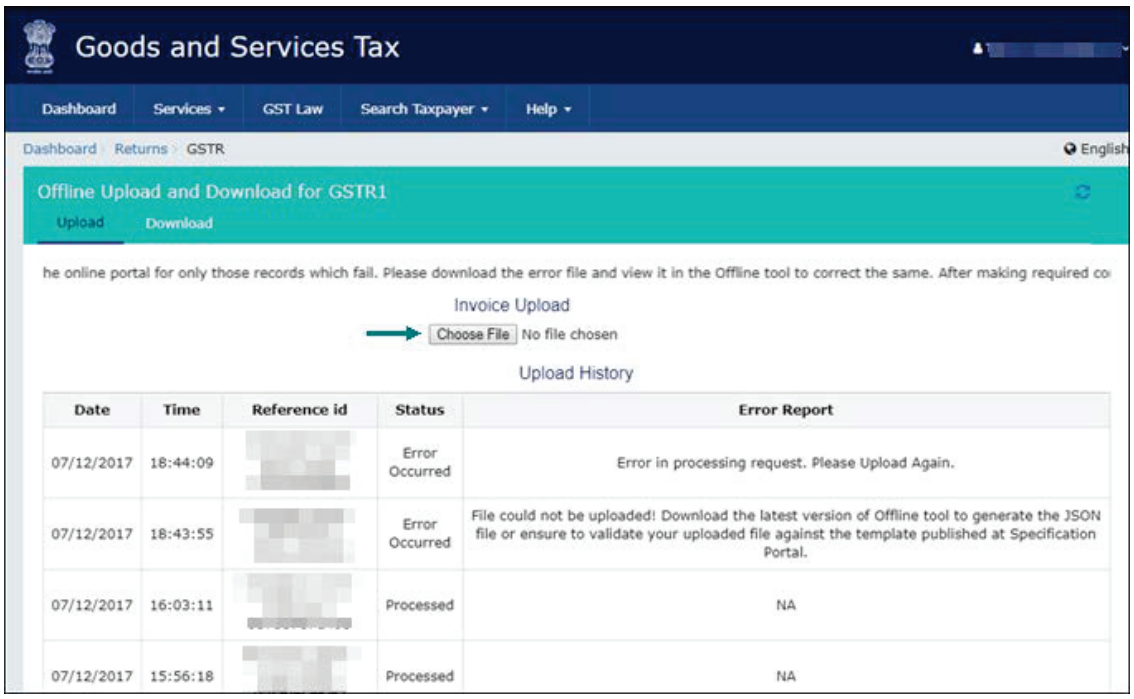
4. Select the **Financial Year**&**Return Filing Period** (Month) from the drop-down list. Press **SEARCH** button



5. Select option for Quarterly or Monthly Return and press **Yes** or **No** based on your turnover.
6. Press **SUBMIT**> **PROCEED**
7. Press **PREPARE OFFLINE**.



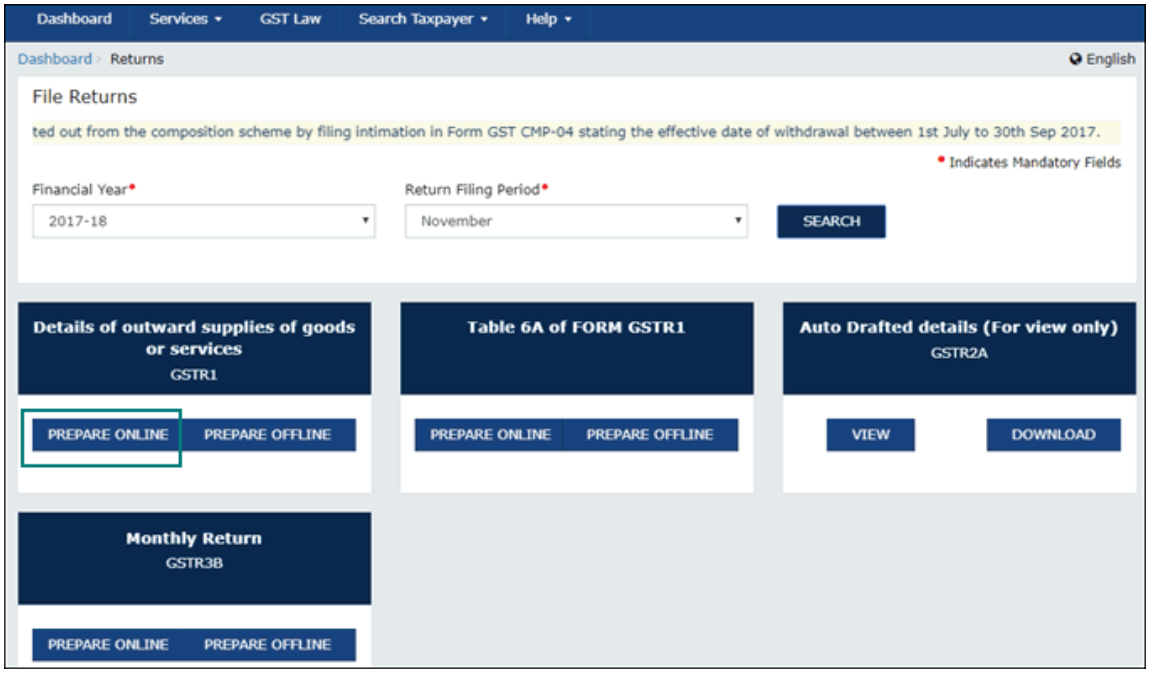
8. Press **Choose File** to import the JSON file generated from Tally.ERP 9 or the offline tool.



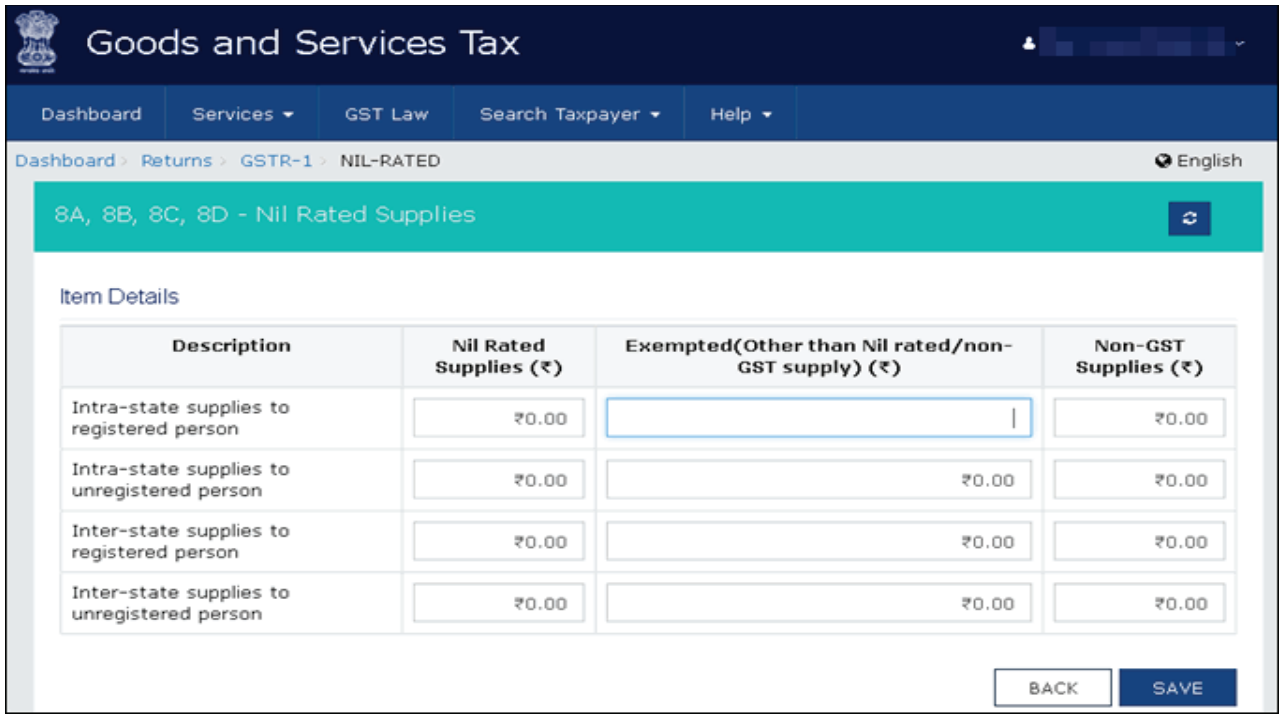
Once your JSON file is uploaded successfully, you will be notified by a message.

9. Check the uploaded details after the time specified in the **GSTR** screen.You have to manually enter the details for **Nil Rated Supplies** and **Documents Issued** by referring to the table-wise format of GSTR-1 , because these details do not get directly uploaded to the portal.

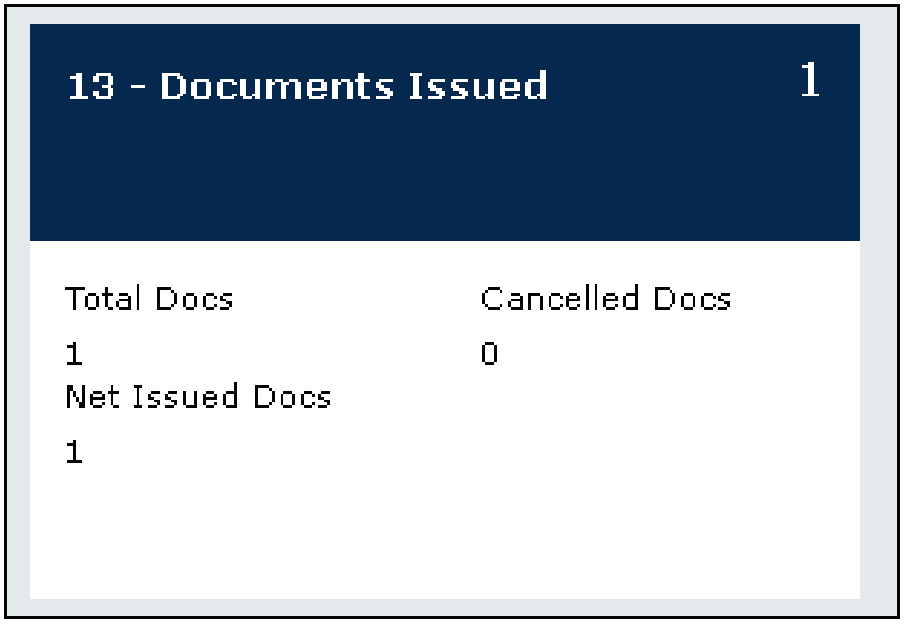
10. Go to **Services** > **Returns** > **Returns Dashboard**, and Press **Prepare Online** .



11. Go to **8A, 8B, 8C, 8D - Nil Rated Supplies** page to add consolidated details of nil rated, exempted, Non-GST Outward supplies and enter the details.



12. Go to the **13 - Documents Issued** page and enter the details.



13. Submit your returns and e-sign.



E-FILLING OF RETURN

UNIT - 12

E-FILLING OF TAX DEDUCTED AT SOURCE (TDS)

E-Filing of Direct & Indirect Tax Returns :

E-Filing of TDS & TCS Returns :

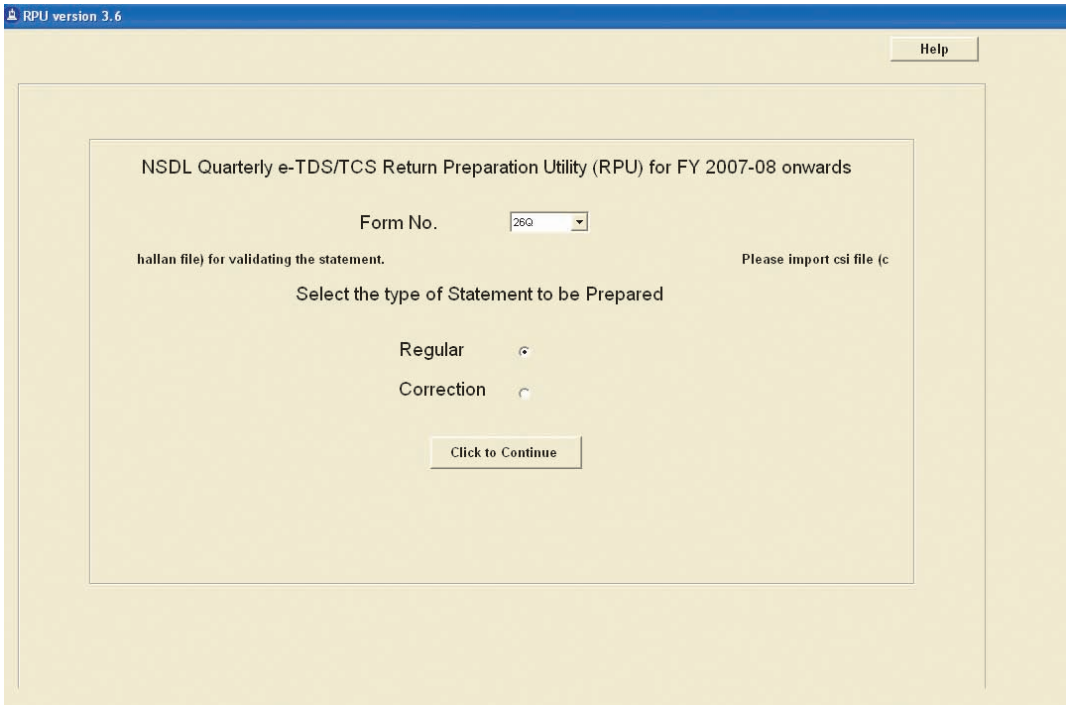
Before going to e-filing of Quarterly and Annual Return of TDS & TCS you have to download requisites return preparation utility software from https://www.tin-nsdl.com

For Quarterly Return

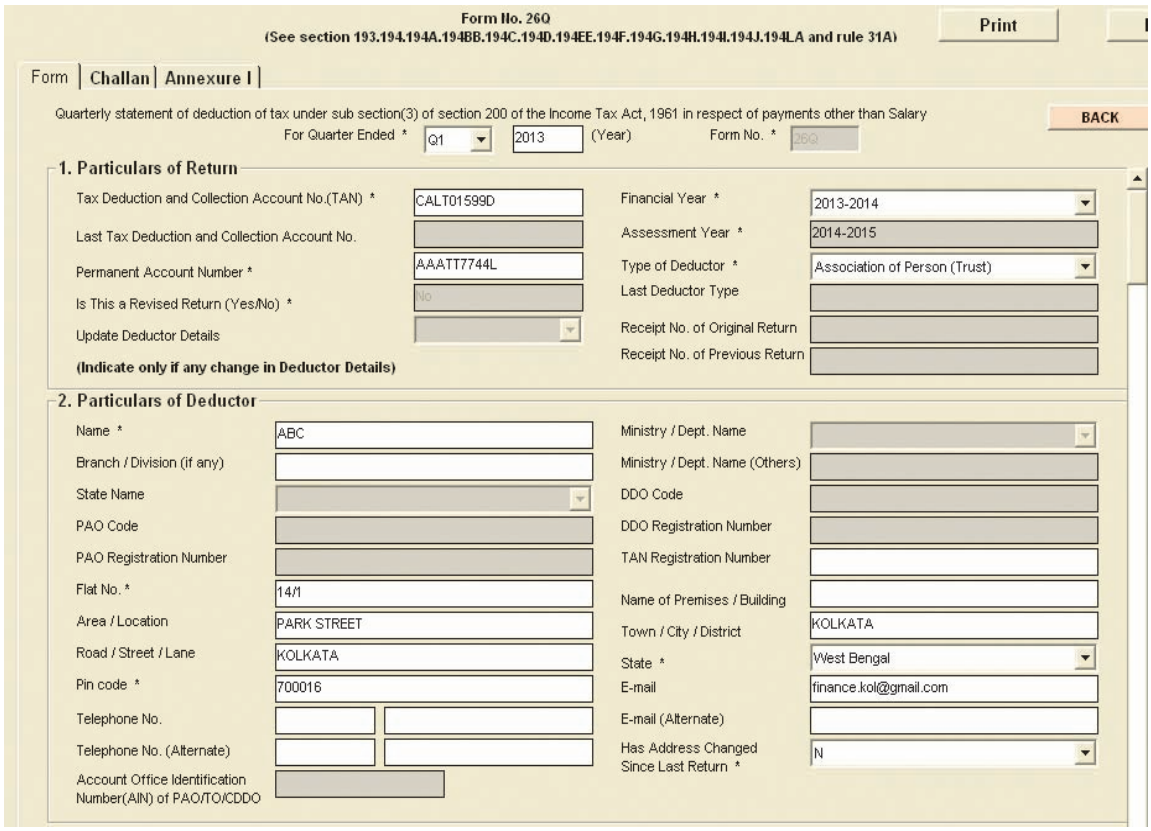
https://www.tin-nsdl.com → Download → e-TDS/e-TCS → Quarterly Return → Regular → NSDL e-TDS/TCS Return Preparation Utility → click on e-TDS/TCS RPU (version 3.6) for statements from FY 2007-08 onwards → Download the software → Right click on e-TDS_RPU_3.6 → click on Extract file → click on ok →Open the Extracted Folder named e-TDS_RPU_3.6 →Open the zip file named e-TDS_RPU_3.6 → Now click on unzip → Now go to my computer → open e-TDS RPU → then open e-TDS_RPU_3.6 →Now open the file **RPU**.

Preparation of Quarterly Return

Ex: Suppose ₹ 55000 payable as Rent to Mr. A.K. Banerjee as on 30-06-2013 which subsequently paid as on 03-07-2013 after deduction of TDS u/s 194 I @10% on bill value which is comes to ₹ 5500. Now we have to prepare return for the same for the 1st Quarter of 2013-14.



- Form No: Select 26Q from dropdown list
- Select the type of Statement to be Prepared: Select Regular from Radio Button
- Then click on: Click to Continue



On the Next screen there are the Tab:

- Form
- Challan
- Annexure I

Forms:

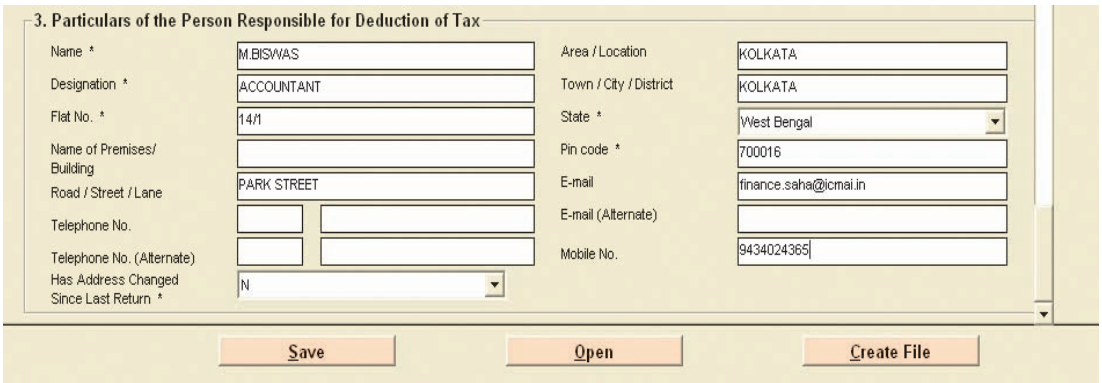
First you have to put data in the Form Tab. Here * marks fields are compulsory.

In the Particulars of Return Section –

- **For Quarter Ended:** Select the quarter form the list
- **Year:** Put the year return
- **Tax Deduction and Collection Account No.(TAN):** Put the TAN no of Deductor
- **Financial Year:** Select year from the list
- **Permanent Account No:** Put the PAN no of Deductor
- **Type of Deductor:** Select the type from list

In the Particulars of Deductor Section–

- **Name:** Put the Name of Deductor
- **Flat No:** Put the Flat No or House No of Deductor as per TAN registration
- **Area/Location:** Mention the respective area as per TAN registration
- **Town/City/District:** Put the as per TAN
- **Has address changed Since Last Return:** Select Y if the address has changed otherwise select

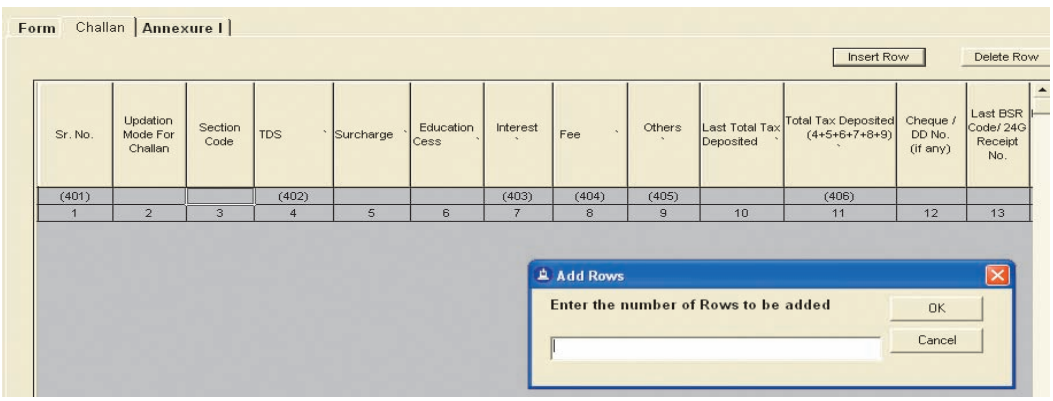


In the Particulars of the Person Responsible for Deduction of Tax Section

- **Name:** Mentioned the person name who is responsible for TDS deduction on behalf of the Deductor
- **Designation:** Put the post of the person whose name is mentioned in above
- **Flat No:** House/Flat No of the person
- **Has address changed Since Last Return:** Select Y if the address is changed otherwise select N

After put all the data click on Save to Save the data.

Challan



In Challan Tab first you have to click on insert Row, a dialog box will appear, then put the how many rows you want to add, and then click on ok. A blank row or rows will appear where you have to put the challans details of the TDS deposited in the Bank.

Sr. No.	Updation Mode For Challan	Section Code	TDS	Surcharge	Education Cess	Interest	Fee	Others	Last Total Tax Deposited	Total Tax Deposited (4+5+6+7+8+9)	Cheque / DD No. (if any)	Last BSR Code/ 24G Receipt No.
(401)			(402)			(403)	(404)	(405)		(406)		
1	2	3	4	5	6	7	8	9	10	11	12	13
1		Select	5500.00	0.00	0.00	0.00	0.00	0.00		5500.00		

You have to put the following things from the Bank challan copy :

- **TDS:** TDS amount as per challan
- **Surcharge:** Amount as per Bank Challan
- **Education Cess:** Amount as per Bank Challan
- **Interest:** In case of late payment you have to put interest amount
- **Fess:** As per your Bank Challan
- **Others:** As per your Bank Challan

Note: don't left the above mentioned field blank, if there is nothing then put zero.

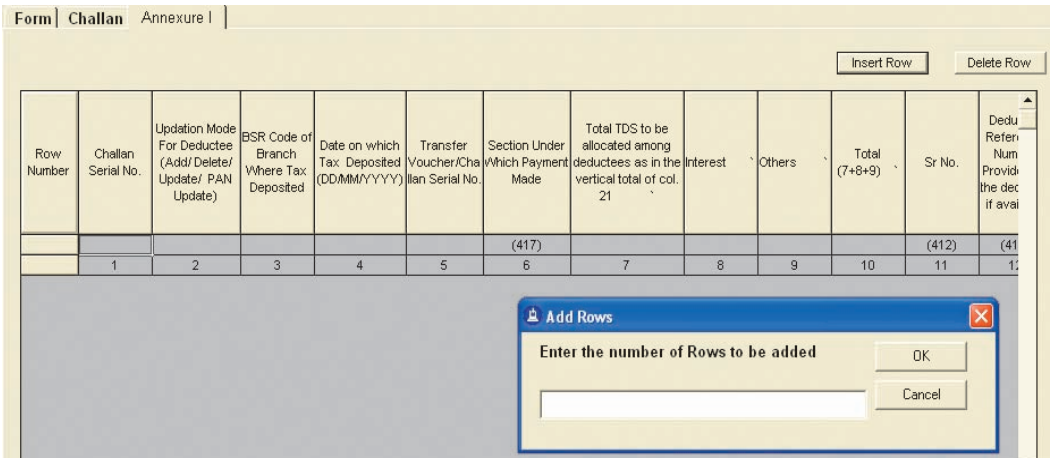
BSR Code/ 24G Receipt No.	Last Date on which Tax Deposited	Date on which Tax Deposited	Last DDO/ Transfer Voucher/ Challan Serial No.	DDO/ Transfer Voucher/ Challan Serial No.	Whether TDS Deposited by Book Entry? (Yes/No)	Interest `	Others `	Minor Head of Challan 200-TDS payable by taxpayer 400-TDS regular assessment (Raised by IT Dept)
(408)		(410)		(409)	(407)			(411)
14	15	16	17	18	19	20	21	22
0300050		03/07/2013		00010	No	0.00	0.00	200

- **BSR Code/24G Receipt No:** Mention the BSR code as in the Bank Challan
- **Date on which Tax Deposited:** Mention the Date as per Bank Challan
- **DDO/Transfer Voucher/Challan Serial No:** Mention the unique Challan No as per Bank Challan
- **Whether TDS Deosited Bank Entry(Yes/No):** Select No from list

Note: If payment to the parties (on which TDS has been deducted) has been made actually i.e. by cash, cheque, demand draft or any other acceptable mode, then "otherwise" has to be mentioned in the specified field. But if payment has not been actually made and merely a provision has been made on the last date of the accounting year, then the option "Paid by Book Entry" has to be selected.

- **Interest:** Put the amount otherwise mention zero
- **Others:** Put the amount otherwise mention zero
- **Minor Head of Challan 200- TDS payable by taxpayer 400-TDS regular assessment:** Select 200 form list in normal case

Annexure I



In Annexure I Tab first you have to click on insert Row, a dialog box will appear, then put the how many rows you want to add, and then click on ok. A blank row or rows will appear where you have to put the challans details of the TDS deposited in the Bank.

Row Number	Challan Serial No.	Updation Mode For Deductee (Add/ Delete/ Update/ PAN Update)	BSR Code of Branch Where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Transfer Voucher/Challan Serial No.	Section Under Which Payment Made	Total TDS to be allocated among deductees as in the vertical total of col. 21 `	Interest `	Others `	Total (7+8+9) `	Sr No.	Dedu Refer Num Provid the dec if avai
						(417)					(412)	(41
	1	2	3	4	5	6	7	8	9	10	11	1
1	1		0300050	03/07/2013	00010	4IB	5500	0.00	0	5500.00	1	

- **Challan Serial No:** Select 1 from the dropdown list, it will automatically capture the details mentioned in Challan Tab
- **Section Under Which Payment Made:** Select section form the dropdown for which TDS is deducted
- **Sr No:** Put Row Serial No

Row Number	Deductee Reference Number Provided by the deductor if available	Last PAN of deductee	PAN of the deductee	Name of deductee	Date of Payment/Credit	Amount Paid/Credited `	TDS `	Surcharge `	Education Cess `	Total Tax Deducted `
	(413)		(415)	(416)	(418)	(419)				(420)
	12	13	14	15	16	17	18	19	20	21
1			AEQPT7826T	Mr. A.K. Banerjee	30/06/2013	55000.00	5500.00	0.00	0.00	5500.00

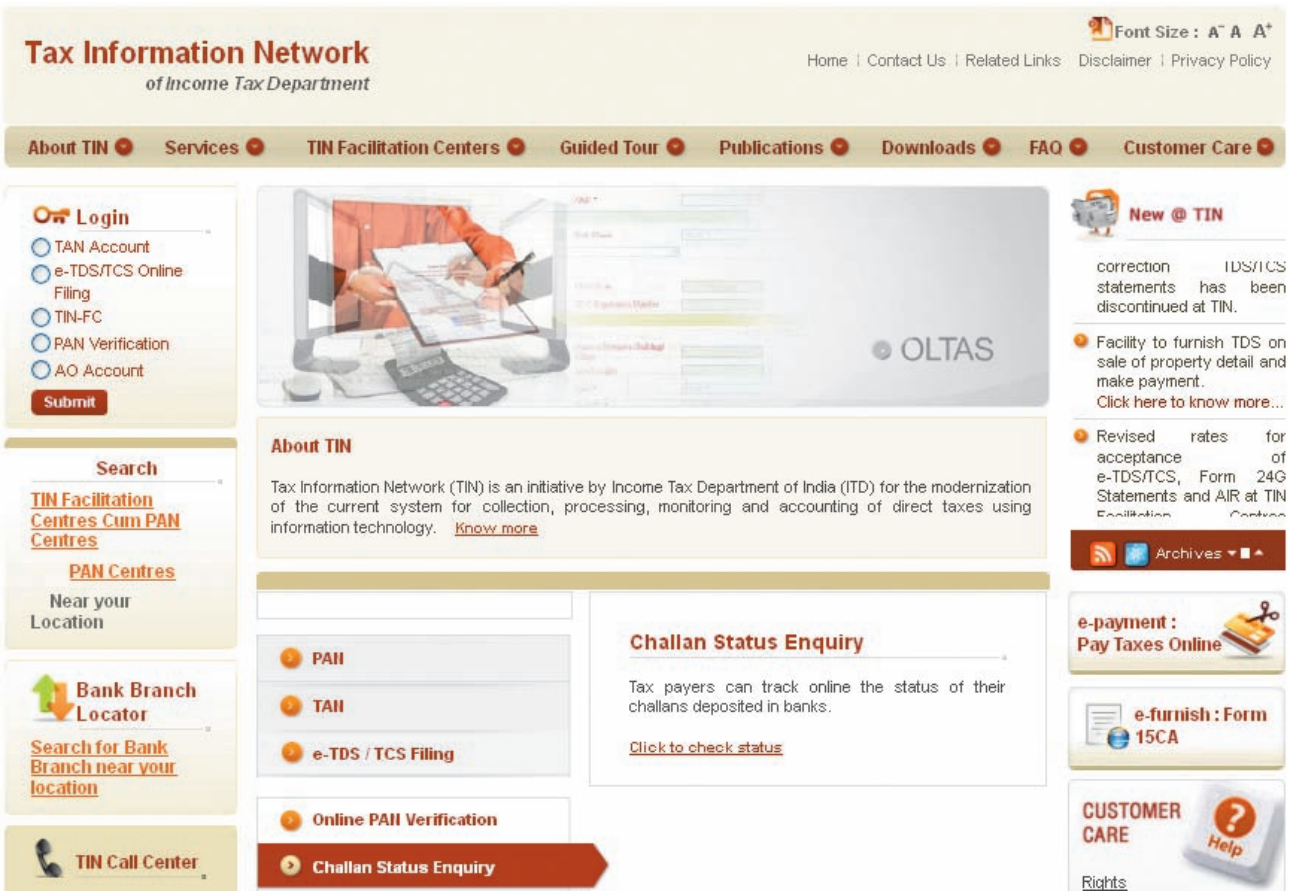
- **Deductee Reference Number Provided by the deductor if available:** If No is available then put it, otherwise left the field as blank
- **PAN of the deductee:** Put the PAN no of deductee
- **Name of the Deductee:** Mentioned the Name of Deductee
- **Date of Payment/Credit:** Mentioned the date on which payment is made
- **Amount Paid/Credit:** Mentioned the amount on which TDS is deducted
- **TDS:** Mentioned the TDS amount
- **Surcharge:** Put amount as per Bank Challan otherwise put Zero
- **Education Cess:** Put amount as per Bank Challan otherwise put Zero

Row Number	Total Tax Deposited `	Last Total Tax Deposited `	Date of Deduction	Remarks (Reason for non-deduction / lower deduction / higher deduction / threshold)	Deductee Code (01-Company, 02-other than Company)	Rate at which Tax deducted	Paid by book entry or otherwise	Certificate number issued by the Assessing Officer u/s 197 for non-deduction/lower deduction
	(421)		(422)		(414)	(423)		(425)
	23	24	25		27	28	29	30
1	5500.00		30/06/2013		02	10.0000		

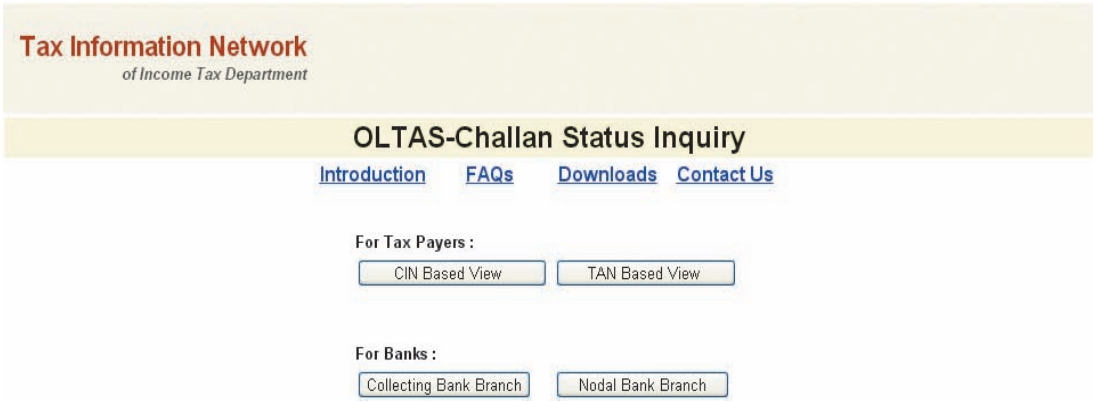
- **Total Tax Deposited:** Put the amount from Bank Challan
- **Date of Deduction:** Put the date as per Bank Challan
- **Deductee Code(01-Company, 02-Other than Company):** In case of Limited and Private Limited company code- 01 and for all other case select 02

To complete the Return you have to download Challan Status Identification file from:

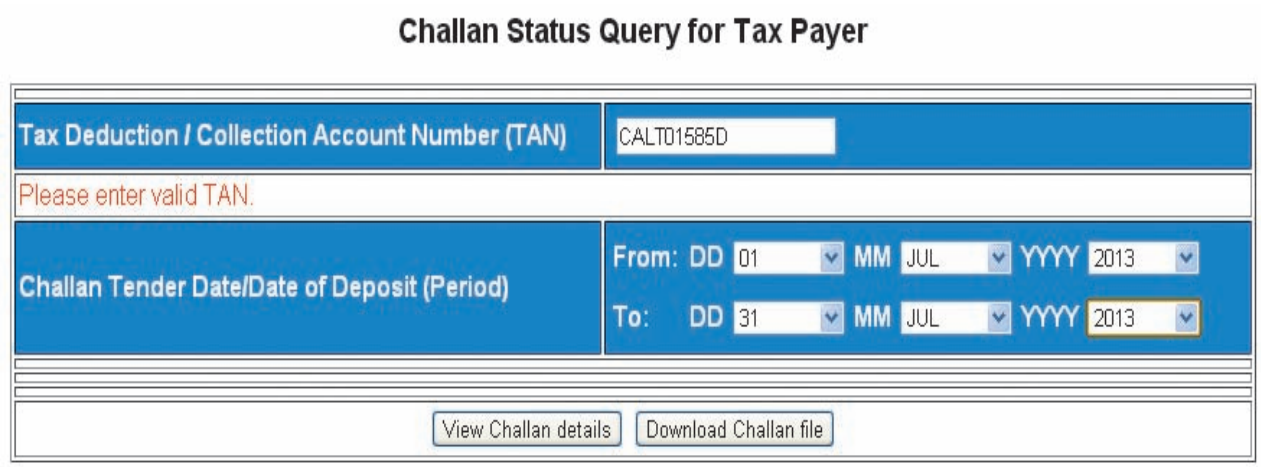
https://www.tin-nsdl.com → Challan Status Enquiry →



From the Next screen:



Now Click on TAN Based ViewFrom the Next screen:



Enter the Tan No of Deductor and Challan Tender Date/Date of Deposit(period) by selecting Date from Date fields.

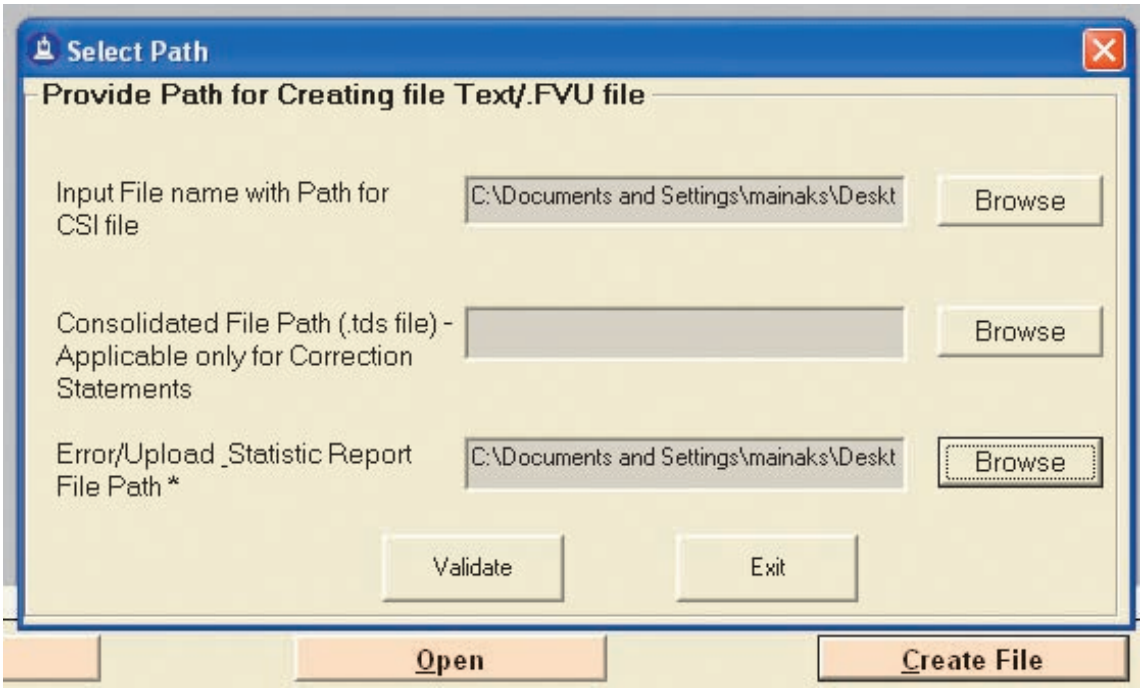
No	Challan Tender Date	Challan Serial No	Received Date	Major Head code	Minor Head Code	Nature of Payment	Amount *
1	3-7-2013	6	06-07-2013	0020- Company Deductees	200	Pay. of contractors and sub-contractors	☐
2	3-7-2013	8	06-07-2013	0020- Company Deductees	200	Rent	☐
3	3-7-2013	9	06-07-2013	0020- Company Deductees	200	Fees For Professional or Technical Services	☐
4	3-7-2013	10	06-07-2013	0021- Non-Company Deductees	200	Rent	☑ 5500

Confirm Amount | Download Challan file

You can either confirm the Amount by clicking on Confirm amount Button, if amount is matched or otherwise, a confirmation message window will appear. On the other hand you are sure about the particular challan then you click on Download Challan file.

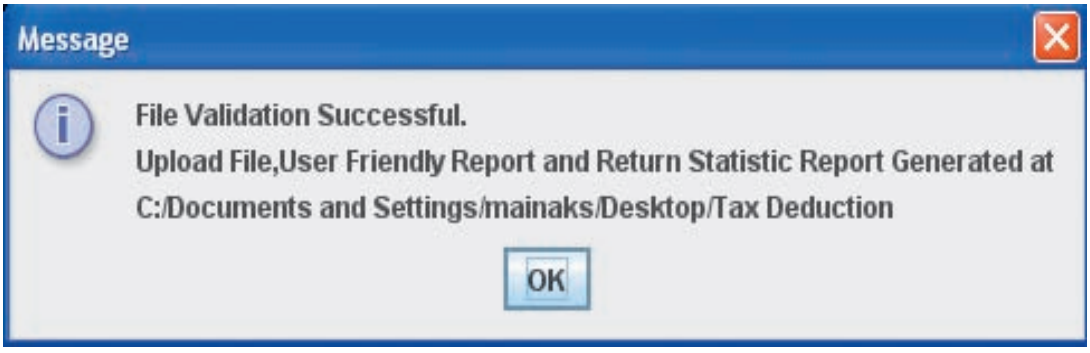
Example: **"CALT01585D100913.csi"** file downloaded.

Now you again go to RPU version 3.6 and click on Create File, following screen will appear:



- **Input File name with Path for CSI file:** Select the downloaded csi file and opened it.
- **Error/Upload Statistic Report File Path:** Enter any file name save it at any folder.

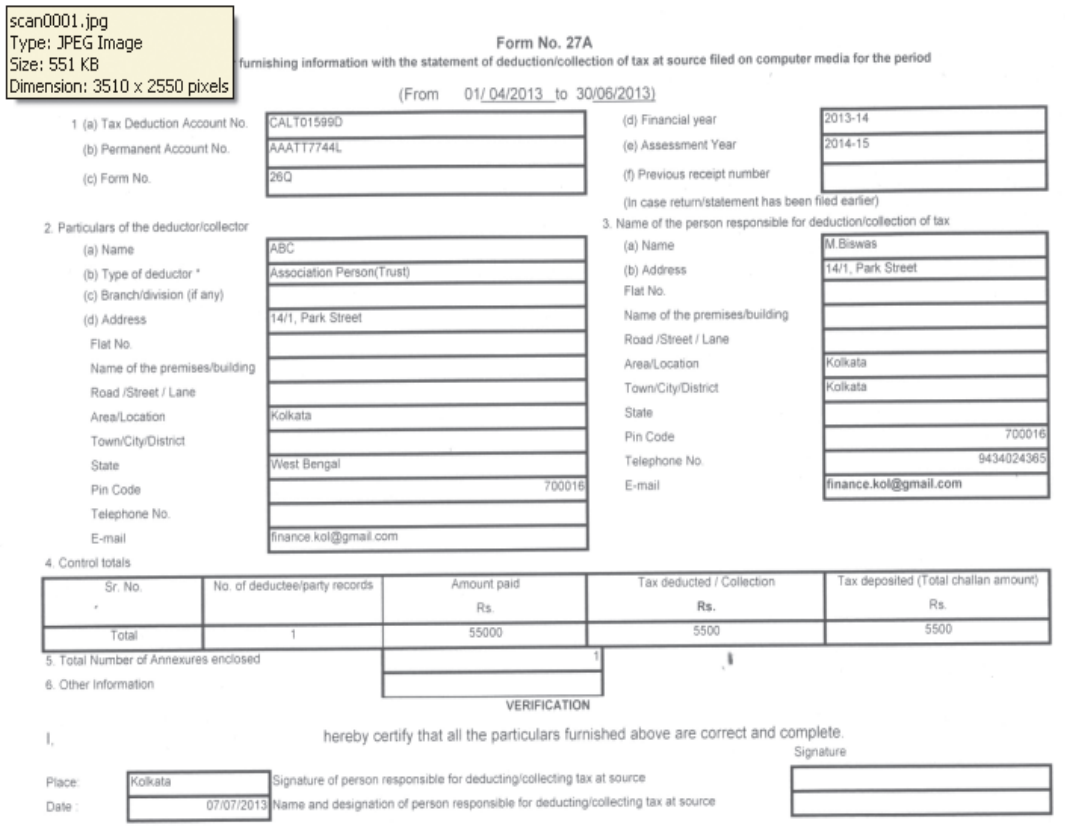
Click on validate button. A message box will appear after successful or otherwise validation



Now your file is saved in a particular folder with file extension .fvu if message box shown the above message.

Now you need to download Form 27A in Excel format form internet and fill up the form 27A, take print out of the 27A and signed it. Copy the .fvu file in CD or Pen Drive along with Singed copy of Form 27A.

Sample form 27A:



scan0001.jpg
Type: JPEG Image
Size: 551 KB
Dimension: 3510 x 2550 pixels

Form No. 27A

furnishing information with the statement of deduction/collection of tax at source filed on computer media for the period

(From 01/ 04/2013 to 30/06/2013)

1. (a) Tax Deduction Account No. CALT01599D
(b) Permanent Account No. AAATT7744L
(c) Form No. 26Q
(d) Financial year 2013-14
(e) Assessment Year 2014-15
(f) Previous receipt number
(In case return/statement has been filed earlier)

2. Particulars of the deductor/collector

(a) Name	ABC
(b) Type of deductor *	Association Person(Trust)
(c) Branch/division (if any)	
(d) Address	14/1, Park Street
Flat No.	
Name of the premises/building	
Road /Street / Lane	
Area/Location	Kolkata
Town/City/District	
State	West Bengal
Pin Code	700016
Telephone No.	
E-mail	finance.kol@gmail.com

3. Name of the person responsible for deduction/collection of tax

(a) Name	M.Biswas
(b) Address	14/1, Park Street
Flat No.	
Name of the premises/building	
Road /Street / Lane	
Area/Location	Kolkata
Town/City/District	Kolkata
State	
Pin Code	700016
Telephone No.	9434024365
E-mail	finance.kol@gmail.com

4. Control totals

Sr. No.	No. of deductee/party records	Amount paid Rs.	Tax deducted / Collection Rs.	Tax deposited (Total challan amount) Rs.
Total	1	55000	5500	5500

5. Total Number of Annexures enclosed 1
6. Other Information

VERIFICATION

I, hereby certify that all the particulars furnished above are correct and complete.

Signature

Place: Kolkata — Signature of person responsible for deducting/collecting tax at source
Date: 07/07/2013 — Name and designation of person responsible for deducting/collecting tax at source

Now you can prepare the Return 24Q, 27Q, 27EQ (for TCS return) like the above.

UNIT - 13

E-FILING OF RETURN – GST

Introduction:

Persons, those who are registered under the GST Act, have to furnish periodically the details of outward supplies, purchase, tax collected, tax paid, debit note, credit note, advance received and others related information by filing GST returns online. Filing the returns without the payment of tax due would be considered invalid.

The return has been designed in such a manner that all the transactions are sync with each other and no transaction is left to be unattended between buyer and seller.

Eligibility:

- Person who shall be required to be registered under GST ACT is eligible to file GST returns.

1. Any supplier whose taxable supplies of goods and services or both in a financial year exceeds ₹ 20 lakh (₹ 10 lakhs for North Eastern and hill states).
2. Person who drives inter-state taxable supply of goods
3. Casual taxable person supplies taxable goods and services
4. Person paying tax under reverse charge mechanism
5. Non resident taxable person for taxable supply
6. Agents of a supplier
7. Input service distributor
8. E-Commerce operator
9. Person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered taxable person
10. Person who supplies via e-commerce aggregator
11. Persons who are required to deduct tax under section 51.

Mode of Filing Return:

1. Online entry on the GST Portal (www.gst.gov.in).
2. Using GSTN offline utilities Tool.
3. Using third party application Software Provider (ASPs) through GST Suvidha Providers (GSPs).

GST Returns →

Category	GST Return Form	Frequency	Due Date	Details to be Furnished
Regular Dealer	GSTR-1	Monthly	10th of succeeding month	Outward supplies of taxable goods and/or services effected
	GSTR-2A	Monthly	Don't have to file	System generated 'draft' Statement of Inward Supplies for a Receiver Taxpayer. It is auto-populated from the GSTR-1/5, GSTR 6, GST 7, and GSTR 8 file by the supplier taxpayer in a given tax period.
	GSTR-2	Monthly	15th of succeeding month	Details of inward supplies of taxable goods and/or services for claiming input tax credit.
	GSTR-1A	Monthly	From 16th till 17th of succeeding month	Details of outward supplies as added/ modified/rejected by the recipient in their Form GSTR- 2/4/6 will be auto populated to supplier
	GSTR-3	Monthly	20th of succeeding month	Monthly return auto-populated on the basis of GSTR-1 and GSTR-2 along with other tax liabilities.
	GST MIS-1	Monthly	—	Final acceptance of input tax credit claim of any tax period is available to the recipient
	GSTR-3B	Monthly	20th of succeeding month	Declaration of summary GST liabilities for any tax period and the discharge of these liabilities in a timely manner
	GSTR-9	Annually	31st Dec of next fiscal	Furnish the details regarding the ITC availed and CGST, SGSTand IGST paid which includes local, interstate and import/exports
Tax Payer under Composition Scheme	GSTR-4A	Quarterly	—	Auto populated details of inward supplies of a composition supplier received from registered persons filing GSTR-1
	GSTR-4	Quarterly	18th of the month succeeding the relevant quarter	Furnish consolidated details of outward supply of goods and services. This includes auto-populated details from GSTR-4A, tax payable and payment of tax.
	GSTR-9A	Annual	31st December	Furnish the consolidated details of quarterly returns filed along with tax payment details.
Non-Resident Foreign Taxpayer	GSTR-5	Monthly	20th of succeeding month	Furnish details of import of goods, taxable outward supplies, ITC availed, tax paid, and closing stock
Online Information and Database Access or Retrieval services provider	GSTR-5A	Monthly	20th of succeeding month	Details of taxable outward supplies made to non-taxable persons in India, and to view details of interest, or any other amount and offset the liabilities
Input Service Distributor	GSTR-6A	Monthly	0n 11th of succeeding month	System generated draft statement of inward supplies made available to the ISD recipient
	GSTR-6	Monthly	13th of succeeding month	Furnish the details of distribution of input tax credit and filed by input credit distributed
Tax Deductor	GSTR-7	Monthly	10th of succeeding month	Furnish the details of TDS deducted, TDS liability payable, TDS refund claimed.
	GSTR-7A	Monthly	TDS certificate to be made available for download	TDS Certificate – capture details of value on which TDS is deducted and deposit on TDS deducted into appropriate Govt.

Category	GST Return Form	Frequency	Due Date	Details to be Furnished
E-commerce	GSTR-8	Monthly	10th of succeeding month	Details of supplies effected through e-commerce operator and the amount of TCS (Tax Collection at source) collected on such supplies
	GSTR-9B	Annually	31th Dec of next fiscal	Furnish the details of outward supplies of goods or services or both, including the supplies of goods or services or both returned
Annual Turnover Exceeds INR 2 Crores	GSTR-9C	Annually	Annual, 31st Dec of next fiscal	Audited annual accounts and a reconciliation statement of tax already paid and tax payable, duly certified.
Taxable persons whose registration is surrendered or cancelled	GSTR-10	Monthly	Within 3 months from the date of cancellation of registration or date of cancellation Order, whichever is later	Furnish details of closing stock and capital goods held, tax paid and payable.
Specialised agency of the United Nations Organisation or any multilateral Financial Institution and notified United Nations Bodies, Consulate or Embassy of foreign countries	GSTR-11	Monthly	28th of succeeding month	Details of inward supplies to be furnished by UIN holder.

Mechanism of filing return:

Suppliers registered under GST act, furnish their outward supplies details of a month through GSTR–1 by 10th day of the succeeding month. All those details become available to receiver taxpayer in the PART-A of FORM GSTR-2A from 11th to 15th day. It is a system generated draft statement of inward supplies auto-populated from GSTR-1/5, GSTR 6, GSTR 7, GSTR 8 file by supplier taxpayer. The information displayed in GSTR-2A is also available in GSTR-2 format. If any outward supplies is mismatch with recipient inward supplies, the receiver taxpayer can add/modify/reject the details and has to file GSTR-2 on or before 15th day of succeeding the relevant month.

The revised detail as per GSTR-2 is auto-populated and reflected in form GSTR-1A which is available to the supplier from 16th till 17th day of succeeding the relevant month. GSTR-1A is generated if the recipient in form GSTR-2/4/6 makes inclusion/modification/rejection. The supplier may accept or reject the modification made by the recipient and may submit GSTR-1A with or without any modification. In the next step, tax liability in GSTR-3 (auto generated) would take into consideration the details in GSTR-1A. Form GSTR-3 to be filed by the supplier on or before 20th day of the month succeeding the relevant month. GSTR-1A is not mandatory to be submitted before generation of GSTR-3.

If time limit for furnishing details of GSTR-1 and GSTR-2 is extended, return in GSTR-3B, in the place of GSTR-3, may be furnished as per notified made by the Commissioner.

GSTR-1:

It prescribes the details to be provided electronically on the GST Portal by every registered dealer (except person opting for Composition Levy, Non-Resident Taxable Person, person required to deduct tax at source, e-Commerce operators, Input Service Distributors and person required to collect tax at source as there are separates return for them) in relation to outward supply of goods and services or both for the relevant period.

Due Date: It is a monthly return. It is filed between 1st and 10th of the month succeeding the relevant tax period.

Pre-requisites for Return:

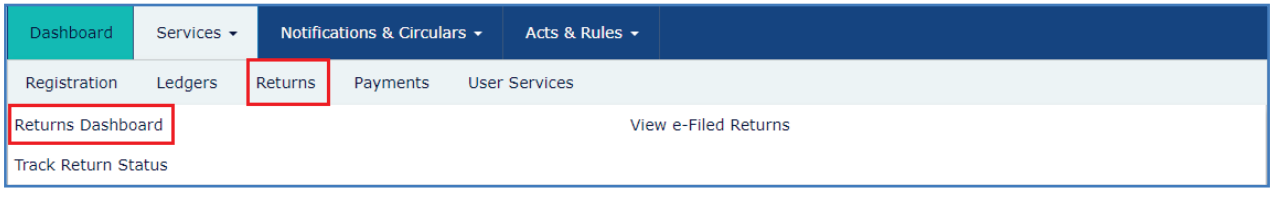
1. A valid User-ID and password for logging in to GST Portal.
2. Registered taxpayer with an active GSTIN during the tax period for which GSTR-1 has to be furnished;
3. Signing by DSC requires an active and non-expired/ revoked digital signature (DSC)
4. In case of EVC, tax payer must have access to the registered mobile number of the Primary Authorized Signatory.
5. E-sign option requires a valid Aadhaar card with a linked mobile number.

Details to be furnished for GSTR-1:

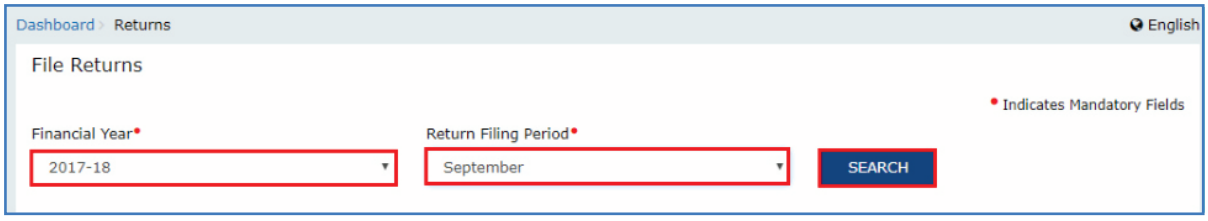
1. Invoice level details of supplies to registered persons.
2. Invoice level details of Inter- State supplies to unregistered dealer for invoice value greater than Rs. 2,50,000.
3. Details of Credit/Debit Notes issued.
4. Details of export of goods and services including deemed exports (SEZ);
5. Summarised details of supplies to unregistered persons.
6. Summary Details of Advances received in relation to future supply and their adjustment.
7. Details of any amendments effected to the reported information for above categories.
8. Nil- rated, exempted, and non-GST supplies
9. HSN/SAC wise summary of outward supplies.

Steps to be followed for submission of GSTR-1:

1. Open **www.gst.gov.in** URL.
2. Login with your User ID and Password
3. Click the **Services > Returns > Returns Dashboard**



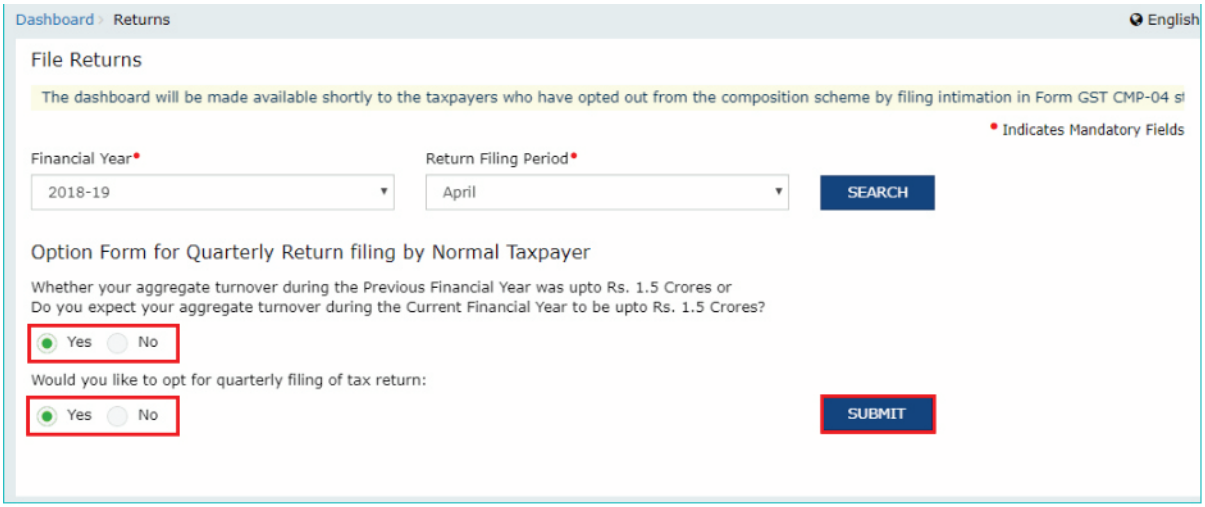
4. Select the **Financial Year** & **Return Filing Period** (Month) from the drop-down list.



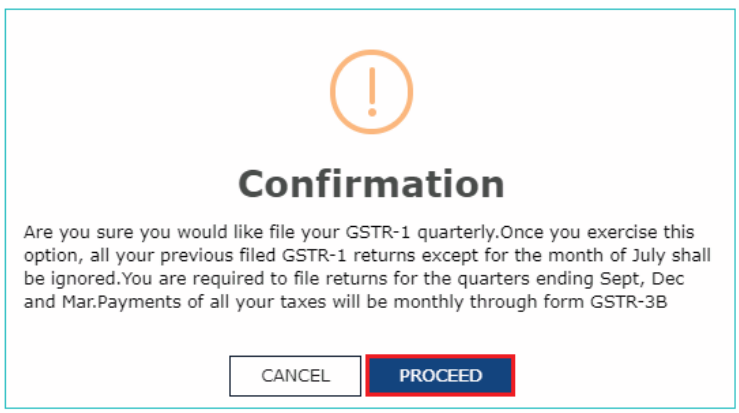
1. Click on **SEARCH** button.

Select option for Quarterly or Monthly Return

2. Now you can see "option Form for Quarterly Return filing by Normal Taxpayer"

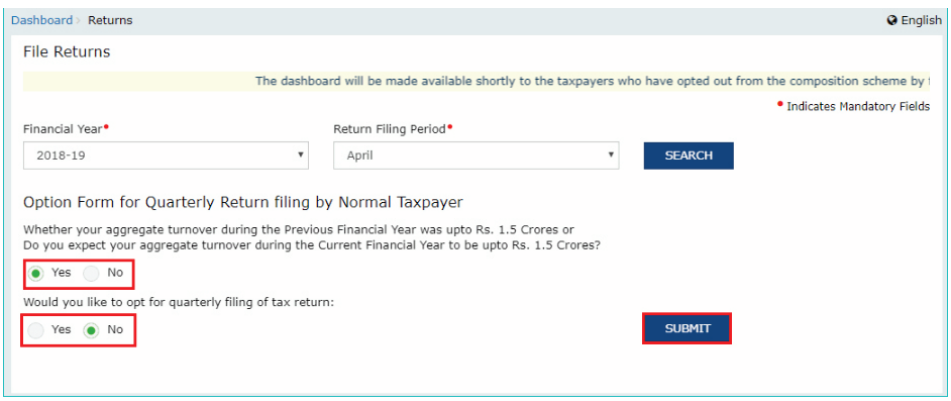


3. When you select "Whether you aggregate turnover during the previous Financial Year was upto ₹1.5 Crores or Do you expect your aggregate turnover during the Current Financial Year to be upto ₹ 1.5 Crores?" as **Yes** and also select " Would you like to opt for quarterly filing of tax return" as **Yes,** then click on **submit** option.

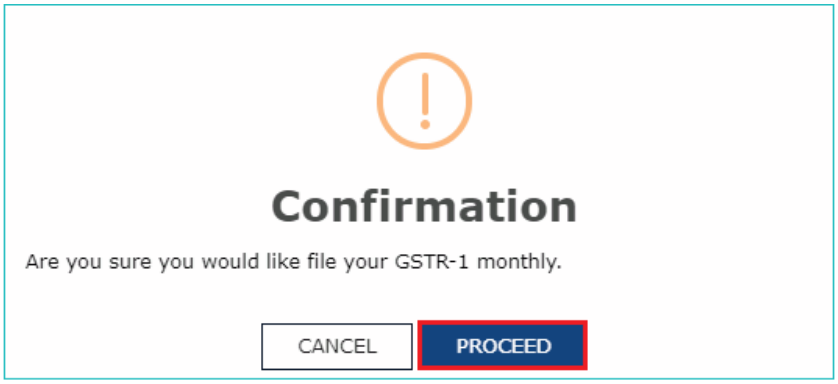


4. Press Proceed option.

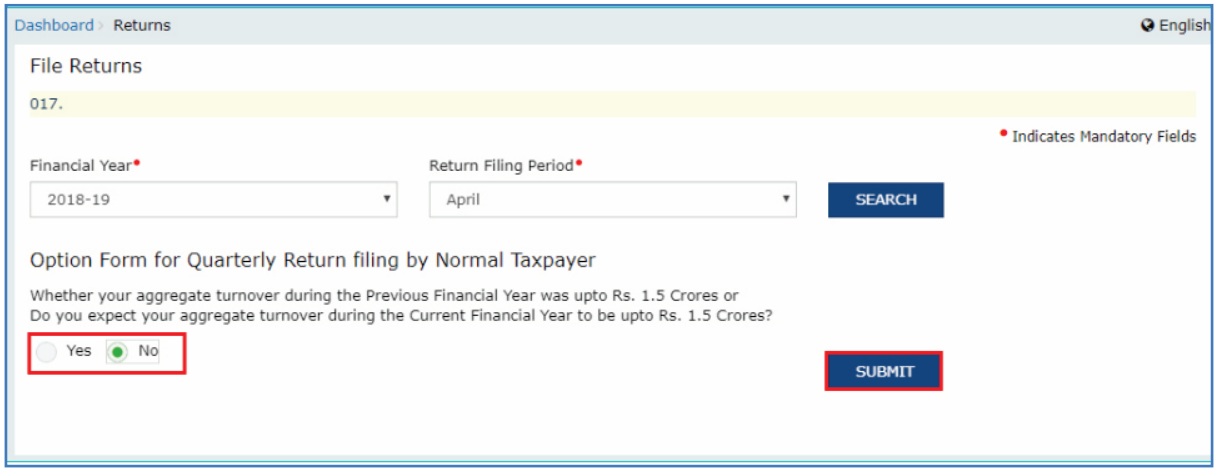
- In case of monthly return you have to select the following option



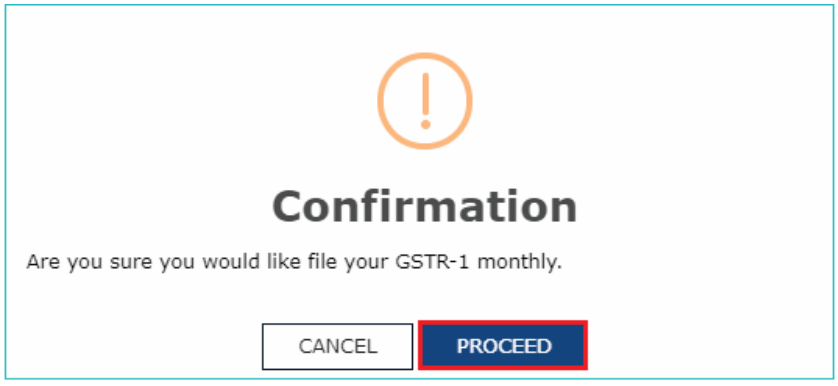
Press Submit > Proceed.



- If you select "Whether you aggregate turnover during the previous Financial Year was upto ₹ 1.5 Crores or Do you expect your aggregate turnover during the Current Financial Year to be upto ₹ 1.5 Crores?" as **No.**



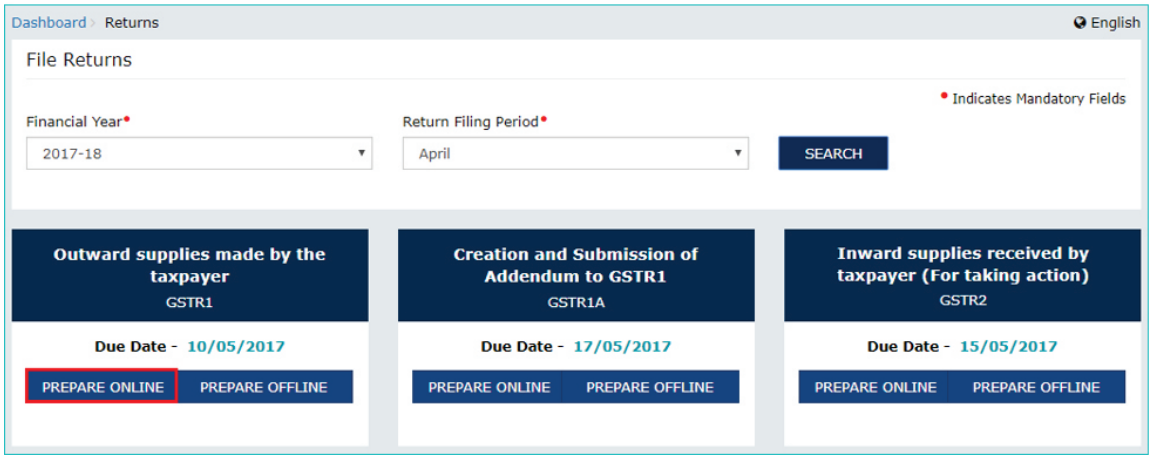
Then click on Submit > Proceed



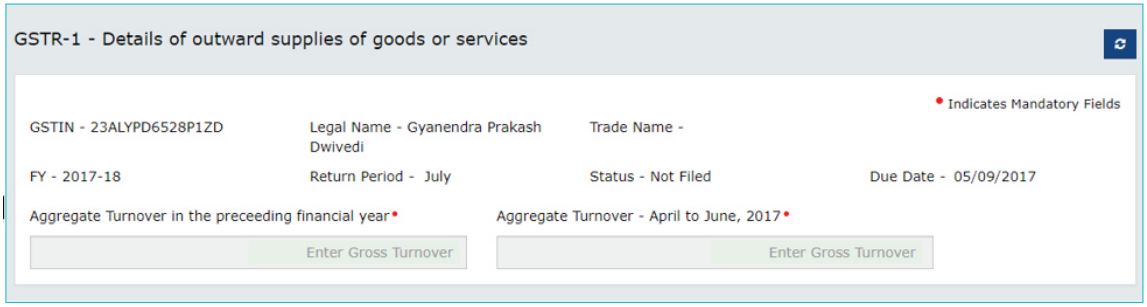
- In this case, for quarterly return you have to press **Edit** option. Then edit the preference and press **Submit.**

5. In the GSTR-1 tile, Press **PREPARE ONLINE** button to prepare the return by making entries on the GST Portal directly.

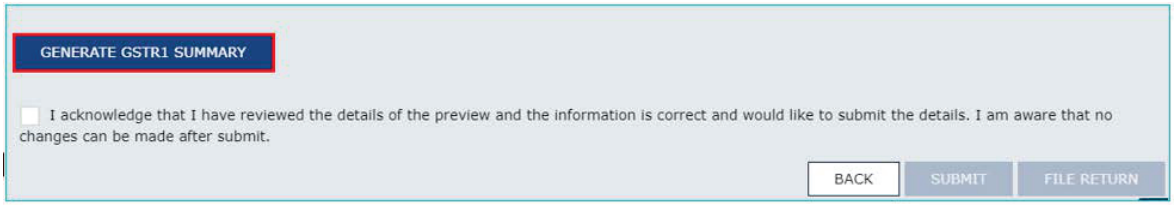
Otherwise, you may press **PREPARE OFFLINE** button to upload the JSON (Java Script Object Notation) file containing GSTN specified invoice details prepared through the GSTN provided offline tools or any other software.



6. It will take you "Details of outward supplies of goods or services". Aggregate turnover in the preceding financial year will be auto-populated. Rest of the fields need to be filled up.



- Scroll down to the bottom of the page and select Generate GSTR1 Summary.



7. Now, you have to provide (a) Invoice Details and (b) Other Details of outward supplies

(a) ***Invoice Details***

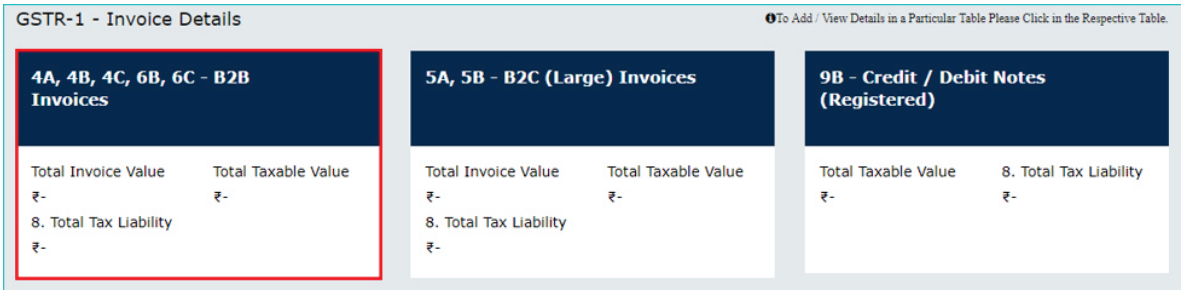
- **4A,4B,4C,6B,6C-B2B Invoices**: To add an invoice for taxable outward supplies to a registered person
- **5A,5B-B2C (Large) Invoices**: To add an invoice for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-State Supplies) and invoice value is more than Rs. 2.5 Lakh
- **9B-Credit/Debit Notes (Registered)**: To add details of credit or debit notes issued to the registered receipents.
- **9B-Credit/Debit Notes (Unregistered):** To add details of credit, debit notes or refund issued to the unregistered recipients.

- **6A-Exports Invoices**: To add an invoice for supplies exported
- **9A-Amended B2B Invoice**: To make amendments to details of outward supplies to a registered person of earlier tax periods.
- **9A-Amended B2C (Large) Invoice:** To make amendments to taxable outward supplies to an unregistered person of earlier tax periods.
- **9A-Exports Invoices**: To make amendments to supplies exported
- **9C-Amended Credit/Debit Notes (Registered)**: To make amendments to details of credit/ debit notes issued to the registered recipients of earlier tax periods.
- **9C-Amended Credit/Debit Notes (Unregistered)**: To make amendments to details of credit/ debit notes issued to the unregistered recipients of earlier tax periods.

(b) ***Other Details of outward supplies***

- **7-B2C Others**: To add consolidated details of taxable outwards supplies to a customer where invoice value is less than Rs. 2.5 lakh and all intra state supplies to unregistered customers.
- **8A, 8B, 8C, 8D - Nil Rated Supplies:** To add consolidated details of nil rated, exempted and Non-GST Outward supplies.
- **11A(1), 11A(2) - Tax Liability (Advances Received)**: To add details of transactions attracting tax liability arising on account of Time of Supply (like receipt of advances)
- **11B(1), 11B(2) - Adjustment of Advances**: To add the advance amount received in earlier tax period and adjusted against the supplies being shown in the current tax period
- **12 - HSN-wise-summary of outward supplies:** To furnish the summarized details of all outward supplies HSN and rate wise along with quantitative details.
- **13 - Documents Issued**: To add the details of documents issued during the current tax period
- 11A - Amended Tax Liability (Advance Received): Consolidated statement for amendments of information furnished in earlier tax period
- 11B - Amended of Adjustment of Advances: Consolidated statement for amendments of information furnished in earlier tax period
- 10 - Amended B2C (Others): To make amendments to details of B2C of earlier tax periods

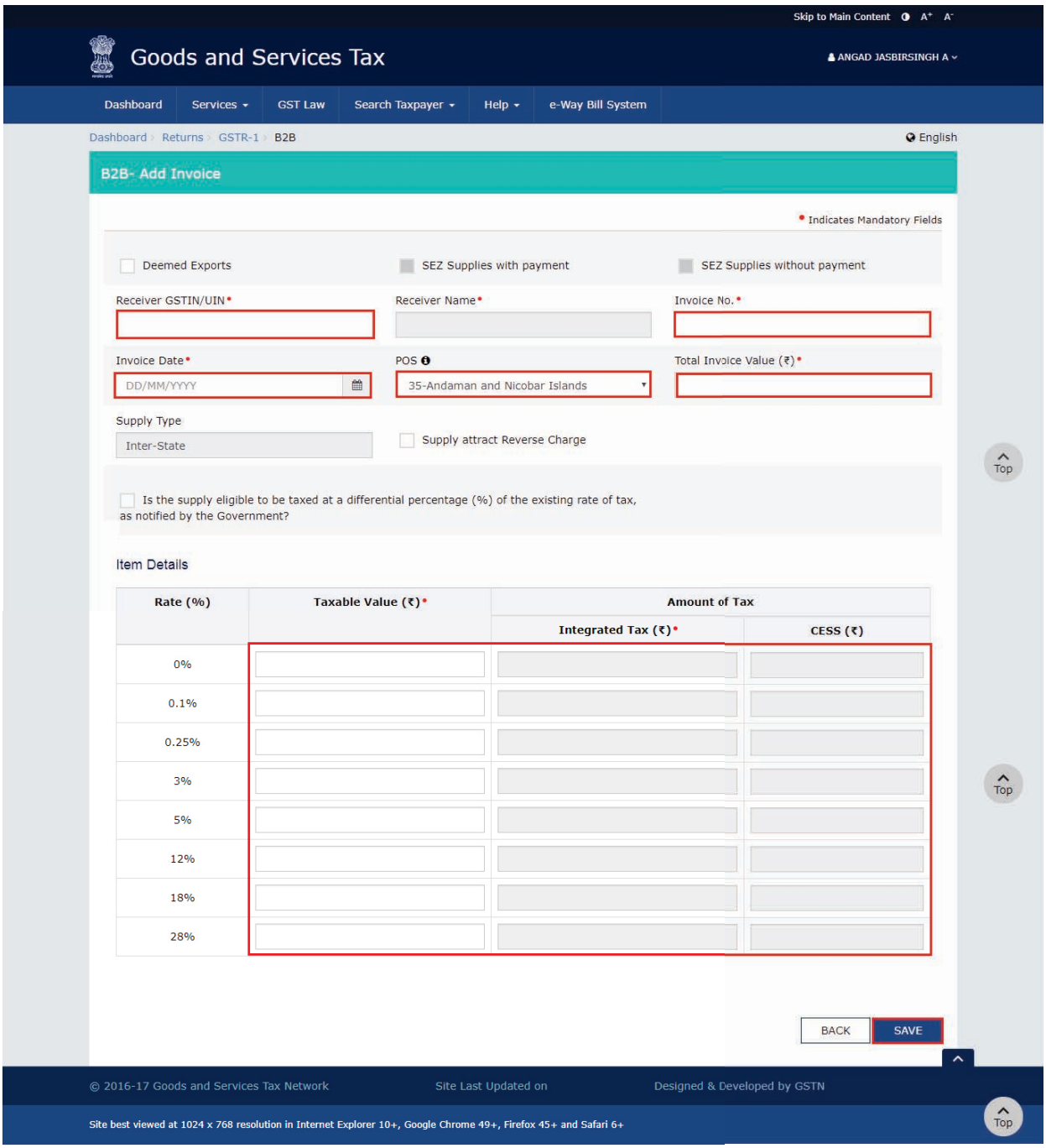
8. Start with GSTR-1 Invoice Details. Select **4A, 4B, 4C, 6B, 6C - B2B Invoices** tile and provide invoice details for B2B transactions.



- Press Add Invoice option



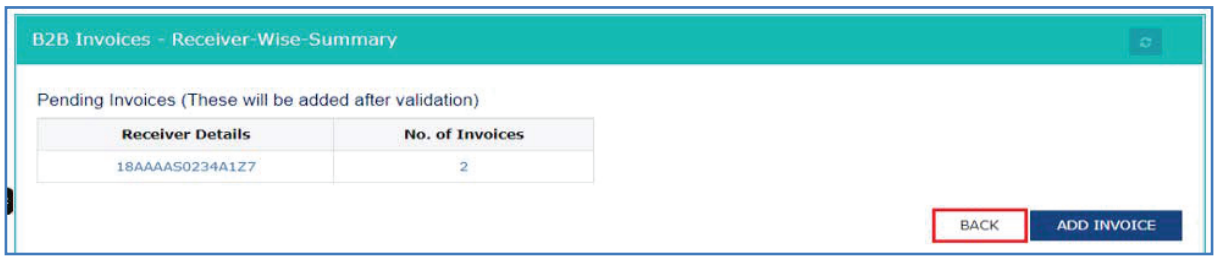
- Select the appropriate checkbox for **Deemed Exports** or **SEZ Supplies with payment** or **SEZ supplies without payment**
- Then others required fields needs to be filled up
- If supply comes under the purview of reverse charge mechanism select the **Supply attract Reverse Charge** checkbox.
- If supply is eligible taxable at a differential percentage of the existing rate select the checkbox "**Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?**"



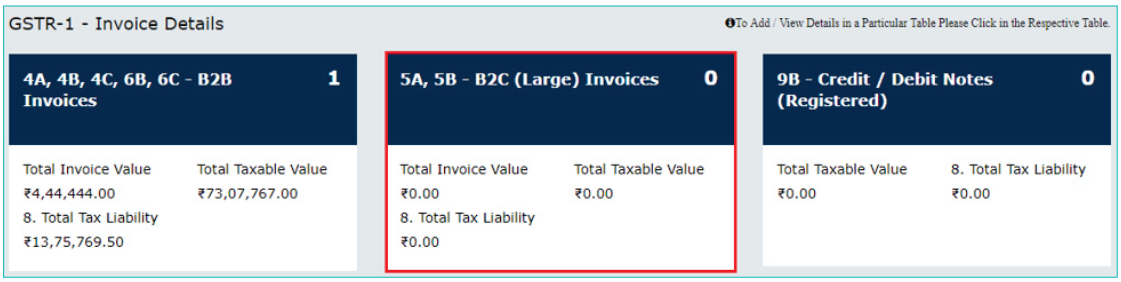
- **In case of Intra-State transaction** [on the basis of Place of Supply (POS)]**,** fields for Central Tax and State/UT Tax will appear. Enter the taxable value of goods and services against respective rates (Amount of Tax field is auto-populated). Enter the cess amount if applicable.
- **In case of Inter-State transaction,** fields for Integrated Tax will appear. Remaining things are same as above.
- Press the save option to save Invoice Details.
- You will be redirected to the previous page which shows the summary of all the invoices entered. You can modify (edit/add/delete) your invoices.



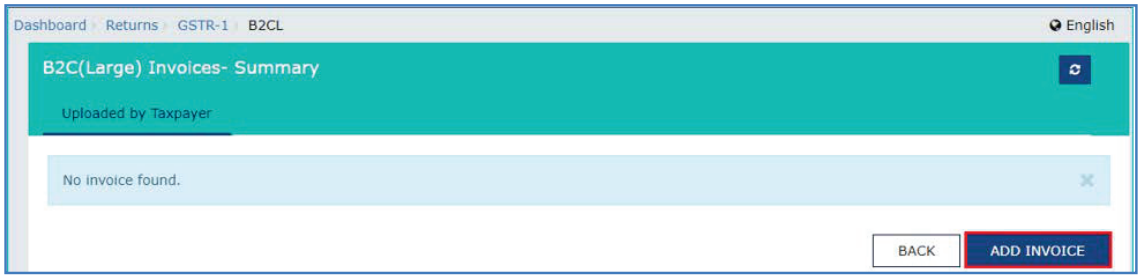
- In this summary screen you will see four options.
  - (a) Uploaded by taxpayer: Invoices you have uploaded for a given tax period
  - (b) Uploaded by Receiver: Invoices that have not been entered in your GSTR-1, but were uploaded by your receiver tax payer for making corrections.
  - (c) Modified by Receiver: Invoices which have been uploaded in your GSTR-1 were modified by receiver taxpayer. You have to be taken necessary action.
  - (d) Rejected by Receiver: Invoices that have been entered in your GSTR-1 were rejected by receiver tax payer for taking necessary correction.]
- Press BACK button to get back Receiver Wise Summary. Press ADD INVOICE to add a new invoice.



- Press BACK button to get back to GSTR-1 page. B2B Invoice tile reflects the number of invoices added along with Total Invoice value, Total taxable value, and total tax liability.

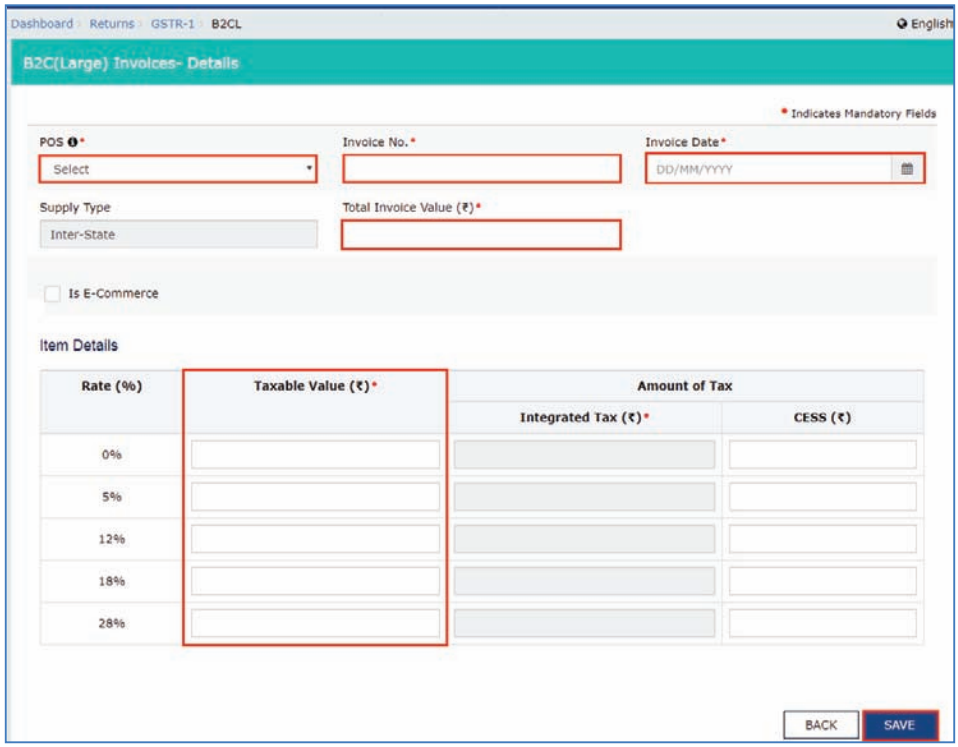


9. Select **5A, 5B-B2C (Large) Invoices** tile and provide invoice details for inter-state taxable outward supplies of value greater than 2.5 lacs. Summary page will display. Press ADD INVOICE button to add new invoice.

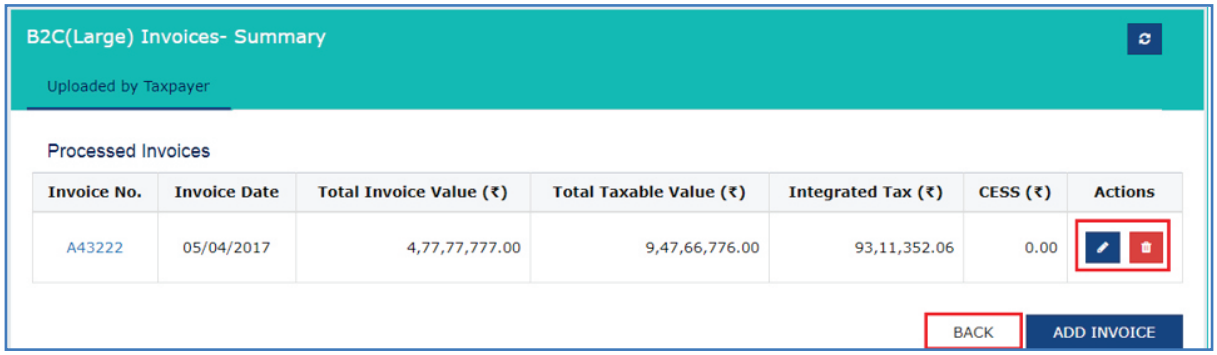


In the invoice details you have to provide data regarding POS, Invoice no., Invoice Date and Invoice Value. If supply is made through an e-commerce company, select the checkbox "Is **E-Commerce**" and enter the GSTIN of the e-commerce company. Enter the taxable value of goods and services against respective rates (Amount of Tax field is auto-populated). Enter the cess amount if applicable.

- Press **SAVE** button to save the invoice details.



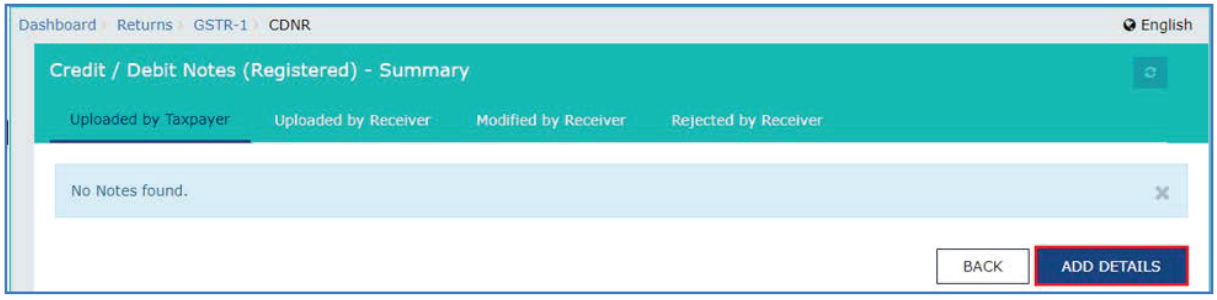
- You will be redirected to the previous page where you can edit/delete the added invoices. Press the BACK button to get back to the GSTR-1 page.



- B2C (Large) Invoices tile in GSTR-1 page will reflects the number of invoices added along with Total Invoice value, Total taxable value, and total tax liability.

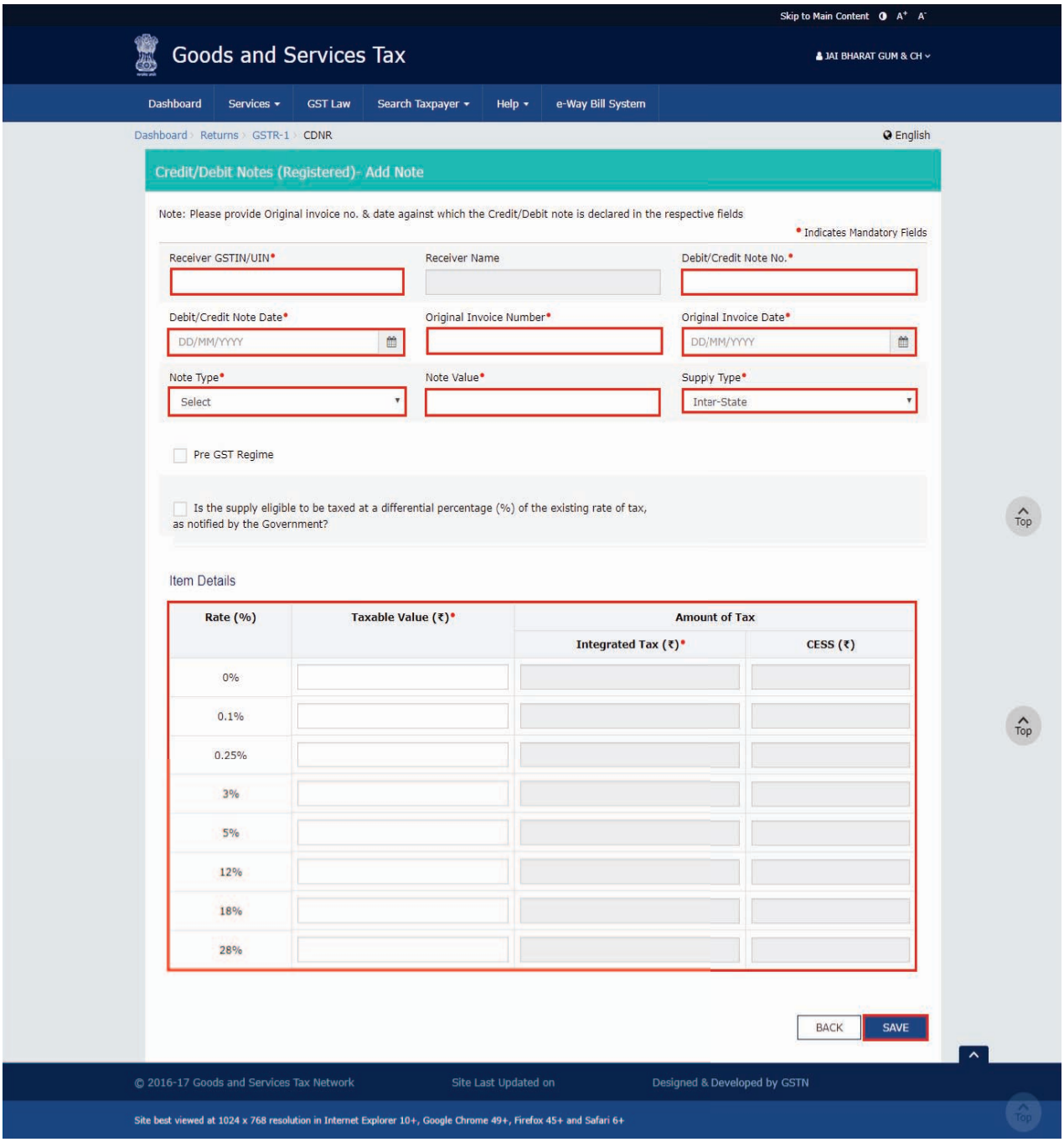


10. Select **9B-Credit/Debit Notes (Registered)** tile to enter details of credit/debit note issued to the registered recipients. Summary page will display. Press ADD DETAILS button to add Credit/Debit note.

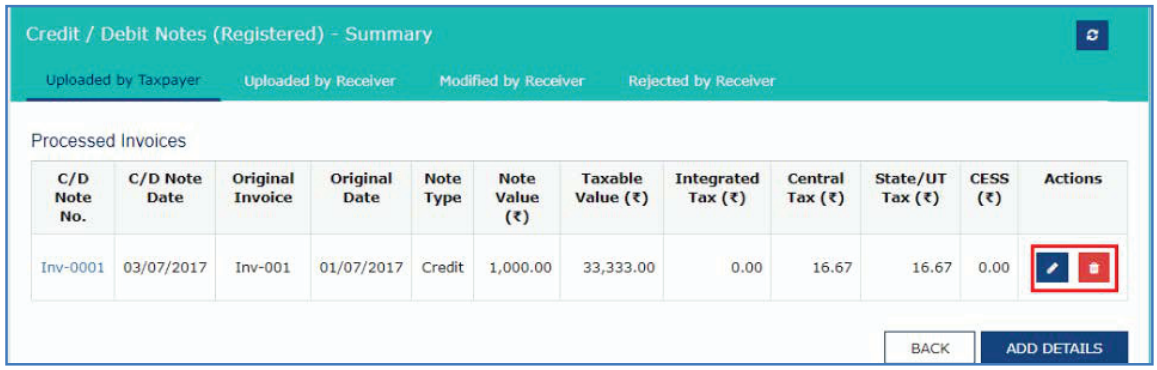


- Fill the required field (Receiver GSTIN/UIN, Debit/Credit Note No., Debit/Credit Note Date, Original Invoice Number, Original Invoice Date.
- Select Debit/Credit Note or Refund Voucher from **Note Type** drop-down list.
- Then enter the note or refund value
- Mention the invoice of Inter-state or Intra-state transaction from **Supply Type** drop-down list.

- If supply is eligible to be taxed at a differential percentage of the existing rate of tax, select the checkbox given as "**Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?**"
- Enter the taxable value of goods and services against respective rates (Amount of Tax field is auto-populated). Enter the cess amount if applicable.
- Press **SAVE** button to save the details.



- You will be redirected to the previous page where you can edit/delete the added invoices.



- In this summary screen you will see four options.

  (a) Uploaded by taxpayer: All Debit/Credit Note/Return Invoices you have uploaded for a given tax period

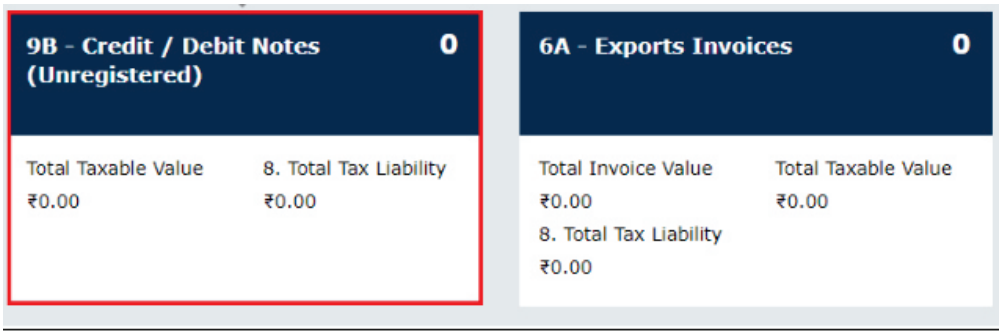
  (b) Uploaded by Receiver: Debit/Credit Note/Return Invoices that have not been entered in your GSTR-1, but were identified and uploaded by your receiver tax payer for making corrections.

  (c) Modified by Receiver: Debit/Credit Note/Return Invoices which have been uploaded in your GSTR-1 were modified by receiver taxpayer. You have to be taken necessary action.

  (d) Rejected by Receiver: Debit/Credit Note/Return Invoices that have been entered in your GSTR-1 were rejected by receiver tax payer for taking necessary correction.

- Press the BACK button to get back to the GSTR-1 page. You will see the summary of Debit/Credit Note/Return voucher added under **9B-Credit/Debit Notes (Registered)** tile.

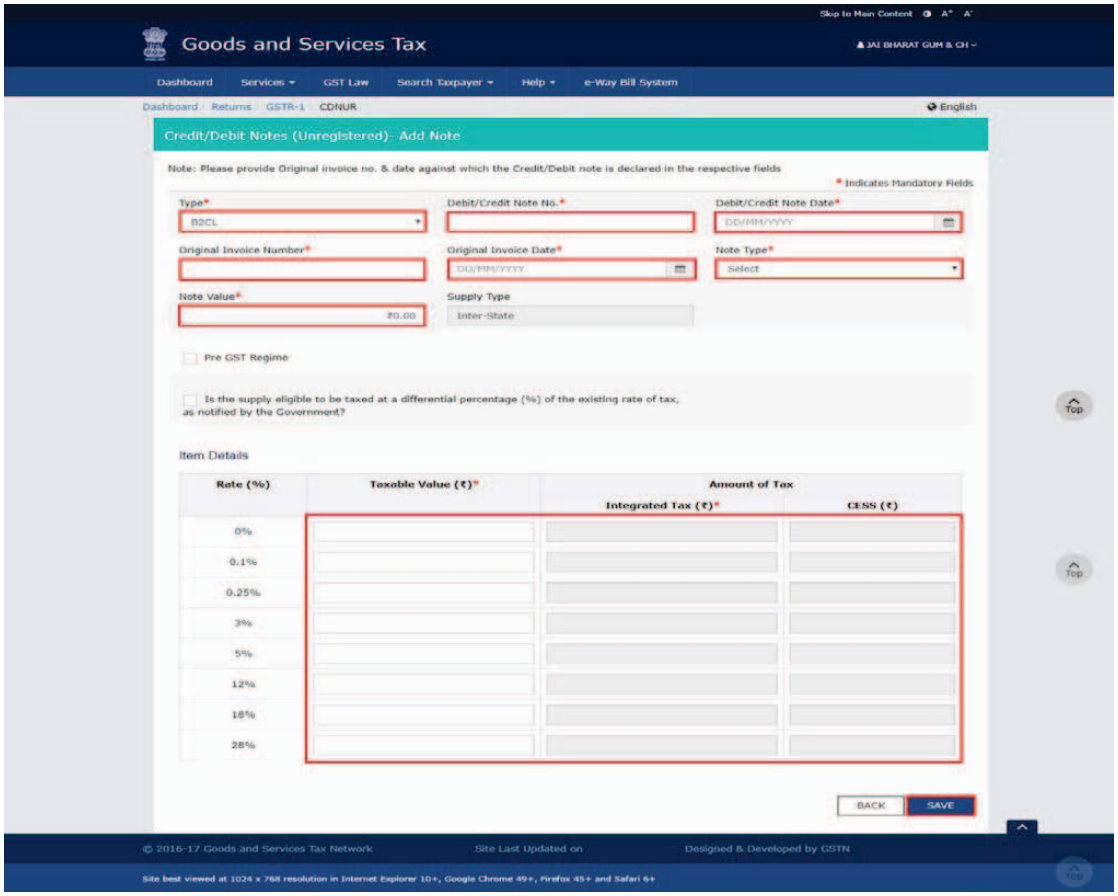
11. Press **9B - Credit / Debit Notes (Unregistered)** tile to add the details of credit or debit notes issued to the unregistered dealers.



- Summary page will display. Press ADD DETAILS button to add Credit/Debit note.



- Remaining steps are identical as 9-B Credit/Debit Notes (Registered)



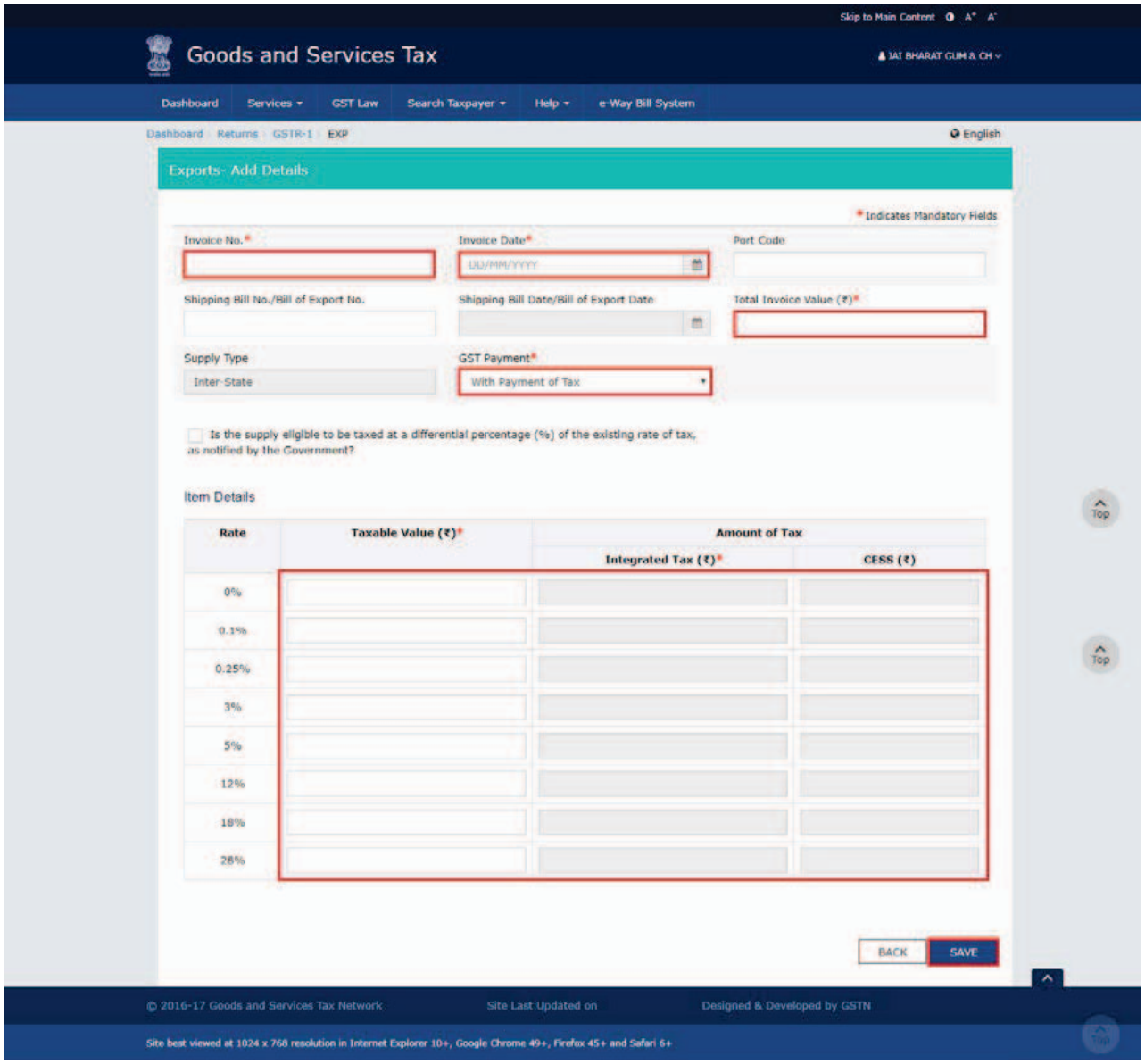
- After providing required details save the page and back to GSTR-1 page. The page will show the number of Credit/Debit note/refund vouchers added.



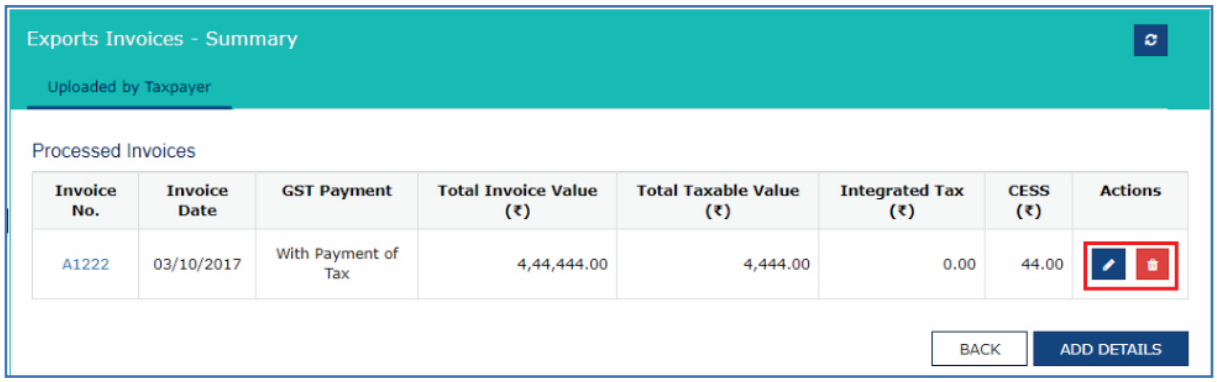
12. To add the invoices for export press **6A- Export Invoices** tile. On summary page select ADD INVOICE to add export invoice.



- Enter Invoice No.,Invoice Date, Port Code, Shipping Bill No./Bill of Export No. (minimum 3 and maximum 15 digit numeric), Total Invoice Value.
- From GST Payment drop-down list select whether GST is paid or not.
- If supply is eligible to be taxed at a differential percentage of the existing rate of tax, select the checkbox given as "**Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?**"
- Enter the taxable value of goods and services against respective rates (Amount of Tax field is auto-populated). Enter the cess amount if applicable.
- Press **SAVE** button to save the details.



- You will be redirected to the previous page where you can edit/delete the added invoices.



- Press the BACK button to get back to the GSTR-1 page. You will see the number of invoices added along with total invoice value, total taxable value and total tax liability..

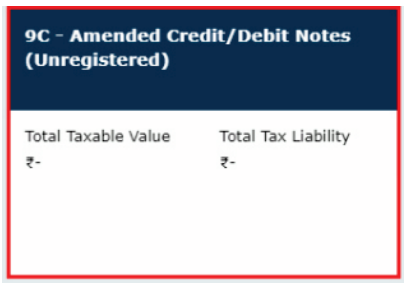


13. If you need to make necessary amendment of the following sections press the respective tiles and fill the revised details.

- **9A-Amended B2B Invoice**: To make amendments to details of outward supplies to a registered person of earlier tax periods.
- **9A-Amended B2C (Large) Invoice:** To make amendments to taxable outward supplies to an unregistered person of earlier tax periods.
- **9A-Exports Invoices**: To make amendments to supplies exported
- **9C-Amended Credit/Debit Notes (Registered)**: To make amendments to details of credit/debit notes issued to the registered recipients of earlier tax periods.
- **9C-Amended Credit/Debit Notes (Unregistered)**: To make amendments to details of credit/ debit notes issued to the unregistered recipients of earlier tax periods.





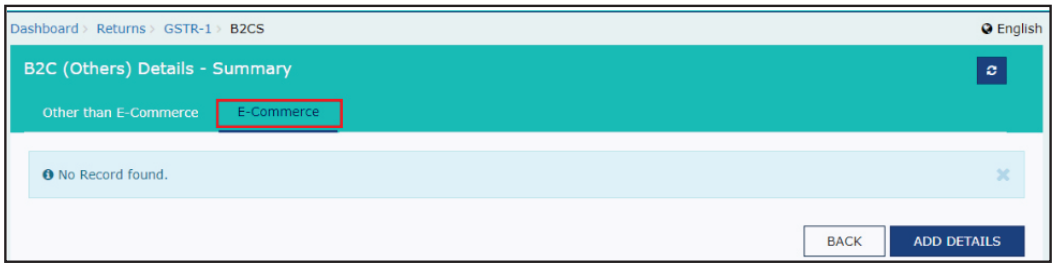


B. Other Details of outward supplies

14. 7-B2C (Others): To add consolidated details of taxable outwards supplies to a customer where invoice value is less than ₹ 2.5 lakh and all intra state supplies to unregistered customers.



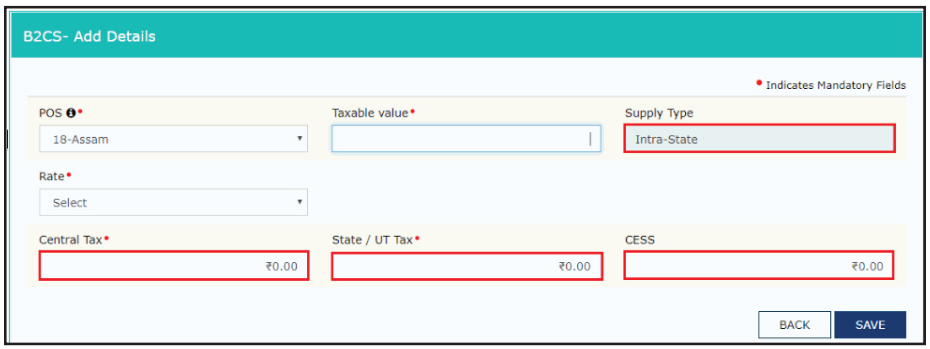
- Press 7-B2C (Others) tile **B2C (Others) Details – Summary** page will open. Here, transactions through two options are available. Other than E-commerce tab and E-commerce tab.



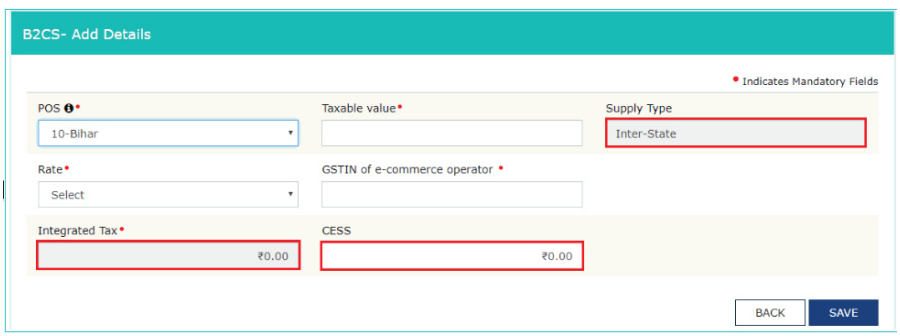
- Press ADD DETAILS to add item details. The following fields will appear when you select E-commerce tab.



- In case of intra-state supplies the following screen will appear. After fill up all the details save the screen.



- In case of inter-state supplies the following screen will appear. After fill up all the details save the screen.

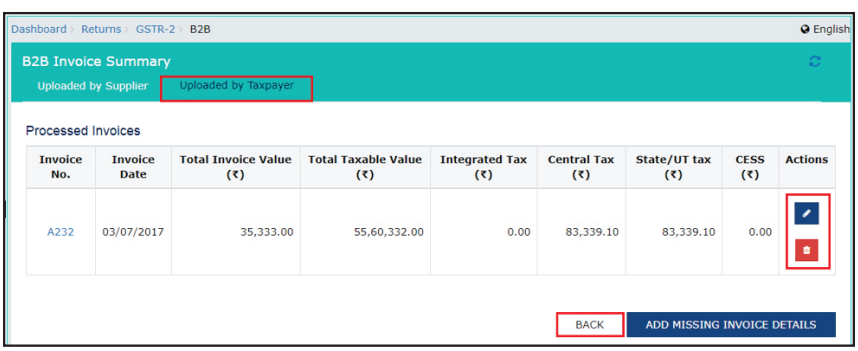


- Press on back button and you will be redirected to the GSTR-1 which will reflect number of invoices added along with total taxable value and total tax liability under **B2C (Others)** tile.

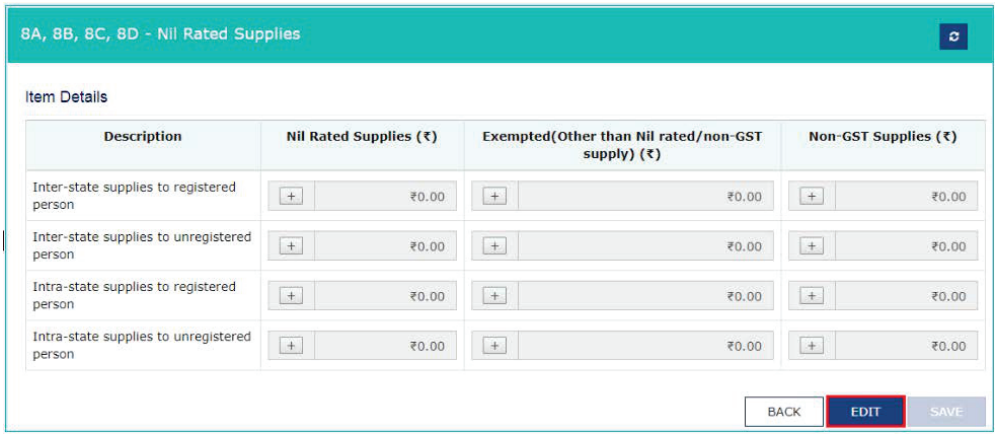


15. **8A, 8B, 8C, 8D - Nil Rated Supplies:** To add consolidated details of nil rated, exempted and Non-GST Outward supplies.

- Press the **Nil Rated Supplies** tile and select uploaded by taxpayer.

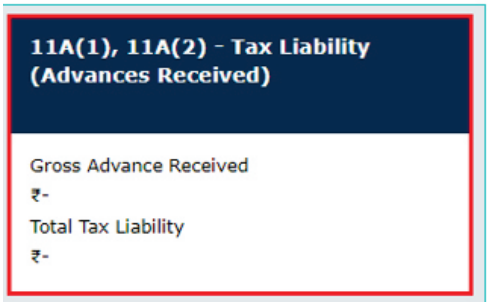


- Press Edit button to enable the fields to be displayed



- Enter details in **Nil Rated Supplies, Exempted (Other than Nil rated/non-GST supply), and Non-GST Supplies Amount** fields against (a) Inter-state supplies to registered person (b) Inter-state supplies to unregistered person (c) Intra-state supplies to registered person (d) Intra-state supplies to unregistered person.
- Press save and Back button subsequently. You are taken to the GSTR-1 page which will reflect Total Nil Amount, Total Exempted Amount and Total Non-GST Amount under **Nil Rated Supplies** tile.

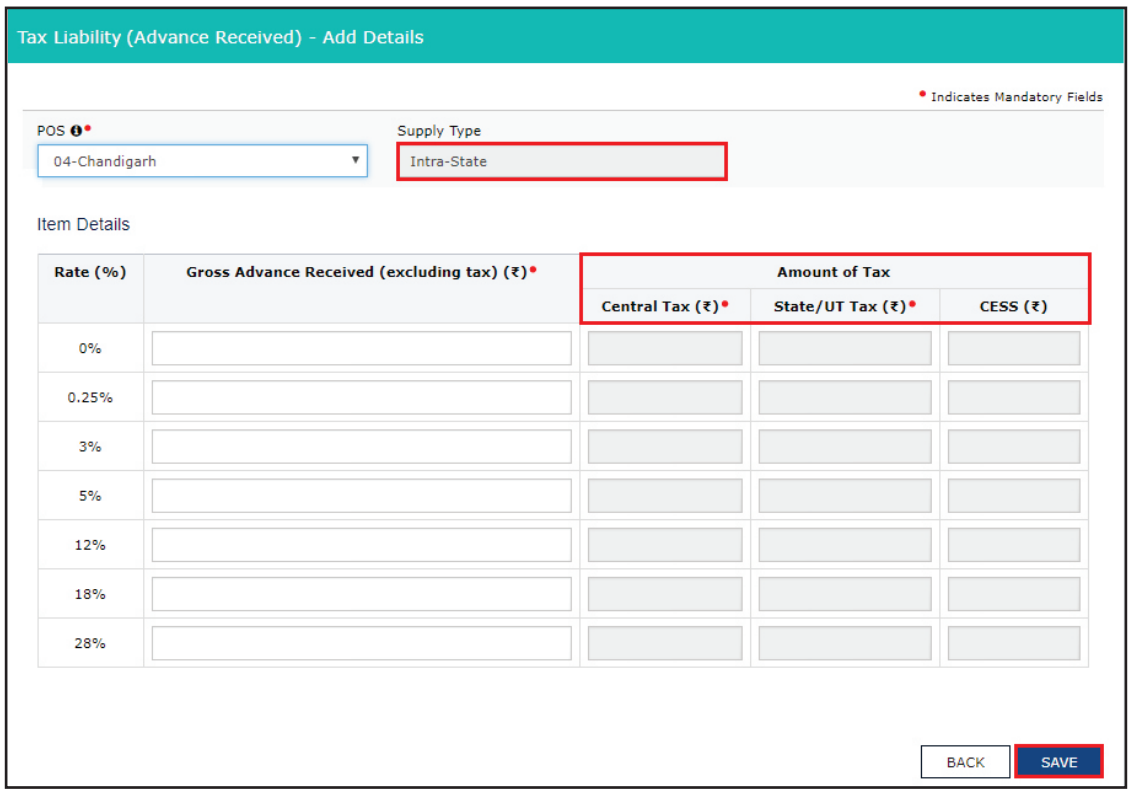
16. **11A(1), 11A(2) - Tax Liability (Advances Received)**: To add details of transactions attracting tax liability arising on account of Time of Supply (like receipt of advances) press Tax Liability (Advances Received) tile.



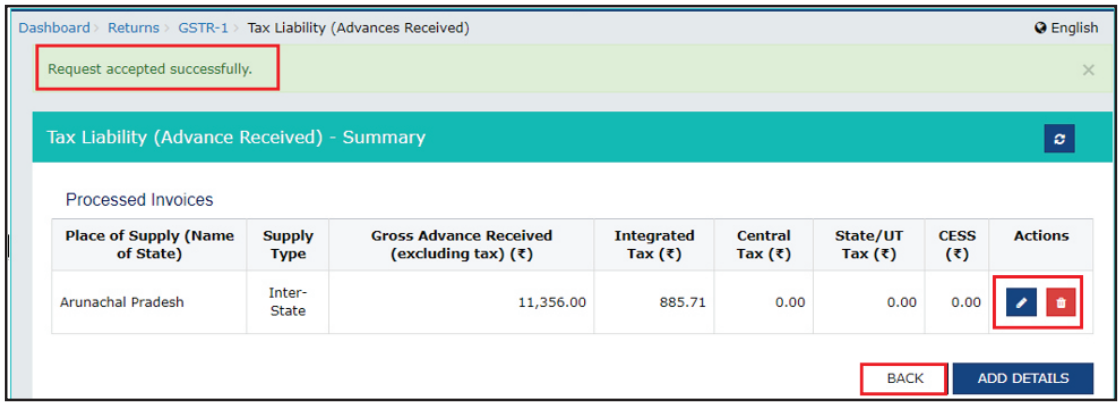
- The **Tax Liability (Advance Received) – Summary** page will open. Click the **ADD DETAILS** button.



- The following screen will appear. Fill up **POS** field, **Supply Type** column would be auto-populated as Inter-state or Intra-state. **In case of Intra-State transaction: Central Tax, State/UT Tax & CESS** will appear in the screen. Enter the amount paid by the receiver to the supplier for the goods/ service without any invoice against the rate is applicable. Enter the amount in **CESS** field.

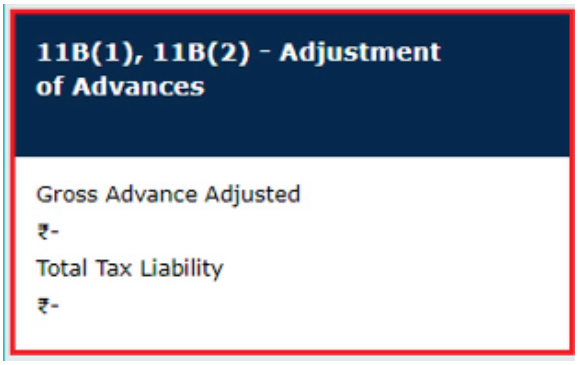


- In case of **Inter-State transaction**, fields for **Integrated Tax & CESS** will appear in the screen. After fill up all the required fields press SAVE button.



- The summary table will appear. You can edit or delete item by using the Edit and Delete icons. Press the **BACK** button to get back to the GSTR-1 page. **Tax Liability (Advance Recieved)** tile will reflect the Gross Advance Received and Total Tax Liability.

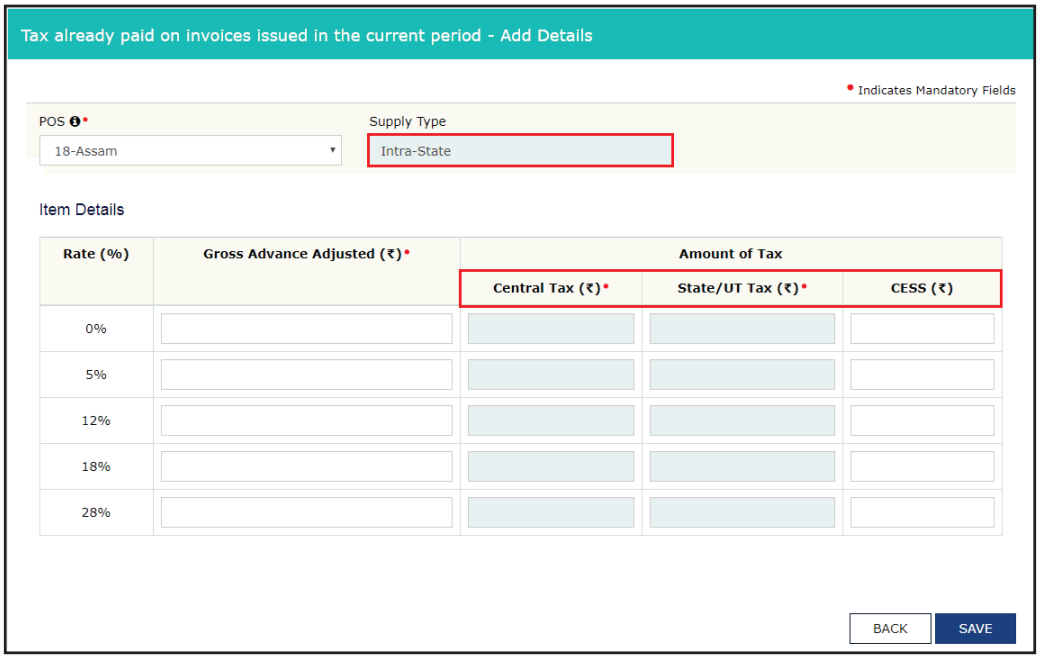
17. **11B(1), 11B(2) - Adjustment of Advances**: To add the advance amount received in earlier tax period and adjusted against the supplies being shown in the current tax period, press **11B(1), 11B(2)- Adjustment of Advances** tile.



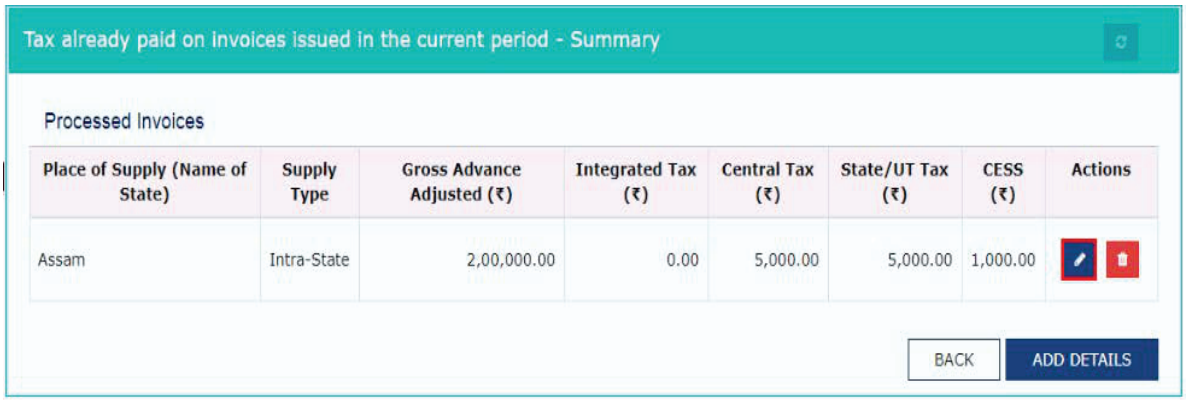
- **Tax already paid on invoices issued in the current period – Summary** page will open. Press **ADD DETAILS** button to add invoices issued for which tax has already been paid.



- **Tax already paid on invoices issued in the current period - Add Details** page will open.

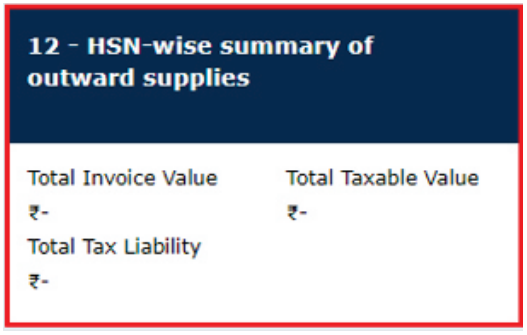


- **For Intra-State transaction**, fields like **Central Tax, State/UT Tax & CESS** will appear. In the **Gross Advance adjusted** field, enter the amount paid by the receiver against the applicable Rate (%). Enter the CESS amount in **CESS** field.
- In case of **Inter-State transaction**, fields for **Integrated Tax & CESS** will appear in the screen. After fill up all the required fields press SAVE button.



- The summary table will appear. You can edit or delete item by using the Edit and Delete icons. Press the **BACK** button to get back to the GSTR-1 page. **Adjustment of Advances** tile will reflect the Gross Advance Adjusted and Total Tax Liability.

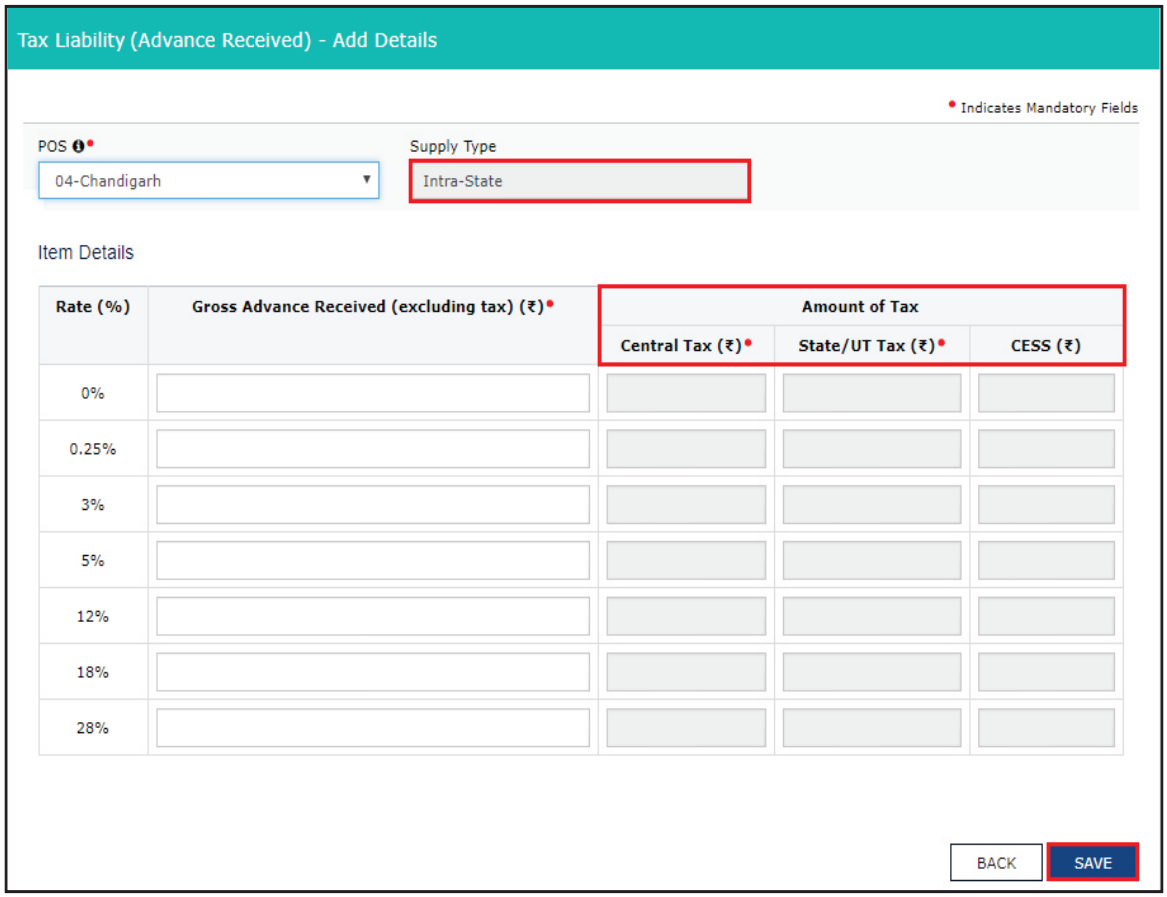
18. **12-HSN-wise-summary of outward supplies:** To furnish the summarized details of all outward supplies HSN and rate wise along with quantitative details, press **12-HSN-wise-summary of outward supplies** tile.



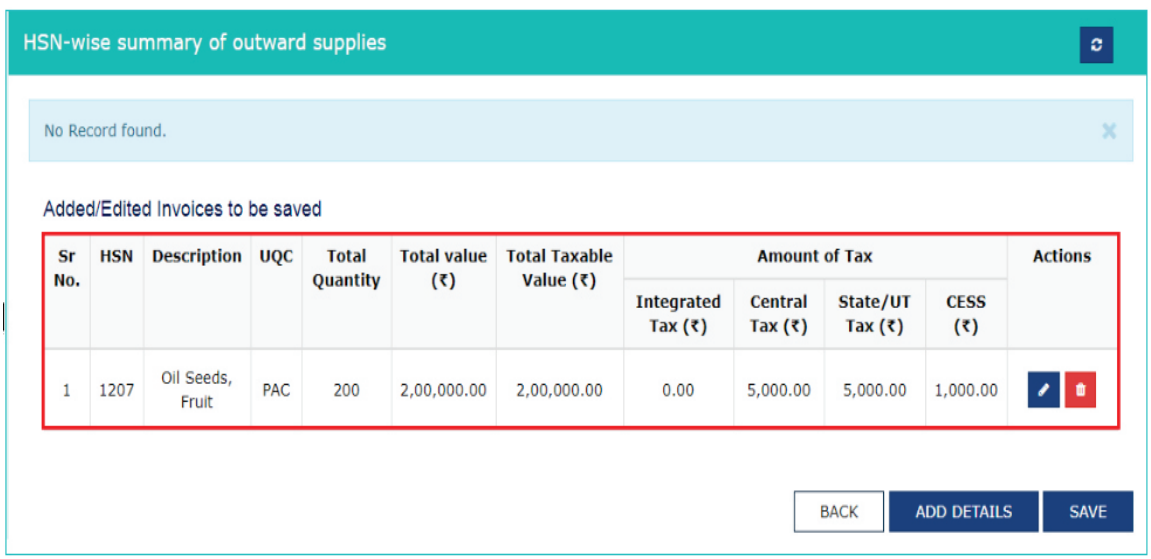
- The **HSN-wise summary of outward supplies– Summary** page will appear. Press **ADD DETAILS** button to add invoices issued for which tax has been paid.



- The **HSN summary of outward supplies – Add/Edit Details** page is displayed. Fill up HSN code, **Description** field, **UQC** field, **Total Quantity** field, **Total Value** field, **Total Taxable Value** field of the outward supply.
- **For Intra-State transaction**, fields like **Central Tax, State/UT Tax & CESS** will appear. In case of **Inter-State transaction**, fields for **Integrated Tax & CESS** will appear in the screen. After fill up all the required fields press ADD button.

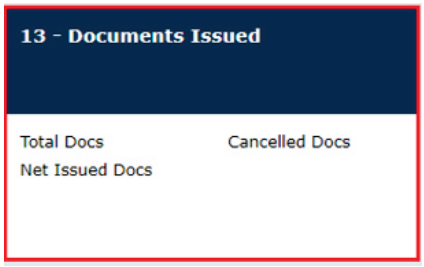


- You will be taken to **Added/Edited** Invoices to be saved page. You may alter or add invoice details.

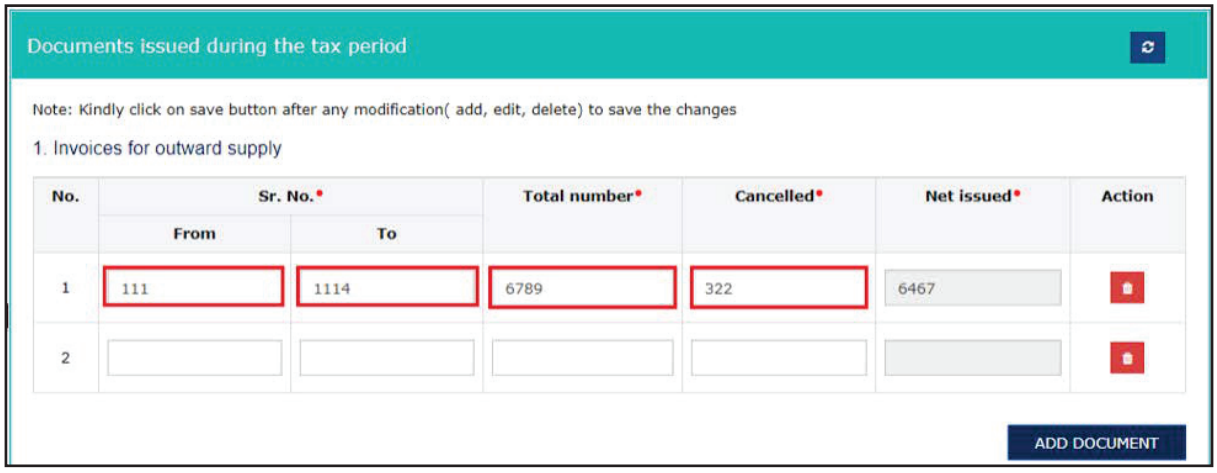


- Press BACK button to get back to the GSTR-1 page. **HSN summary of outward supplies** tile will be updated.

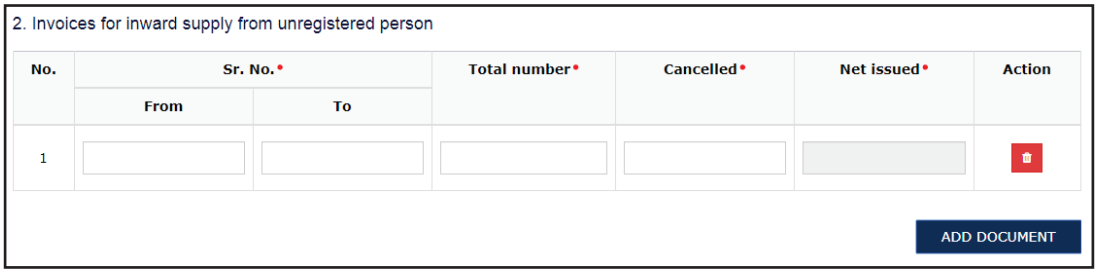
19. **13 - Documents Issued**: To add the details of documents issued during the current tax period press **13 - Documents Issued** tile.

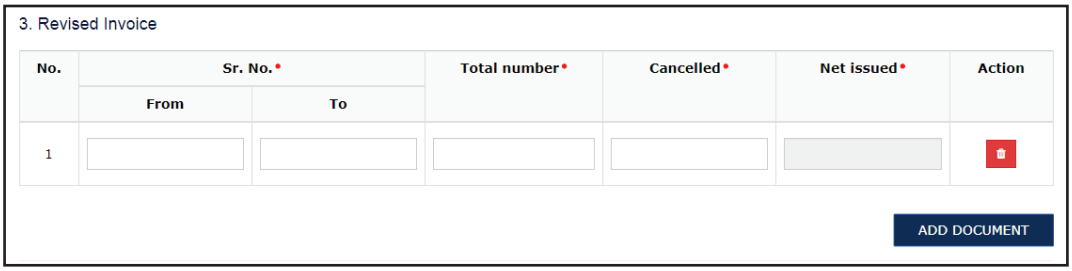


- There are 12 categories of documents. Enter the serial no. of invoice issued, Total number of invoices issued and cancelled invoices in respective fields. The net invoices field will be auto populated.
- **Invoices for outward supply** screen will appear. Press on **Add Document** and add the details.



In the similar way rest of the documents are to be filled up as follows.





4. Debit Note

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

5. Credit Note

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

6. Receipt voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

7. Payment Voucher

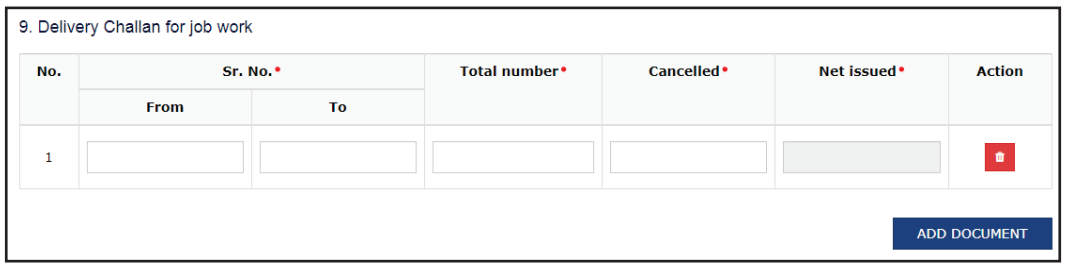
No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

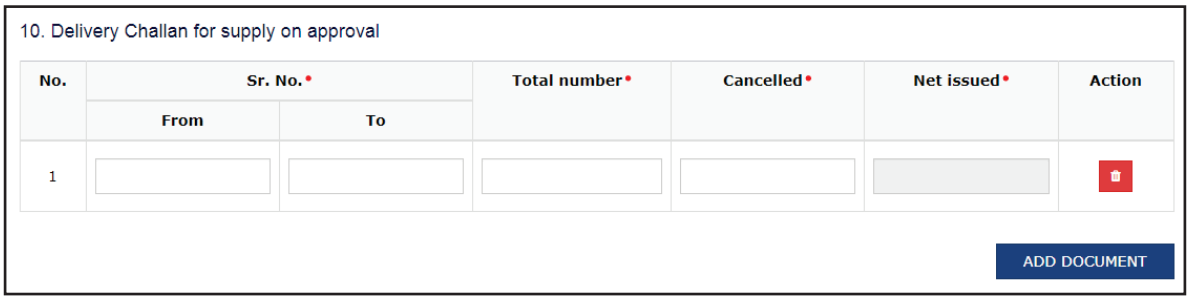
ADD DOCUMENT

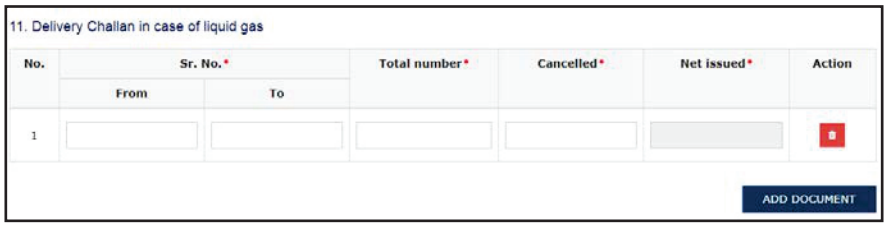
8. Refund voucher

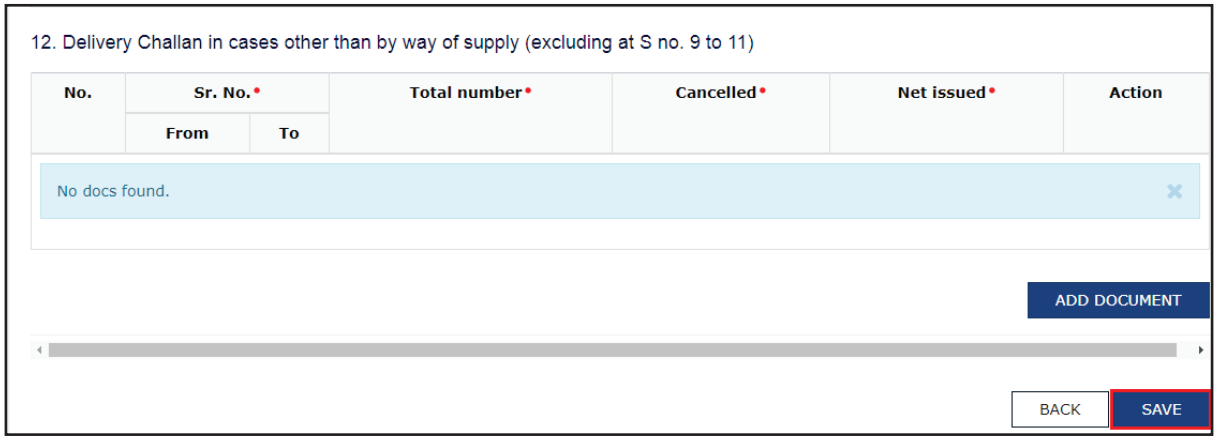
No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT



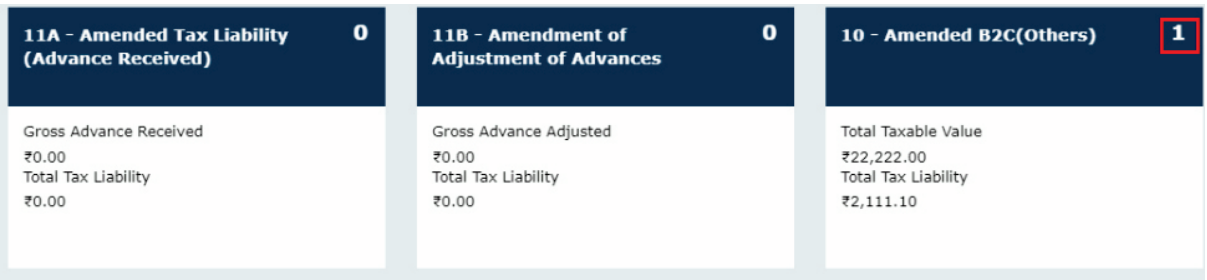




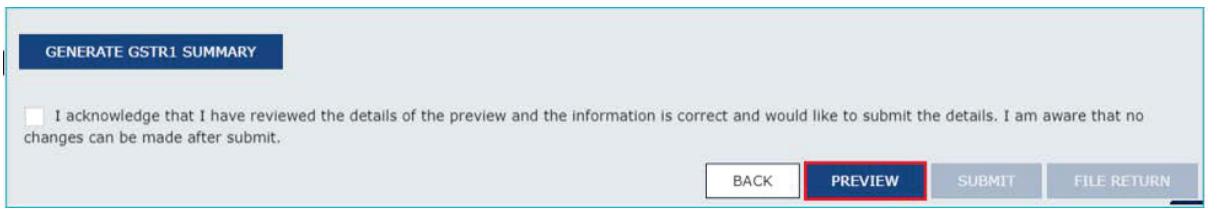


- Press **SAVE** and BACK button subsequently. You are taken to GSTR-1 page. **13 - Documents Issued** tile will be updated.

20. If you need to make necessary amendment of the following sections press the respective tiles and fill the revised details.
    - 11A - Amended Tax Liability (Advance Received): Consolidated statement for amendments of information furnished in earlier tax period
    - 11B - Amended of Adjustment of Advances: Consolidated statement for amendments of information furnished in earlier tax period
    - 10 - Amended B2C (Others): To make amendments to details of B2C of earlier tax periods

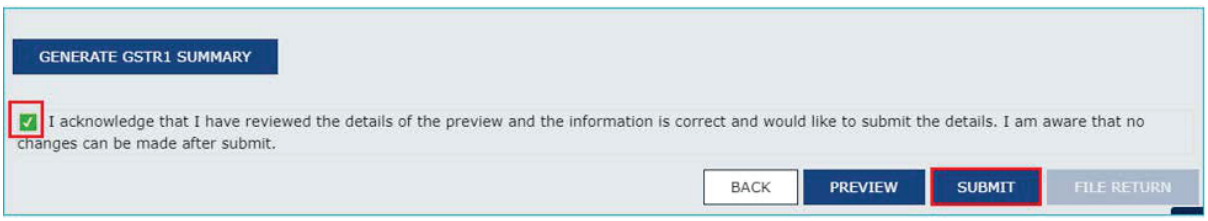


- After completion of the above steps you need to generate GSTR-1 Summary to added invoices, press the **PREVIEW** button and download the draft Summary page of your GSTR-1 for review purpose.

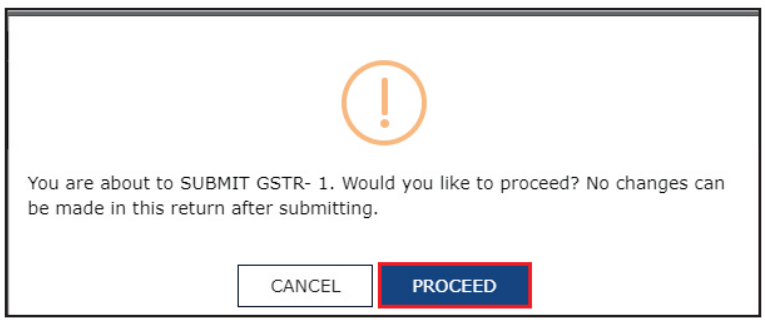


- Once your review is completed and you find all the information furnished is correct, select the acknowledgement checkbox. Then **SUBMIT** button will be enabled.

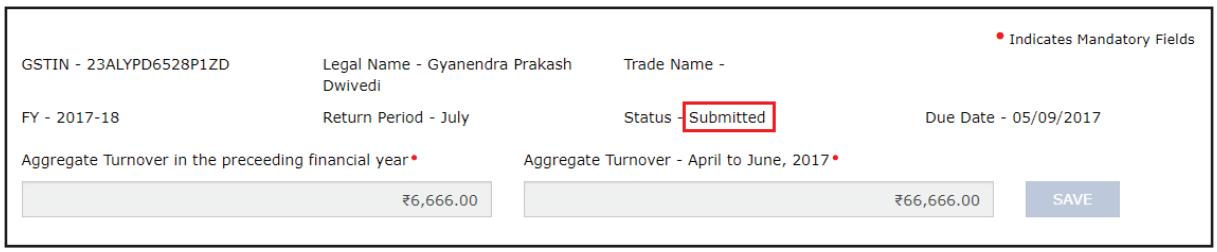
  Press the **SUBMIT** button. [This process will freeze the invoices uploaded in the GSTR-1 for that particular month. You are unable to upload any further invoices for that month.]



- Now press PROCEED button. Status of the GSTR-1 page shows "submitted".

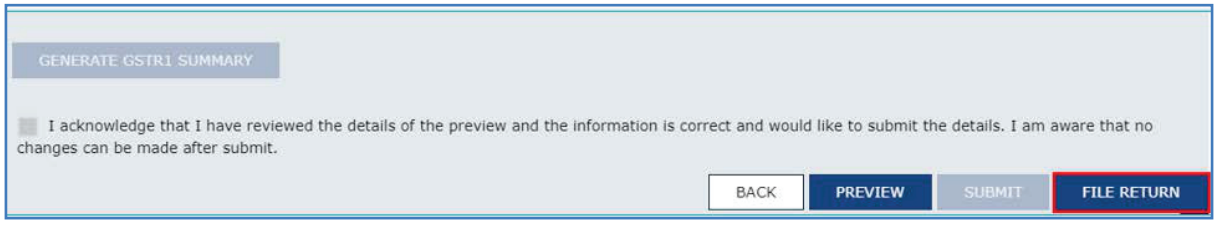


- Press **PREVIEW** button again to download the submitted GSTR-1 in PDF format.

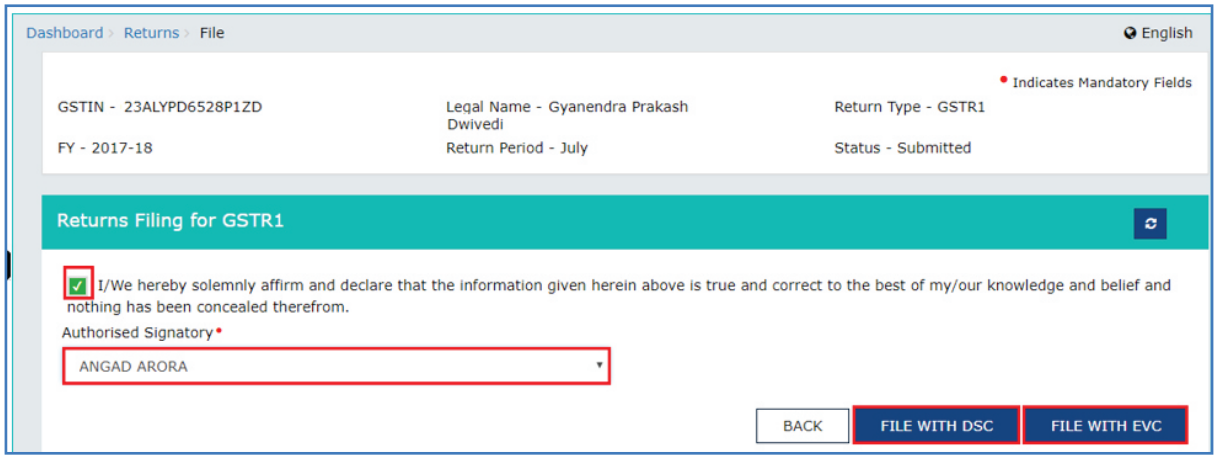


21. **Submission of GSTR-1 with DSC(**Digital Signature Certificate)/**EVC** (Electronic Verification Code)**:**

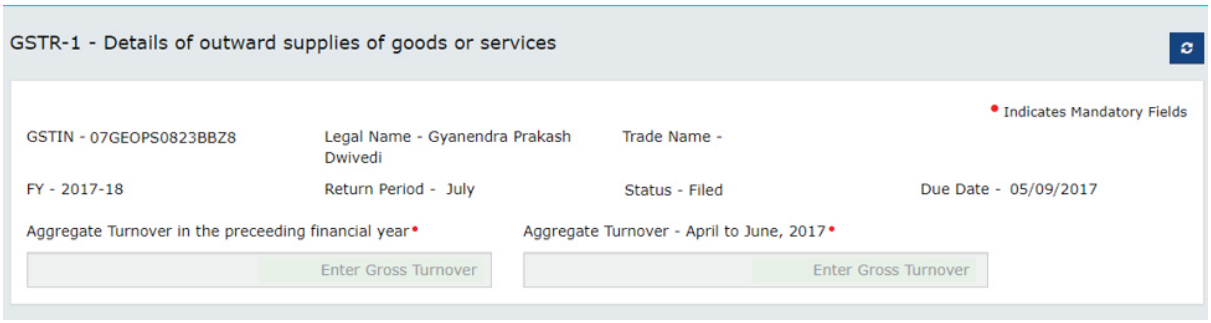
- Press FILE RETURN button



- **Returns Filing for GSTR1** page will open. Select the **Declaration** checkbox.
- Select authorized signatory under **Authorised Signatory** drop-down list. You will find two active buttons - **FILE WITH DSC** or **FILE WITH EVC**.
- Press **FILE WITH DSC** or **FILE WITH EVC** button. (notification through e-mail and SMS will be sent to the Authorized Signatory).



- In case of **FILE WITH DSC**, press PROCEED button, then Select the certificate and press the **SIGN** button. In case of **FILE WITH EVC** put the OTP sent on email and mobile number of the Authorized Signatory and press the **VERIFY** button.
- Finally, the status of the GSTR-1 shows "Filed".



In this chapter we have discussed only submission of GSTR-1 through GST portal. For the purpose of log in this portal the required web address is as given below.

https://www.gst.gov.in/

UNIT - 14

E-FILING OF RETURN – INCOME TAX



Different Modes of Filing the Return of Income

The Return Form can be filed with the Income-tax Department in any of the following ways, -

(i) by furnishing the return in a paper form;

(ii) by furnishing the return electronically under digital signature;

(iii) by transmitting the data in the return electronically under electronic verification code;

(iv) by transmitting the data in the return electronically and thereafter submitting the verification of the return in Return Form ITR-V.

➢ **Income Tax Returns Form:**

Form No.	Who can file
ITR-1 SAHAJ	For individuals being a resident other than not ordinarily resident having Income from Salaries, pension income,one house property (not a case of brought forward loss), other sources (not being lottery winnings and income from race horses, income taxable under section 115BBDA or income referred in section 115BBDA) and having total income upto ₹ 50 lakh
ITR-2	For individual or an Hindu Undivided Family who is not eligible to file Sahaj ITR-1 and whose income chargeable to income-tax under the head "Profits or gains of business or profession" is in the nature of interest, salary, bonus, commission or remuneration, by whatever name called, due to, or received by him from a partnership firm.
ITR-3	For individuals and HUFs having income from profits and gains of business or profession.
ITR-4-Sugam	Applicable to individuals or Hindu Undivided Family or partnership firm (other than limited liability partnership firm) who have opted for the presumptive taxation scheme of section 44AD/ 44ADA/44AE.
ITR-5	Applicable to a person being a firm, LLP, AOP, BOI, artificial juridical person referred to in section 2(31)(vii), co-operative society and local authority. However, a person who is required to file the return of income under section 139(4A) or139(4B) or 139(4C) or 139(4D) or section139(4E) or section 139(4F) shall not use this form (i.e., trusts, political parties, institutions, colleges, investment fund etc.).
ITR-6	For Companies other than companies claiming exemption under section 11 (exemption under section 11 can be claimed by charitable/religious trust).
ITR-7	For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) or 139(4E) or 139(4F)(i.e., trusts, political parties, institutions, colleges, investment fund, etc.).
ITR-V	It is the acknowledgement of filing the return of income.

➢ **Due Date of Annual Return of Income**

Category	Due Date of Annual Return of Income
All assessee other than (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) working partner of a firm whose accounts are required to be audited or (d) an assessee who is required to furnish a report under section 92E.	**31st July**
The assessee (not having any international or specified domestic transaction) is (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) working partner of a firm whose accounts are required to be audited).	**30th September**
In the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)	**30th November**

➢ **Applicable Mode of Furnishing the Return of Income**

Person	Condition	Manner of furnishing return of income
	Accounts are required to be audited under section 44AB of the Act	Electronically under digital signature
Individual or Hindu undivided family	Where total income assessable under the Act during the previous year of a person,- being an individual of the age of 80 years or more at any time during the previous year; or whose income does not exceed five lakh rupees and no refund is claimed in the return of income, and who furnishes the return in Form No. SAHAJ ITR-1 or Form No. SUGAM (ITR-4)	1. Electronically under digital signature; or 2. Transmitting the data electronically in the return under electronic verification code; or 3. Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V; or 4. Paper form
	In any other case	1. Electronically under digital signature; or 2. Transmitting the data electronically in the return under electronic verification code; or 3. Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V;
Company	In all cases	Electronically under digital signature
A person required to furnish the return in Form ITR-7	In case of a political party;	Electronically under digital signature
	In any other case	1. Electronically under digital signature; or 2. Transmitting the data electronically in the return under electronic verification code; or 3. Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V
Firm or limited liability partnership or any person (other than a person mentioned in above three) who is required to file return in Form ITR-5	Accounts are required to be audited under section 44AB of the Act;	Electronically under digital signature
	In any other case	1. Electronically under digital signature; or 2. Transmitting the data electronically in the return under electronic verification code; or 3. Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V

Steps for e-filing (for corporate assessee):

1. **Registration of Person:** It helps in creating a user account in the e-Filing portal. Taxpayer needs to be registered on the e-Filing website to leverage the services such as filing ITR, viewing 26AS Statement, status of Income Tax Return, File Rectification, Refund re-issue request,tax deducted details, refund status and so on. Briefly, taxpayer can track all tax-related activities on this website.

Registration for other than individual and HUF:

Prerequisite:

The user must have the following mandatory details:

- Valid PAN Card
- Valid Mobile Number
- Valid Email Address, preferably belonging to Principal contact person

Registration Process:

- Visit the e-filing portal www.incometaxindiaefiling.gov.in
- Press "Register Yourself" button located at right side of the home page
- Select the following category under "Other than individual and HUF" as per PAN status (Company, BOI, Local Authority, Firm, Trust, AOP, Artificial Juridical Person, Government) and press "Continue".
- Provide PAN of the Organization, Organization Name and Date of Incorporation. In case of company, select the "Type of Company" and press "Continue"
- Provide password details, personal details and contact details of principal contact person, address of organization and submit the above details
- After registration, for Residents, a six digits OTP1 and OTP2 will be shared on your mobile number and email ID, specified at the time of registration.For Non-residents, OTP will be shared on your primary email ID, specified at the time of registration.Enter the correct OTP to complete the registration process.

2. **Login to e-filing:**
   - Visit the e-filing portal www.incometaxindiaefiling.gov.in
   - Press "Login Here" button located at right side of the home page
   - Enter 'User ID*' (Note: The User Id differs based on the user type.
   - Enter 'Password*' (Note: The password is set at the time of registration in the e-Filing portal)
   - Enter the value of **'Captcha*'** as displayed on the screen or **'Request OTP'** instead of Captcha. OTP will be shared to registered Mobile Number.

3. **E-Filing of ITR:** The taxpayer can file the Income Tax Return (ITR) in two ways, Offline and Online.

Offline Mode: In this mode the userenter "e-filing" portal www.incometaxindiaefiling.gov.in.

- Open "Downloads" located below login button > "Offline Utilities" > "Income Tax Return Preparation Utilities" > select appropriate ITR form and press "Download" link available under "Excel Utility" or "Java Utility" column.
- Open the extracted ZIP file(excel file will work only if 'Macros' and 'ActiveX' function of the Excel workbook is enabled.)
- Attach the **'Pre-filled XML'** file which has been downloaded (If not downloaded previously, then open e-filing portal > My Account > Download Pre-fill XML after selecting assessment year and form name).
- Attach the downloaded 'Pre-fill XML' file to populate the relevant details. Then enter all mandatory fields and calculate tax > Generate XML > Save XML file at appropriate drive.
- Upload the XML file at e-Filing Website (from e-filing portal, open e-file > Income Tax Return > provide assessment year and ITR form name >Original/Revised Return> select Submission Mode' as **‹Upload XML**

Online Mode:

- In this mode the user enter "e-filing" portal www.incometaxindiaefiling.gov.in.
- Select "e-File" > Income Tax Return > provide Assessment Year and ITR Form Name>Original/Revised Return > select "Submission Mode" as **'Prepare and Submit Online'** from the dropdown list.
- Choose any one of the following option to verify the Income Tax Return: 1. Digital Signature Certificate (DSC) 2. Aadhaar OTP 3. EVC using Pre-validate Bank Account Details 4. EVC using Pre-validate Demat Account Details 5.I don't want to verify this Income Tax Return and would like to send signed ITR-V through normal or speed post to "Centralized Processing Center, Income Tax Department, Bengaluru – 560500.
- Then continue and filing the details of ITR, under category "Return Filed" (Before submitting the data, save the data by clicking on **'Save as Draft'** to recheck any mistakes).
- Press Preview and Submit > Submit
- After successful submission, Income Tax Department will process your ITR and send aconfirmation email stating the same.

4. **Instructions for filling out FORM ITR-6 (**For Companies other than companies claiming exemption under section 11).

This Form has to be compulsorily furnished electronically under digital signature to the Income Tax Department. Tax-payers are required to match the taxes deducted/collected/paid by or on behalf of them with their Tax Credit Statement (Form 26AS) through www.incometaxindia.gov.in.

- Under the heading "Filing Status" in the Return Form the relevant box needs to be checked regarding section under which the return is being filed on the basis of following.

How the return is filed	Check Box No.
Voluntarily on or before the due date under section 139(1)	1
Voluntarily after the due date under section 139(4)	2
Revised return under section 139(5)	3
Modified return under section 92CD	4
Under section 119(2)(b) on an application to be made separately before the Income-tax authority (The return shall be treated as valid only after the application/ claim/ relief under section 119(2)(b) has been admitted by the Income-tax Authority).	5
In response to notice under section 139(9)	6
In response to notice under section 142(1)	7
In response to notice under section 148	8
In response to notice under section 153A/ 153C	9

- Before filling out the ITR-6 we need to compute total income under the following heads of income- (A)"Income from house property"; (B) "Profit and gains from business or profession"; (C) "Capital gains"; and (D) "Income from other sources". [There may be no income under one or more of the heads at (A), (B), (C) and (D)]. Then, compute taxable income under each head of income separately in the Schedules. Set off current year's head wise loss(es) against current year's head wise income(s) and compute loss (es) and/or allowance(s) that could be set off in future and is (are) to be carried forward as per procedures prescribed by the law.
- Compute income-tax payable on the total income. In case, the tax liability computed as above is less than 18.5% of book profit, the company is required to pay minimum alternate tax (MAT) under section 115JB at the rate of 18.5% of the profit. Compute surcharge on tax payable on deemed total income or total income as applicable. Add Education Cess including secondary and higher education cess at the rate of 3% on the tax payable and surcharge thereon. Claim relief(s) as prescribed by the law, for double taxation and calculate balance tax payable. Add interest and fee payable as prescribed by the law to reach total tax, interest and fee payable. Deduct the amount of prepaid taxes, if any, "tax deducted at source", "advance-tax" and "self-assessment-tax". The result will be tax payable (or refundable).
- **Scheme of the form:** The ITR-6 form has been divided into three parts. It also has schedules. The sequence for filling out parts and Schedules are **(i) Part A (ii) Schedules (iii) Part B (iv) Verification** respectively**.**
- **The details of these parts and the schedules are as under**-

Part-A has eight sub-divisions (i) Part A-GEN mainly seeks general information requiring indemnificatory and other data.(ii) Part A-BS seeks the balance sheet (iii) Part A-BS-Ind AS seeks the balance sheet (iv) Part A-P&L seeks information regarding the Profit and loss account for the financial year (v) Part A-P&L-IND AS seeks information regarding the Profit and loss account for the financial year (vi) Part A-OI seeks other information. It is optional in a case not liable for audit under section 44AB. (vii) Part A-QD seeks information regarding quantitative details of the principal item of goods traded. It is optional in a case not liable for audit under section 44AB (viii) Part A-OL is to be filled in case of company under liquidation.

[**Note:** The Part A-BS-Ind AS and Part A-P&L-Ind AS are applicable in case of a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015].

FORM ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules,1962) (Also see attached instructions)	Assessment Year 2018-19

Part A-GEN **GENERAL**

PERSONAL INFORMATION

Name		PAN
Is there any change in the company's name? If yes, please furnish the old name		Corporate Identity Number (CIN) issued by MCA
Flat/Door/Block No	Name of Premises/Building/Village	Date of incorporation *(DD/MM/YYYY)* / /
Road/Street/Post Office	Area/Locality	Type of company *(Tick any one)* ☑ (i) Domestic Company ☐ (ii) Foreign Company ☐
Town/City/District	State Country Pin code/Zip code	If a public company write 6, and if private company write 7 (as defined in section 3 of The Company Act) ☐
Office Phone Number with STD code/ Mobile No. 1	Mobile No. 2	Income Tax Ward/Circle
Email Address-1		
Email Address-2		

FILING STATUS

(a)	Return filed *(Tick)* *[Please see instruction number-5]* ☐ On or before due date-139(1), ☐ After due date-139(4), ☐ Revised Return-139(5) ☐ Modified return-92CD, ☐ under section 119(2)(b),Or In response to notice ☐ 139(9)- Defective, ☐ 142(1), ☐ 148, ☐ 153A, ☐ 153C	
(b)	If revised/in response to defective/Modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)	___/___/____
(c)	If filed, in response to notice u/s 139(9)/142(1)/148/153A/153C enter date of such notice, or u/s 92CD enter date of advance pricing agreement	/ /
(d)	Residential Status *(Tick)* ☑ ☐ Resident ☐ Non-Resident	
(e)	Whether opting for section 115BA? (Yes/No) (applicable on Domestic Company)	
(f)	Whether total turnover/ gross receipts in the previous year 2015-16 exceeds 50 crore rupees? (Yes/No) (applicable on Domestic Company)	
(g)	Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?	
(h)	In the case of non-resident, is there a Permanent Establishment (PE) in India *(Tick)* ☑ ☐ Yes ☐ No	
(i)	Whether assessee is required to seek registration under any law for the time being in force relating to companies?	
(j)	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 *(Tick)* ☑ ☐ Yes ☐ No	
(k)	Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? *(Tick)* ☑ ☐ Yes ☐ No	
(l)	Whether the assessee company is under liquidation *(Tick)* ☑ ☐ Yes ☐ No	
(m)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.	
(n)	Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act? ☐ Yes ☐ No	
(o)	Whether this return is being filed by a representative assessee? *(Tick)* ☑ ☐ Yes ☐ No If yes, please furnish following information -	
	(1) Name of the representative assessee	
	(2) Address of the representative assessee	
	(3) Permanent Account Number (PAN) of the representative assessee	

AUDIT INFORMATION

(a)	Whether liable to maintain accounts as per section 44AA? *(Tick)* ☑ ☐ Yes ☐ No	
(b)	Whether liable for audit under section 44AB? *(Tick)* ☑ ☐ Yes ☐ No	
(c)	If (b) is Yes, whether the accounts have been audited by an accountant? *(Tick)* ☑ ☐ Yes ☐ No If Yes, furnish the following information below	
	(1) Mention the date of furnishing of audit report (DD/MM/YYYY)	
	(2) Name of the auditor signing the tax audit report	

	(3)	Membership No. of the auditor
	(4)	Name of the auditor (proprietorship/ firm)
	(5)	Proprietorship/firm registration number
	(6)	Permanent Account Number (PAN) of the auditor (proprietorship/ firm)
	(7)	Date of audit report
(d)	If liable to furnish other audit report under the Income-tax Act, mention the date of furnishing the audit report? *(DD/MM/YY) (Please see Instruction 5(ii))*	
	92E	115JB
(e)	Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act	
	Act and section	(DD/MM/YY) *Act and section* (DD/MM/YY)

HOLDING STATUS

(a) Nature of company (write 1 if holding company, write 2 if a subsidiary company, write 3 if both, write 4 if any other) ☐

(b) If subsidiary company, mention the details of the Holding Company

PAN	Name of Holding Company	Address of Holding Company	Percentage of Shares held

(c) If holding company, mention the details of the subsidiary companies

PAN	Name of Subsidiary Company	Address of Subsidiary Company	Percentage of Shares held

BUSINESS ORGANISATION

(a) In case of amalgamating company, mention the details of amalgamated company

PAN	Name of Amalgamated Company	Address of Amalgamated Company

(b) In case of amalgamated company, mention the details of amalgamating company

PAN	Name of Amalgamating Company	Address of Amalgamating Company

(c) In case of demerged company, mention the details of resulting company

PAN	Name of Resulting Company	Address of Resulting Company

(d) In case of resulting company, mention the details of demerged company

PAN	Name of Demerged Company	Address of Demerged Company

KEY PERSONS

Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year

S.No.	Name	Designation	Residential Address	PAN	Director Identification Number (DIN) issued by MCA, in case of Director

SHAREHOLDERS INFORMATION

Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year

S.No.	Name and Address	Percentage of shares held	PAN (if allotted)

OWNERSHIP INFORMATION

In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year *(if available)*

S.No.	Name and Address	Percentage of shares held	PAN (if allotted)

NATURE OF COMPANY AND ITS BUSINESS

	Nature of company	*(Tick)* ☑	
1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act	☐ Yes	☐ No
2	Whether a company owned by the Reserve Bank of India	☐ Yes	☐ No

3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank	☐ Yes	☐ No
4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949	☐ Yes	☐ No
5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act	☐ Yes	☐ No
6	Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)	☐ Yes	☐ No
7	Whether a company being a non-banking Financial Institution	☐ Yes	☐ No

Nature of business or profession, if more than one business or profession indicate the three main activities/ products

S.No.	Code *[Please see instruction No.7(i)]*	Description
(i)		
(ii)		
(iii)		

Part A-BS **BALANCE SHEET AS ON 31ST DAY OF MARCH, 2018 OR AS ON THE DATE OF AMALGAMATION**

I	Equity and Liabilities							
EQUITY AND LIABILITIES	1	Shareholder's fund						
		A	Share capital					
			i	Authorised		Ai		
			ii	Issued, Subscribed and fully Paid up		Aii		
			iii	Subscribed but not fully paid		Aiii		
			iv	Total (Aii + Aiii)			Aiv	
		B	Reserves and Surplus					
			i	Capital Reserve		Bi		
			ii	Capital Redemption Reserve		Bii		
			iii	Securities Premium Reserve		Biii		
			iv	Debenture Redemption Reserve		Biv		
			v	Revaluation Reserve		Bv		
			vi	Share options outstanding amount		Bvi		
			vii	Other reserve (specify nature and amount)				
				a		viia		
				b		viib		
				c	Total (viia + viib)	Bvii		
			viii	Surplus i.e. Balance in profit and loss account *(Debit balance to be shown as –ve figure)*		Bviii		
			ix	Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) *(Debit balance to be shown as –ve figure)*			Bix	
		C	Money received against share warrants				1C	
		D	Total Shareholder's fund (Aiv + Bix + 1C)				1D	
	2	Share application money pending allotment						
		i	Pending for less than one year			i		
		ii	Pending for more than one year			ii		
		iii	Total (i + ii)				2	
	3	Non-current liabilities						
		A	Long-term borrowings					
			i	Bonds/ debentures				
				a	Foreign currency	ia		
				b	Rupee	ib		
				c	Total (ia + ib)		ic	
			ii	Term loans				
				a	Foreign currency	iia		
				b	Rupee loans			
				1	From Banks	b1		

					2	From others	b2				
					3	Total (b1 + b2)	b3				
				c		Total Term loans (iia + b3)			iic		
			iii			Deferred payment liabilities			iii		
			iv			Deposits from related parties *(see instructions)*			iv		
			v			Other deposits			v		
			vi			Loans and advances from related parties *(see instructions)*			vi		
			vii			Other loans and advances			vii		
			viii			Long term maturities of finance lease obligations			viii		
			ix			Total Long term borrowings (ic + iic + iii + iv + v + vi + vii + viii)			3A		
		B				Deferred tax liabilities (net)			3B		
		C				Other long-term liabilities					
			i			Trade payables	i				
			ii			Others	ii				
			iii			Total Other long-term liabilities (i + ii)			3C		
		D				Long-term provisions					
			i			Provision for employee benefits	i				
			ii			Others	ii				
			iii			Total (i + ii)			3D		
		E				Total Non-current liabilities (3A + 3B + 3C + 3D)			3E		
	4					Current liabilities					
		A				Short-term borrowings					
			i			Loans repayable on demand					
				a		From Banks	ia				
				b		From Non-Banking Finance Companies	ib				
				c		From other financial institutions	ic				
				d		From others	id				
				e		Total Loans repayable on demand (ia + ib + ic + id)			ie		
			ii			Deposits from related parties *(see instructions)*			ii		
			iii			Loans and advances from related parties *(see instructions)*			iii		
			iv			Other loans and advances			iv		
			v			Other deposits			v		
			vi			Total Short-term borrowings (ie + ii + iii + iv + v)			4A		
		B				Trade payables					
			i			Outstanding for more than 1 year	i				
			ii			Others	ii				
			iii			Total Trade payables (i + ii)			4B		
		C				Other current liabilities					
			i			Current maturities of long-term debt	i				
			ii			Current maturities of finance lease obligations	ii				
			iii			Interest accrued but not due on borrowings	iii				
			iv			Interest accrued and due on borrowings	iv				
			v			Income received in advance	v				
			vi			Unpaid dividends	vi				
			vii			Application money received for allotment of securities and due for refund and interest accrued	vii				
			viii			Unpaid matured deposits and interest accrued thereon	viii				
			ix			Unpaid matured debentures and interest accrued thereon	ix				
			x			Other payables	x				
			xi			Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)			4C		
		D				Short-term provisions					

			i	Provision for employee benefit	i				
			ii	Provision for Income-tax	ii				
			iii	Proposed Dividend	iii				
			iv	Tax on dividend	iv				
			v	Other	v				
			vi	Total Short-term provisions (i + ii +iii + iv + v)			4D		
		E		Total Current liabilities (4A + 4B + 4C + 4D)			4E		
	Total Equity and liabilities (1D + 2 + 3E + 4E)						I		
II	ASSETS								
	1	Non-current assets							
		A	Fixed assets						
			i	Tangible assets					
				a	Gross block	ia			
				b	Depreciation	ib			
				c	Impairment losses	ic			
				d	Net block (ia – ib - ic)	id			
			ii	Intangible assets					
				a	Gross block	iia			
				b	Amortization	iib			
				c	Impairment losses	iic			
				d	Net block (iia – iib - iic)	iid			
			iii	Capital work-in-progress		iii			
			iv	Intangible assets under development		iv			
			v	Total Fixed assets (id + iid + iii + iv)			Av		
		B	Non-current investments						
			i	Investment in property		i			
			ii	Investments in Equity instruments					
				a	Listed equities	iia			
				b	Unlisted equities	iib			
				c	Total (iia + iib)	iic			
			iii	Investments in Preference shares		iii			
			iv	Investments in Government or trust securities		iv			
			v	Investments in Debenture or bonds		v			
			vi	Investments in Mutual funds		vi			
			vii	Investments in Partnership firms		vii			
			viii	Others Investments		viii			
			ix	Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)			Bix		
		C	Deferred tax assets (Net)				C		
		D	Long-term loans and advances						
			i	Capital advances		i			
			ii	Security deposits		ii			
			iii	Loans and advances to related parties *(see instructions)*		iii			
			iv	Other Loans and advances		iv			
			v	Total Long-term loans and advances (i + ii + iii + iv)			Dv		
			vi	Long-term loans and advances included in Dv which is					
				a	for the purpose of business or profession	via			
				b	not for the purpose of business or profession	vib			
				c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic			
		E	Other non-current assets						

			i	Long-term trade receivables							
				a	Secured, considered good		ia				
				b	Unsecured, considered good		ib				
				c	Doubtful		ic				
				d	Total Other non-current assets (ia + ib + ic)		id				
			ii	Others			ii				
			iii	Total (id + ii)						Eiii	
			iv	Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act			iv				
		F	Total Non-current assets (Av + Bix + C + Dv + Eiii)							1F	
2		Current assets									
	A	Current investments									
			i	Investment in Equity instruments							
				a	Listed equities		ia				
				b	Unlisted equities		ib				
				c	Total (ia + ib)		ic				
			ii	Investment in Preference shares			ii				
			iii	Investment in government or trust securities			iii				
			iv	Investment in debentures or bonds			iv				
			v	Investment in Mutual funds			v				
			vi	Investment in partnership firms			vi				
			vii	Other investment			vii				
			viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)						Aviii	
	B	Inventories									
			i	Raw materials			i				
			ii	Work-in-progress			ii				
			iii	Finished goods			iii				
			iv	Stock-in-trade (in respect of goods acquired for trading)			iv				
			v	Stores and spares			v				
			vi	Loose tools			vi				
			vii	Others			vii				
			viii	Total Inventories (i + ii + iii + iv + v + vi + vii)						Bviii	
	C	Trade receivables									
			i	Outstanding for more than 6 months			i				
			ii	Others			ii				
			iii	Total Trade receivables (i + ii + iii)						Ciii	
	D	Cash and cash equivalents									
			i	Balances with Banks			i				
			ii	Cheques, drafts in hand			ii				
			iii	Cash in hand			iii				
			iv	Others			iv				
			v	Total Cash and cash equivalents (i + ii + iii + iv)						Dv	
	E	Short-term loans and advances									
			i	Loans and advances to related parties *(see instructions)*			i				
			ii	Others			ii				
			iii	Total Short-term loans and advances (i + ii)						Eiii	
			iv	Short-term loans and advances included in Eiii which is							
				a	for the purpose of business or profession		iva				
				b	not for the purpose of business or profession		ivb				

			c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	ivc				
	F	Other current assets					F		
	G	Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)					2G		
Total Assets (1F + 2G)							II		

Part A-BS – Ind AS **BALANCE SHEET AS ON 31ST DAY OF MARCH, 2018 OR AS ON THE DATE OF BUSINESS COMBINATION** *[applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]*

I	Equity and Liabilities									
	1	Equity								
		A	Equity share capital							
			i	Authorised			Ai			
			ii	Issued, Subscribed and fully paid up			Aii			
			iii	Subscribed but not fully paid			Aiii			
			iv	Total (Aii + Aiii)					Aiv	
		B	Other Equity							
			i	Other Reserves						
				a	Capital Redemption Reserve		ia			
				b	Debenture Redemption Reserve		ib			
				c	Share Options Outstanding account		ic			
				d	Other (specify nature and amount)		id			
				e	Total other reserves (ia + ib + ic + id)		ie			
			ii	Retained earnings (Debit balance of statement of P&L to be shown as –ve figure)			ii			
			iii	Total (Bie + ii) (*Debit balance to be shown as –ve figure)*					Biii	
		C	Total Equity (Aiv + Biii)						1C	
	2	Liabilities								
		A	Non-current liabilities							
		I	Financial Liabilities							
			Borrowings							
			a	Bonds or debentures						
				1	Foreign currency		a1			
				2	Rupee		a2			
				3	Total (1 + 2)				a3	
			b	Term loans						
				1	Foreign currency		b1			
				2	Rupee loans					
					i	From Banks	i			
					ii	From other parties	ii			
					iii	Total (i + ii)	b2			
				3	Total Term loans (b1 + b2)				b3	
			c	Deferred payment liabilities					c	
			d	Deposits					d	
			e	Loans from related parties *(see instructions)*					e	
			f	Long term maturities of finance lease obligations					f	
			g	Liability component of compound financial instruments					g	
			h	Other loans					h	
			i	Total borrowings (a3 + b3 + c + d + e + f + g + h)					i	
			j	Trade Payables					j	
			k	Other financial liabilities (Other than those specified in II under provisions)					k	
		II	Provisions							

			a	Provision for employee benefits		a			
			b	Others (specify nature)		b			
			c	Total Provisions				IIc	
		III	Deferred tax liabilities (net)					III	
		IV	Other non-current liabilities						
			a	Advances		a			
			b	Others (specify nature)		b			
			c	Total Other non-current liabilities				IVc	
		Total Non-Current Liabilities (Ii + Ij + Ik + IIC + III + IVc)						2A	
	B	Current liabilities							
	I	Financial Liabilities							
		i	Borrowings						
			a	Loans repayable on demand					
				1	From Banks		1		
				2	From Other parties		2		
				3	Total Loans repayable on demand (1 + 2)		3		
			b	Loans from related parties		b			
			c	Deposits		c			
			d	Other loans (specify nature)		d			
			Total Borrowings (a3 + b + c + d)					Ii	
		ii	Trade payables					Iii	
		iii	Other financial liabilities						
			a	Current maturities of long-term debt		a			
			b	Current maturities of finance lease obligations		b			
			c	Interest accrued		c			
			d	Unpaid dividends		d			
			e	Application money received for allotment of securities to the extent refundable and interest accrued thereon		e			
			f	Unpaid matured deposits and interest accrued thereon		f			
			g	Unpaid matured debentures and interest accrued thereon		g			
			h	Others (specify nature)		h			
			i	Total Other financial liabilities (a + b +c +d +e +f +g+ h)				Iiii	
		iv	Total Financial Liabilities (Ii + Iii + Iiii)					Iiv	
		II	Other Current liabilities						
			a	Revenue received in advance		a			
			b	Other advances (specify nature)		b			
			c	Others (specify nature)		c			
			d	Total Other current liabilities (a + b+ c)				IId	
		III	Provisions						
			a	Provision for employee benefits		a			
			b	Others (specify nature)		b			
			c	Total provisions (a + b)				IIIc	
		IV	Current Tax Liabilities (Net)					IV	
		Total Current liabilities (Iiv + IId + IIIc+ IV)						2B	
	Total Equity and liabilities (1C + 2A +2B)							I	
II	ASSETS								
	1	Non-current assets							
		A	Property, Plant and Equipment						
			a	Gross block		a			
			b	Depreciation		b			
			c	Impairment losses		c			

			d	Net block (a – b - c)					Ad	
		B	Capital work-in-progress						B	
		C	Investment Property							
			a	Gross block			a			
			b	Depreciation			b			
			c	Impairment losses			c			
			d	Net block (a – b - c)					Cd	
		D	Goodwill							
			a	Gross block			a			
			b	Impairment losses			b			
			c	Net block (a – b)					Dc	
		E	Other Intangible Assets							
			a	Gross block			a			
			b	Amortisation			b			
			c	Impairment losses			c			
			d	Net block (a – b - c)					Ed	
		F	Intangible assets under development						F	
		G	Biological assets other than bearer plants							
			a	Gross block			a			
			b	Impairment losses			b			
			c	Net block (a – b)					Gc	
		H	Financial Assets							
			I	Investments						
			i	Investments in Equity instruments						
				a	Listed equities		ia			
				b	Unlisted equities		ib			
				c	Total (ia + ib)				ic	
			ii	Investments in Preference shares			ii			
			iii	Investments in Government or trust securities			iii			
			iv	Investments in Debenture or bonds			iv			
			v	Investments in Mutual funds			v			
			vi	Investments in Partnership firms			vi			
			vii	Others Investments (specify nature)			vii			
			viii	Total non-current investments (ic + ii + iii + iv + v + vi + vii)					HI	
			II	Trade Receivables						
				a	Secured, considered good		a			
				b	Unsecured, considered good		b			
				c	Doubtful		c			
				d	Total Trade receivables				HII	
			III	Loans						
				i	Security deposits		i			
				ii	Loans to related parties *(see instructions)*		ii			
				iii	Other loans (specify nature)		iii			
				iv	Total Loans (i + ii + iii)				HIII	
				v	Loans included in HIII above which is-					
					a	for the purpose of business or profession	va			
					b	not for the purpose of business or profession	vb			
					c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vc			
			IV	Other Financial Assets						
				i	Bank Deposits with more than 12 months maturity		i			

					ii	Others	ii				
					iii	Total of Other Financial Assets (i + ii)			HIV		
	I	Deferred Tax Assets (Net)							I		
	J	Other non-current Assets									
			i		Capital Advances		i				
			ii		Advances other than capital advances		ii				
			iii		Others (specify nature)		iii				
			iv		Total non-current assets (i + ii + iii)				J		
			v		Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act		v				
	Total Non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)								1		
2	Current assets										
	A	Inventories									
			i		Raw materials		i				
			ii		Work-in-progress		ii				
			iii		Finished goods		iii				
			iv		Stock-in-trade (in respect of goods acquired for trading)		iv				
			v		Stores and spares		v				
			vi		Loose tools		vi				
			vii		Others		vii				
			viii		Total Inventories (i + ii + iii + iv + v + vi + vii)				2A		
	B	Financial Assets									
	I	Investments									
			i		Investment in Equity instruments						
				a	Listed equities		ia				
				b	Unlisted equities		ib				
				c	Total (ia + ib)		ic				
			ii		Investment in Preference shares		ii				
			iii		Investment in government or trust securities		iii				
			iv		Investment in debentures or bonds		iv				
			v		Investment in Mutual funds		v				
			vi		Investment in partnership firms		vi				
			vii		Other Investments		vii				
			viii		Total Current investments (ic + ii + iii + iv + v + vi + vii)				I		
	II	Trade receivables									
			i		Secured, considered good		i				
			ii		Unsecured, considered good		ii				
			iii		Doubtful		iii				
			iv		Total Trade receivables (i + ii + iii)				II		
	III	Cash and cash equivalents									
			i		Balances with Banks (of the nature of cash and cash equivalents)		i				
			ii		Cheques, drafts in hand		ii				
			iii		Cash on hand		iii				
			iv		Others (specify nature)		iv				
			v		Total Cash and cash equivalents (i + ii + iii + iv)				III		
	IV	Bank Balances other than III above							IV		
	V	Loans									
			i		Security Deposits		i				
			ii		Loans to related parties *(see instructions)*		ii				
			iii		Others(specify nature)		iii				

		iv	Total loans (i + ii + iii)					V	
		v	Loans and advances included in V above which is-						
			a	for the purpose of business or profession		va			
			b	not for the purpose of business or profession		vb			
			c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act		vc			
	VI	Other Financial Assets						VI	
	Total Financial Assets (I + II + III + IV + V + VI)							2B	
	C	Current Tax Assets (Net)						2C	
	D	Other current assets							
		i	Advances other than capital advances			i			
		ii	Others(specify nature)			ii			
		iii	Total					2D	
	Total Current assets (2A + 2B + 2C + 2D)							2	
Total Assets (1 + 2)								II	

Part A-P& L **Profit and Loss Account for the financial year 2017-18** *(fill items 1 to 52 in a case where regular books of accounts are maintained, otherwise fill item 53)*

CREDITS TO PROFIT AND LOSS ACCOUNT

1	Revenue from operations								
	A	Sales/ Gross receipts of business *(net of returns and refunds and duty or tax, if any)*							
		i	Sale of products/goods			I			
		ii	Sale of services			Ii			
		iii	Other operating revenues *(specify nature and amount)*						
			a			Iiia			
			b			Iiib			
			c	Total (iiia + iiib)		Iiic			
		iv	Interest (in case of finance company)			Iv			
		v	Other financial services (in case of finance company			V			
		vi	Total (i + ii + iiic + iv + v)					Avi	
	B	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied							
		i	Union Excise duties			i			
		ii	Service tax			ii			
		iii	VAT/ Sales tax			iii			
		iv	Central Goods & Service Tax (CGST)			iv			
		v	State Goods & Services Tax (SGST)			v			
		vi	Integrated Goods & Services Tax (IGST)			vi			
		vii	Union Territory Goods & Services Tax (UTGST)			vi			
		viii	Any other duty, tax and cess			viii			
		ix	Total (i + ii + iii + iv + v + vi + vii + viii)					Bix	
	C	Total Revenue from operations (Avi + Bix)						1C	
2	Other income								
	i	Interest income (in case of a company, other than a finance company)				I			
	ii	Dividend income				Ii			
	iii	Profit on sale of fixed assets				iii			
	iv	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)				iv			
	v	Profit on sale of other investment				v			
	vi	Rent				vi			
	vii	Commission				vii			
	viii	Profit on account of currency fluctuation				viii			
	ix	Agricultural income				ix			

		x	Any other income *(specify nature and amount)*					
			a			xa		
			b			xb		
			c	Total (xa + xb)		xc		
		xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + xc)				2xi	
	3	Closing Stock						
		i	Raw material			3i		
		ii	Work-in-progress			3ii		
		iii	Finished goods			3iii		
		Total (3i + 3ii + 3iii)					3iv	
	4	Total of credits to profit and loss account (1C + 2xi + 3iv)					4	
DEBITS TO PROFIT AND LOSS ACCOUNT	5	Opening Stock						
		i	Raw material			5i		
		ii	Work-in-progress			5ii		
		iii	Finished goods			5iii		
		iv	Total (5i + 5ii + 5iii)				5iv	
	6	Purchases (net of refunds and duty or tax, if any)					6	
	7	Duties and taxes, paid or payable, in respect of goods and services purchased						
		i	Custom duty			7i		
		ii	Counter veiling duty			7ii		
		iii	Special additional duty			7iii		
		iv	Union excise duty			7iv		
		v	Service tax			7v		
		vi	VAT/ Sales tax			7vi		
		vii	Central Goods & Service Tax (CGST)			7vii		
		viii	State Goods & Services Tax (SGST)			7viii		
		ix	Integrated Goods & Services Tax (IGST)			7ix		
		x	Union Territory Goods & Services Tax (UTGST)			7x		
		xi	Any other tax, paid or payable			7xi		
		7xii	Total (7i + 7ii + 7iii + 7iv + 7v + 7vi + 7vii+7viii+7ix+7x+7xi)				7xii	
	8	Freight					8	
	9	Consumption of stores and spare parts					9	
	10	Power and fuel					10	
	11	Rents					11	
	12	Repairs to building					12	
	13	Repairs to plant, machinery or furniture					13	
	14	Compensation to employees						
		i	Salaries and wages			14i		
		ii	Bonus			14ii		
		iii	Reimbursement of medical expenses			14iii		
		iv	Leave encashment			14iv		
		v	Leave travel benefits			14v		
		vi	Contribution to approved superannuation fund			14vi		
		vii	Contribution to recognised provident fund			14vii		
		viii	Contribution to recognised gratuity fund			14viii		
		ix	Contribution to any other fund			14ix		
		x	Any other benefit to employees in respect of which an expenditure has been incurred			14x		
		xi	Total compensation to employees (14i + 14ii + 14iii + 14iv + 14v + 14vi + 14vii + 14viii + 14ix + 14x)				14xi	
		xii	Whether any compensation, included in 14xi, paid to non-resident			xiia	Yes / No	
			If Yes, amount paid to non-residents			xiib		

15	Insurance						
	i	Medical Insurance	15i				
	ii	Life Insurance	15ii				
	iii	Keyman's Insurance	15iii				
	iv	Other Insurance including factory, office, car, goods, etc.	15iv				
	v	Total expenditure on insurance (15i + 15ii + 15iii + 15iv)			15v		
16	Workmen and staff welfare expenses				16		
17	Entertainment				17		
18	Hospitality				18		
19	Conference				19		
20	Sales promotion including publicity (other than advertisement)				20		
21	Advertisement				21		
22	Commission						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i				
	ii	To others	ii				
	iii	Total (i + ii)			22iii		
23	Royalty						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i				
	ii	To others	ii				
	iii	Total (i + ii)			23iii		
24	Professional / Consultancy fees / Fee for technical services						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i				
	ii	To others	ii				
	iii	Total (i + ii)			24iii		
25	Hotel, boarding and Lodging				25		
26	Traveling expenses other than on foreign traveling				26		
27	Foreign traveling expenses				27		
28	Conveyance expenses				28		
29	Telephone expenses				29		
30	Guest House expenses				30		
31	Club expenses				31		
32	Festival celebration expenses				32		
33	Scholarship				33		
34	Gift				34		
35	Donation				35		
36	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)						
	i	Union excise duty	36i				
	ii	Service tax	36ii				
	iii	VAT/ Sales tax	36ii				
	iv	Cess	36iv				
	v	Central Goods & Service Tax (CGST)	36v				
	vi	State Goods & Services Tax (SGST)	36vi				
	vii	Integrated Goods & Services Tax (IGST)	36vii				
	viii	Union Territory Goods & Services Tax (UTGST)	36viii				
	ix	Any other rate, tax, duty or cess incl. STT and CTT	36ix				
	x	Total rates and taxes paid or payable (36i + 36ii + 36iii + 36iv + 36v + 36vi + 36vii + 36viii+ 36ix)			36x		
37	Audit fee				37		
38	Other expenses *(specify nature and amount)*						
	i		i				
	ii		ii				

		iii	Total (i + ii)		38iii	
	39	Bad debts written off *(specify PAN of the person, if it is available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)*				
		i		39i		
		ii		39ii		
		iii		39iii		
		iv	Others (more than Rs. 1 lakh) where PAN is not available	39iv		
		v	Others (amounts less than Rs. 1 lakh)	39v		
		vi	Total Bad Debt (39i + 39ii + 39iii + 39iv + 39v)		39vi	
	40	Provision for bad and doubtful debts			40	
	41	Other provisions			41	
	42	Profit before interest, depreciation and taxes [4 – (5iv + 6 + 7xii + 8 to 13 + 14xi + 15v + 16 to 21 + 22iii + 23iii + 24iii + 25 to 35 + 36x + 37 + 38iii + 39vi + 40 + 41)]			42	
	43	Interest				
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
		ii	To others	ii		
		iii	Total (i + ii)		43iii	
	44	Depreciation and amortization			44	
	45	Profit before taxes (42 – 43iii – 44)			45	
PROVISIONS FOR TAX AND APPROPRIATIONS	46	Provision for current tax			46	
	47	Provision for Deferred Tax and deferred liability			47	
	48	Profit after tax (45 - 46 - 47)			48	
	49	Balance brought forward from previous year			49	
	50	Amount available for appropriation (48 + 49)			50	
	51	Appropriations				
		i	Transfer to reserves and surplus	51i		
		ii	Proposed dividend/ Interim dividend	51ii		
		iii	Tax on dividend/ Tax on dividend for earlier years	51iii		
		iv	Appropriation towards Corporate Social Responsibility (CSR) activities (*in case of companies covered under section 135 of Companies Act, 2013*)	51iv		
		v	Any other appropriation	51v		
		vi	Total (51i + 51ii + 51iii + 51iv+51v)		51vi	
	52	Balance carried to balance sheet (50-51vi)			52	
NO ACCOUNT CASE	53	In a case where regular books of account of business or profession are not maintained, furnish the following information for previous year 2017-18 in respect of business or profession				
		a	Gross receipts		53a	
		b	Gross profit		53b	
		c	Expenses		53c	
		d	Net profit		53d	

Part A-P& L – Ind AS **Profit and Loss Account for the financial year 2017-18** *(fill items 1 to 54 in a case where regular books of accounts are maintained, otherwise fill item 55) [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]*

CREDITS TO PROFIT AND LOSS ACCOUNT	1	Revenue from operations					
		A	Sales/ Gross receipts of business *(net of returns and refunds and duty or tax, if any)*				
			i	Sale of products/goods	i		
			ii	Sale of services	ii		
			iii	Other operating revenues *(specify nature and amount)*			
				a	iiia		
				b	iiib		
				c Total (iiia + iiib)	iiic		
			iv	Interest (in case of finance company)	iv		
			v	Other financial services (in case of finance company	v		
			vi	Total (i + ii + iiic + iv + v)		Avi	

		B	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied						
			i	Union Excise duties		i			
			ii	Service tax		ii			
			iii	VAT/ Sales tax		iii			
			iv	Central Goods & Service Tax (CGST)		iv			
			v	State Goods & Services Tax (SGST)		v			
			vi	Integrated Goods & Services Tax (IGST)		vi			
			vii	Union Territory Goods & Services Tax (UTGST)		vii			
			viii	Any other duty, tax and cess		viii			
			ix	Total (i + ii + iii + iv + v + vi + vii + viii)				Bix	
		C	Total Revenue from operations (Avi + Bix)					1C	
	2	Other income							
		i	Interest income (in case of a company, other than a finance company)			i			
		ii	Dividend income			ii			
		iii	Profit on sale of fixed assets			iii			
		iv	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)			iv			
		v	Profit on sale of other investment			v			
		vi	Rent			vi			
		vii	Commission			vii			
		viii	Profit on account of currency fluctuation			viii			
		ix	Agricultural income			ix			
		x	Any other income *(specify nature and amount)*						
			a			xa			
			b			xb			
			c	Total (xa + xb)		xc			
		xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + xc)					2xi	
	3	Closing Stock							
		i	Raw material			3i			
		ii	Work-in-progress			3ii			
		iii	Finished goods			3iii			
		Total (3i + 3ii + 3iii)						3iv	
	4	Total of credits to profit and loss account (1C + 2xi + 3iv)						4	
DEBITS TO PROFIT AND LOSS ACCOUNT	5	Opening Stock							
		i	Raw material			5i			
		ii	Work-in-progress			5ii			
		iii	Finished goods			5iii			
		iv	Total (5i + 5ii + 5iii)					5iv	
	6	Purchases (net of refunds and duty or tax, if any)						6	
	7	Duties and taxes, paid or payable, in respect of goods and services purchased							
		i	Custom duty			7i			
		ii	Counter veiling duty			7ii			
		iii	Special additional duty			7iii			
		iv	Union excise duty			7iv			
		v	Service tax			7v			
		vi	VAT/ Sales tax			7vi			
		vii	Central Goods & Service Tax (GST)			7vii			
		viii	State Goods & Services Tax (SGST)			7viii			
		ix	Integrated Goods & Services Tax (IGST)			7ix			
		x	Union Territory Goods & Services Tax (UTGST)			7x			
		xi	Any other tax, paid or payable			7xi			

	xii	Total (7i + 7ii + 7iii + 7iv + 7v + 7vi + 7vii+7viii + 7ix + 7x + 7xi)				7xii	
8	Freight					8	
9	Consumption of stores and spare parts					9	
10	Power and fuel					10	
11	Rents					11	
12	Repairs to building					12	
13	Repairs to plant, machinery or furniture					13	
14	Compensation to employees						
	i	Salaries and wages	14i				
	ii	Bonus	14ii				
	iii	Reimbursement of medical expenses	14iii				
	iv	Leave encashment	14iv				
	v	Leave travel benefits	14v				
	vi	Contribution to approved superannuation fund	14vi				
	vii	Contribution to recognised provident fund	14vii				
	viii	Contribution to recognised gratuity fund	14viii				
	ix	Contribution to any other fund	14ix				
	x	Any other benefit to employees in respect of which an expenditure has been incurred	14x				
	xi	Total compensation to employees (14i + 14ii + 14iii + 14iv + 14v + 14vi + 14vii + 14viii + 14ix + 14x)				14xi	
	xii	Whether any compensation, included in 14xi, paid to non-resident	xiia	Yes / No			
		If Yes, amount paid to non-residents	xiib				
15	Insurance						
	i	Medical Insurance	15i				
	ii	Life Insurance	15ii				
	iii	Keyman's Insurance	15iii				
	iv	Other Insurance including factory, office, car, goods, etc.	15iv				
	v	Total expenditure on insurance (15i + 15ii + 15iii + 15iv)				15v	
16	Workmen and staff welfare expenses					16	
17	Entertainment					17	
18	Hospitality					18	
19	Conference					19	
20	Sales promotion including publicity (other than advertisement)					20	
21	Advertisement					21	
22	Commission						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i				
	ii	To others	ii				
	iii	Total (i + ii)				22iii	
23	Royalty						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i				
	ii	To others	ii				
	iii	Total (i + ii)				23iii	
24	Professional / Consultancy fees / Fee for technical services						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i				
	ii	To others	ii				
	iii	Total (i + ii)				24iii	
25	Hotel, boarding and Lodging					25	
26	Traveling expenses other than on foreign traveling					26	
27	Foreign traveling expenses					27	
28	Conveyance expenses					28	

	29	Telephone expenses				29	
	30	Guest House expenses				30	
	31	Club expenses				31	
	32	Festival celebration expenses				32	
	33	Scholarship				33	
	34	Gift				34	
	35	Donation				35	
	36	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)					
		i	Union excise duty	36i			
		ii	Service tax	36ii			
		iii	VAT/ Sales tax	36ii			
		iv	Cess	36iv			
		v	Goods & Service Tax (GST)	36v			
		vi	State Goods & Services Tax (SGST)	36vi			
		vii	Integrated Goods & Services Tax (IGST)	36vii			
		viii	Union Territory Goods & Services Tax (UTGST)	36viii			
		ix	Any other rate, tax, duty or cess incl. STT and CTT	36ix			
		x	Total rates and taxes paid or payable (36i + 36ii + 36iii + 36iv + 36v + 36vi + 36vii + 36viii + 36ix)			36x	
	37	Audit fee				37	
	38	Other expenses *(specify nature and amount)*					
		i		i			
		ii		ii			
		iii	Total (i + ii)			38iii	
	39	Bad debts written off *(specify PAN of the person, if it is available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)*					
		i		39i			
		ii		39ii			
		iii		39iii			
		iv	Others (more than Rs. 1 lakh) where PAN is not available	39iv			
		v	Others (amounts less than Rs. 1 lakh)	39v			
		vi	Total Bad Debt (39i + 39ii + 39iii + 39iv + 39v)			39vi	
	40	Provision for bad and doubtful debts				40	
	41	Other provisions				41	
	42	Profit before interest, depreciation and taxes [4 – (5iv + 6 + 7xii + 8 to 13 + 14xi + 15v + 16 to 21 + 22iii + 23iii + 24iii + 25 to 35 + 36x + 37 + 38iii + 39vi + 40 + 41)]				42	
	43	Interest					
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
		ii	To others	ii			
		iii	Total (i + ii)			43iii	
	44	Depreciation and amortization				44	
	45	Profit before taxes (42 – 43iii – 44)				45	
PROVISIONS FOR TAX AND APPROPRIATIONS	46	Provision for current tax				46	
	47	Provision for Deferred Tax and deferred liability				47	
	48	Profit after tax (45 - 46 - 47)				48	
	49	Balance brought forward from previous year				49	
	50	Amount available for appropriation (48 + 49)				50	
	51	Appropriations					
		i	Transfer to reserves and surplus	51i			
		ii	Proposed dividend/ Interim dividend	51ii			
		iii	Tax on dividend/ Tax on dividend for earlier years	51iii			
		iv	Appropriation towards Corporate Social Responsibility (CSR) activities (*in case of companies covered under section 135 of Companies Act, 2013*)	51iv			

		v	Any other appropriation	51v				
		vi	Total (51i + 51ii + 51iii + 51iv+51v)			51vi		
	52		Balance carried to balance sheet (50 – 51vi)			52		
	53		Other Comprehensive Income					
		A	Items that will not be reclassified to P&L					
		i	Changes in revaluation surplus	i				
		ii	Re-measurements of the defined benefit plans	ii				
		iii	Equity instruments through OCI	iii				
		iv	Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL	iv				
		v	Share of Other comprehensive income in associates and joint ventures , to the extent not to be classified to P&L	v				
		vi	Others (Specify nature)	vi				
		vii	Income tax relating to items that will not be reclassified to P&L	vii				
		viii	Total			53A		
		B	Items that will be reclassified to P&L					
		i	Exchange differences in translating the financial statements of a foreign operation	i				
		ii	Debt instruments through OCI	ii				
		iii	The effective portion of gains and loss on hedging instruments in a cash flow hedge	iii				
		iv	Share of OCI in associates and joint ventures to the extent to be classified into P&L	iv				
		v	Others (Specify nature)	v				
		vi	Income tax relating to items that will be reclassified to P&L	vi				
		vii	Total			53B		
	54		Total Comprehensive Income (48 + 53A + 53B)			54		
NO ACCOUNT CASE	55		In a case where regular books of account of business or profession are not maintained, furnish the following information for previous year 2017-18 in respect of business or profession					
		a	Gross receipts			55a		
		b	Gross profit			55b		
		c	Expenses			55c		
		d	Net profit			55d		

Part A- OI **Other Information** *(optional in a case not liable for audit under section 44AB)*

OTHER INFORMATION	1		Method of accounting employed in the previous year *(Tick)* ☑ ☐ mercantile ☐ cash			
	2		Is there any change in method of accounting *(Tick)* ☑ ☐ Yes ☐ No			
	3a		Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]		3a	
	3b		Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]		3b	
	4		Method of valuation of closing stock employed in the previous year			
		a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)			☐
		b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)			☐
		c	Is there any change in stock valuation method *(Tick)* ☑ ☐ Yes ☐ No			
		d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A		4d	
		e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A		4e	
	5		Amounts not credited to the profit and loss account, being -			
		a	the items falling within the scope of section 28	5a		
		b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b		
		c	escalation claims accepted during the previous year	5c		
		d	any other item of income	5d		
		e	capital receipt, if any	5e		
		f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)		5f	

6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses -						
	a	Premium paid for insurance against risk of damage or destruction of stocks or store *[36(1)(i)]*		6a			
	b	Premium paid for insurance on the health of employees *[36(1)(ib)]*		6b			
	c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend *[36(1)(ii)]*		6c			
	d	Any amount of interest paid in respect of borrowed capital *[36(1)(iii)]*		6d			
	e	Amount of discount on a zero-coupon bond *[36(1)(iiia)]*		6e			
	f	Amount of contributions to a recognised provident fund *[36(1)(iv)]*		6f			
	g	Amount of contributions to an approved superannuation fund *[36(1)(iv)]*		6g			
	h	Amount of contribution to a pension scheme referred to in section 80CCD *[36(1)(iva)]*		6h			
	i	Amount of contributions to an approved gratuity fund *[36(1)(v)]*		6i			
	j	Amount of contributions to any other fund		6j			
	k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date *[36(1)(va)]*		6k			
	l	Amount of bad and doubtful debts *[36(1)(vii)]*		6l			
	m	Provision for bad and doubtful debts *[36(1)(viia)]*		6m			
	n	Amount transferred to any special reserve *[36(1)(viii)]*		6n			
	o	Expenditure for the purposes of promoting family planning amongst employees *[36(1)(ix)]*		6o			
	p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income *[36(1)(xv)]*		6p			
	q	Any other disallowance		6q			
	r	Total amount disallowable under section 36 (total of 6a to 6q)				6r	
	s	Total number of employees employed by the company *(mandatory in case company has recognized Provident Fund)*					
		i	deployed in India	i			
		ii	deployed outside India	ii			
		iii	Total	iii			
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37						
	a	Expenditure of capital nature *[37(1)]*		7a			
	b	Expenditure of personal nature *[37(1)]*		7b			
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession *[37(1)]*		7c			
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party *[37(2B)]*		7d			
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force		7e			
	f	Any other penalty or fine		7f			
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law		7g			
	h	Expenditure incurred on corporate social responsibility (CSR)		7h			
	i	Amount of any liability of a contingent nature		7i			
	j	Any other amount not allowable under section 37		7j			
	k	Total amount disallowable under section 37 (total of 7a to 7j)				7k	
8	A.	Amounts debited to the profit and loss account, to the extent disallowable under section 40					
		a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa			
		b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab			
		c	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac			
		d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad			
		e	Amount of tax or rate levied or assessed on the basis of profits *[40(a)(ii)]*	Ae			
		f	Amount paid as wealth tax *[40(a)(iia)]*	Af			

			g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag				
			h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member *[40(b)]*	Ah				
			i	Any other disallowance	Ai				
			j	Total amount disallowable under section 40(total of Aa to Ai)			Aj		
		B.		Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year			8B		
	9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A							
		a		Amounts paid to persons specified in section 40A(2)(b)	9a				
		b		Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account, disallowable under section 40A(3)	9b				
		c		Provision for payment of gratuity *[40A(7)]*	9c				
		d		any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution *[40A(9)]*	9d				
		e		Any other disallowance	9e				
		f		Total amount disallowable under section 40A			9f		
	10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year							
		a		Any sum in the nature of tax, duty, cess or fee under any law	10a				
		b		Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b				
		c		Any sum payable to an employee as bonus or commission for services rendered	10c				
		d		Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d				
		e		Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e				
		f		Any sum payable towards leave encashment	10f				
		g		Any sum payable to the Indian Railways for the use of railway assets	10g				
		h		Total amount allowable under section 43B (total of 10a to 10g)			10h		
	11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B							
		a		Any sum in the nature of tax, duty, cess or fee under any law	11a				
		b		Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b				
		c		Any sum payable to an employee as bonus or commission for services rendered	11c				
		d		Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d				
		e		Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e				
		f		Any sum payable towards leave encashment	11f				
		g		Any sum payable to the Indian Railways for the use of railway assets	11g				
		h		Total amount disallowable under Section 43B(total of 11a to 11g)			11h		
	12	Amount of credit outstanding in the accounts in respect of							
		a		Union Excise Duty	12a				
		b		Service tax	12b				
		c		VAT/sales tax	12c				
		d		Central Goods & Service Tax (CGST)	12d				
		e		State Goods & Services Tax (SGST)	12e				
		f		Integrated Goods & Services Tax (IGST)	12f				
		g		Union Territory Goods & Services Tax (UTGST)	12g				
		h		Any other tax	12h				
		i		Total amount outstanding (total of 12a to 12h)			12i		

13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC	13	
14	Any amount of profit chargeable to tax under section 41	14	
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)	15	

Part A – QD **Quantitative details** *(optional in a case not liable for audit under section 44AB)*

QUANTITATIVE DETAILS

(a)	In the case of a trading concern				
	1	Opening stock		1	
	2	Purchase during the previous year		2	
	3	Sales during the previous year		3	
	4	Closing stock		4	
	5	Shortage/ excess, if any		5	
(b)	In the case of a manufacturing concern				
	6	Raw materials			
		a	Opening stock	6a	
		b	Purchases during the previous year	6b	
		c	Consumption during the previous year	6c	
		d	Sales during the previous year	6d	
		e	Closing stock	6e	
		f	Yield finished products	6f	
		g	Percentage of yield	6g	
		h	Shortage/ excess, if any	6h	
	7	Finished products/ By-products			
		a	opening stock	7a	
		b	purchase during the previous year	7b	
		c	quantity manufactured during the previous year	7c	
		d	sales during the previous year	7d	
		e	closing stock	7e	
		f	shortage/ excess, if any	7f	

Part A – OL **Receipt and payment account of company under liquidation**

Receipt and payment account of company under liquidation

1	Opening balance					
	i	Cash in hand	1i			
	ii	Bank	1ii			
	iii	Total opening balance	1iii			
2	Receipts					
	i	Interest	2i			
	ii	Dividend	2ii			
	iii	Sale of assets (pls. specify nature and amount)				
		a	2iiia			
		b	2iiib			
		c	2iiic			
		d Total (iiia + iiib + iiic)	2iiid			
	iv	Realisation of dues/debtors	2iv			
	v	Others (pls. specify nature and amount)				
		a	2va			
		b	2vb			
		c Total of other receipts (va + vb)	2vc			
	vi	Total receipts (2i + 2ii + 2iiid+ 2iv + 2vc)	2vi			
3	Total of opening balance and receipts				3	
4	Payments					
	i	Repayment of secured loan	4i			
	ii	Repayment of unsecured loan	4ii			

	iii	Repayment to creditors		4iii			
	iv	Commission		4iv			
	v	Others (pls. specify)					
		a		4va			
		b		4vb			
		c	Total of other payments (4va + 4vb)	4vc			
	vi	Total payments (4i + 4ii + 4iii + 4iv + 4vc)		4vi			
5		Closing balance					
	i	Cash in hand		5i			
	ii	Bank		5ii			
	iii	Total of closing balance (5i + 5ii)		5iii			
6		Total of closing balance and payments (4vi + 5iii)				6	

- **Part B**, is divided into two parts. The first part (Part B-TI) is the summary of income computed under various heads and as set off in Schedule CFLA and Schedule BFLA. The second part (Part B-TTI) shows liability on total income in respect of income chargeable to tax.

Part B - TI **Computation of total income**

TOTAL INCOME

1		Income from house property *(3b of Schedule-HP) (enter nil if loss)*				1	
2		Profits and gains from business or profession					
	i	Profits and gains from business other than speculative business and specified business *(A39 of Schedule BP) (enter nil if loss)*		2i			
	ii	Profits and gains from speculative business *(B43 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)*		2ii			
	iii	Profits and gains from specified business *(C49 of Schedule BP)(enter nil if loss and take the figure to schedule CFL)*		2iii			
	iv	Income from patent u/s 115BBF *(3d of Schedule BP)*		2iv			
	v	Income from transfer of carbon credits u/s 115BBG *(3e of Schedule BP)*		2v			
	vi	Total (2i + 2ii+2iii + 2iv + 2v)				2vi	
3		Capital gains					
	a	Short term					
		i	Short-term chargeable @ 15% *(7ii of item E of schedule CG)*	ai			
		ii	Short-term chargeable @ 30% *(7iii of item E of schedule CG)*	aii			
		iii	Short-term chargeable at applicable rate *(7iv of item E of schedule CG)*	aiii			
		iv	Total Short-term (ai + aii + aiii)	3aiv			
	b	Long-term					
		i	Long-term chargeable @ 10% *(7v of item E of schedule CG)*	bi			
		ii	Long-term chargeable @ 20% *(7vi of item E of schedule CG)*	bii			
		iii	Total Long-term (bi + bii) *(enter nil if loss)*	biii			
	c	Total capital gains (3aiv + 3biii) *(enter nil if loss)*				3c	
4		Income from other sources					
	a	from sources other than from owning and maintaining race horses and income chargeable to tax at special rate *(1k of Schedule OS) (enter nil if loss)*		4a			
	b	Income chargeable to tax at special rate *(1fvi of Schedule OS)*		4b			
	c	from owning and maintaining race horses *(3e of Schedule OS) (enter nil if loss)*		4c			
	d	Total (4a + 4b + 4c)				4d	
5		Total (1 + 2vi + 3c + 4d)				5	
6		Losses of current year to be set off against 5 *(total of 2xiii, 3xiii and 4xiii of Schedule CYLA)*				6	
7		Balance after set off current year losses (5 – 6) *(total of column 5 of schedule CYLA + 4b)*				7	
8		Brought forward losses to be set off against 7 *(total of 2xii, 3xii and 4xii of Schedule BFLA)*				8	
9		Gross Total income (7 – 8) *(5xiii of Schedule BFLA + 4b)*				9	
10		Income chargeable to tax at special rate under section 111A, 112 etc. included in 9				10	
11		Deduction u/s 10AA *(e of Sch. 10AA)*				11	
12		Deductions under Chapter VI-A					
	a	Part-B of Chapter VI-A *[1 of Schedule VI-A and limited upto (9-10)]*				12a	
	b	Part-C of Chapter VI-A *[2 of Schedule VI-A and limited upto (9-10-2iii)]*				12b	
	c	Total (12a + 12b) *[limited upto (9-10)]*				12c	
13		Total income (9– 11-12c)				13	
14		Income chargeable to tax at special rates *(total of (i) of schedule SI)*				14	
15		Income chargeable to tax at normal rates (13 - 14)				15	
16		Net agricultural income*(4 of Schedule EI)*				16	
17		Losses of current year to be carried forward *(total of xi of Schedule CFL)*				17	
18		Deemed total income under section 115JB *(9 of Schedule MAT)*				18	

Part B - TTI **Computation of tax liability on total income**

COMPUTATION OF TAX LIABILITY

1	a	Tax Payable on deemed total Income under section 115JB *(10 of Schedule MAT)*			1a	
	b	Surcharge on (a) above			1b	
	c	Education cess, including secondary and higher education cess on (1a+1b) above			1c	
	d	Total Tax Payable u/s 115JB (1a+1b+1c)			1d	
2	Tax payable on total income					
	a	Tax at normal rates on 15 of Part B-TI		2a		
	b	Tax at special rates *(total of col. (ii) of Schedule-SI)*		2b		
	c	Tax Payable on Total Income (2a + 2b)			2c	
	d	Surcharge				
		i	25% of *12(ii) of Schedule SI*	2di		
		ii	On [(2d) – (*12(ii) of Schedule SI)]*	2dii		
		iii	Total (i + ii)		2diii	
	e	Education cess, including secondary and higher education cess on (2c+2diii)			2e	
	f	Gross tax liability (2c+2diii+2e)			2f	
3	Gross tax payable (higher of 1d and 2f)				3	
4	Credit under section 115JAA of tax paid in earlier years (if 2f is more than 1d) *(5 of Schedule MATC)*				4	
5	Tax payable after credit under section 115JAA [(3 - 4)]			2g(ii)	5	
6	Tax relief					
	a	Section 90/90A(*2 of Schedule TR*)	6a			
	b	Section 91(*3 of Schedule TR*)	6b			
	c	Total (6a + 6b)			6c	
7	Net tax liability (5 – 6c) *(enter zero if negative)*				7	
8	Interest and fee payable					
	a	Interest for default in furnishing the return (section 234A)	8a			
	b	Interest for default in payment of advance tax (section 234B)	8b			
	c	Interest for deferment of advance tax (section 234C)	8c			
	d	Fee for default in furnishing return of income (section 234F)	8d			
	e	Total Interest and Fee Payable (8a+8b+8c+8d)			8e	
9	Aggregate liability (7 + 8e)				9	

TAXES PAID

10	Taxes Paid				
	a	Advance Tax *(from column 5 of 16A)*	10a		
	b	TDS *(total of column 9 of 16B)*	10b		
	c	TCS *(total of column 7 of 16C)*	10c		
	d	Self-Assessment Tax *(from column 5 of 16A)*	10d		
	e	Total Taxes Paid (10a+10b+10c + 10d)		10e	
11	Amount payable (9 - 10e) *(Enter if 9 is greater than 10e, else enter 0)*			11	
12	Refund *(If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)*			12	

BANK ACCOUNT

13 Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) (In case of non-residents, details of any one foreign Bank Account may be furnished for the purpose of credit of refund)

Sl.	IFS Code of the Bank in case of Bank Accounts held in India (SWIFT Code in case of foreign Bank Account)	Name of the Bank	Account Number *(IBAN in case of foreign Bank Accounts)*	Indicate the account in which you prefer to get your refund credited, if any *(tick one account ☑)*
i				
ii				

14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? *[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]*	☐ Yes No

- **Verification:** In case of a company, return of income can be verified by the managing director, or by any director in cases referred to in clause (c) of section 140 of the Income-tax Act. The permanent account number of above persons is required to be mentioned in verification. It needs to be ensured that the verification has been signed before furnishing the return. Write the designation of the person signing the return.

VERIFICATION

I,_____son/ daughter of_____, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete is in accordance with the provisions of the Income-tax Act, 1961.
I further declare that I am making this return in my capacity as_____and I am also competent to make this return and verify it. I am holding permanent account number_____(if allotted) (*Please see instruction*).
I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

Place **Date** **Sign here ➔**

| 15 | TAX PAYMENTS | | |

- The last part is contained 32 Schedules of return form (Fill as applicable). The details of which are as follows.

I. Schedule-HP: Computation of income under the head Income from House Property

II.Schedule-BP: Computation of income under the head "profit and gains from business or profession"

III. Schedule-DPM: Computation of depreciation on plant and machinery under the Income-tax Act

IV. Schedule DOA: Computation of depreciation on other assets under the Income-tax Act

V. Schedule DEP: Summary of depreciation on all the assets under the Income-tax Act

VI. Schedule DCG: Computation of deemed capital gains on sale of depreciable assets

VII. Schedule ESR: Deduction under section 35 (expenditure on scientific research)

VIII. Schedule-CG: Computation of income under the head Capital gains.

IX. Schedule-OS: Computation of income under the head Income from other sources.

X. Schedule-CYLA: Statement of income after set off of current year's losses

XI. Schedule-BFLA: Statement of income after set off of unabsorbed loss brought forward from earlier years.

XII. Schedule- CFL: Statement of losses to be carried forward to future years.

XIII. Schedule –UD: Details of unabsorbed depreciation.

XIV. Schedule- ICDS: Statement of effect of income computation disclosure standards on profit.

XV. Schedule- 10AA: Computation of deduction under section 10AA

XVI. Schedule- 80G: Details of donation entitled for deduction under section 80G

XVII. Schedule- 80IA: Computation of deduction under section 80IA

XVIII. Schedule- 80IB: Computation of deduction under section 80IB

XIX. Schedule- 80IC or 80IE: Computation of deduction under section 80IC or 80 IE

XX. Schedule-VIA: Statement of deductions (from total income) under Chapter VIA.

XXI. Schedule-SI: Statement of income which is chargeable to tax at special rates

XXII. Schedule-EI: Statement of Income not included in total income (exempt incomes)

XXIII. Schedule-PTI: Statement of income from Business Trust or Investment Fund as per section 115UA, 115UB.

XXIV. Schedule-MAT: Computation of Minimum Alternate Tax payable under section 115JB

XXV. Schedule-MATC: Computation of tax credit under section 115JAA

XXVI. Schedule-DDT: Details of payment of Dividend Distribution Tax (aa)Schedule BBS: Details of tax on distributed income of domestic company on buy back of shares, not listed on stock exchange

(bb)Schedule FSI: Details of income accruing or arising outside India

(cc) Schedule TR: Details of Taxes paid outside India (dd)Schedule FA: Details of Foreign Assets and Income

(ee)Schedule GST: Details of total expenditure incurred with entities registered or not registered under the GST on or after 01.07.2017.

(ff) Schedule FD: Details of receipts and payments made during the year in foreign currency.

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule HP **Details of Income from House Property** *(Please refer instructions)*

HOUSE PROPERTY

1	**Address of property 1**		**Town/ City**	**State**	**PIN Code**
	Is the property co-owned? ☐ **Yes** ☐ **No** **(if "YES" please enter following details)**				
	Assessee's percentage of share in the property				
	Name of Co-owner(s)		**PAN of Co-owner (s)**	**Percentage Share in Property**	
	I				
	II				
	(Tick* ☑ *the applicable option] ☐ **Let out** ☐ **Deemed let out**		**Name(s) of Tenant (if let out)**	**PAN of Tenant(s) (if available)**	
	a	**Annual letable value or rent received or receivable** *(higher of the two, if let out for whole of the year, lower of the two if let out for part of the year)*		**1a**	
	b	**The amount of rent which cannot be realized**	**1b**		
	c	**Tax paid to local authorities**	**1c**		
	d	**Total (1b + 1c)**	**1d**		
	e	**Annual value (1a – 1d)**		**1e**	
	f	**Annual value of the property owned (own percentage share x 1e)**		**1f**	
	g	**30% of 1f**	**1g**		
	h	**Interest payable on borrowed capital**	**1h**		
	i	**Total (1g + 1h)**		**1i**	
	j	**Income from house property 1 (1f – 1i)**		**1j**	
2	**Address of property 2**		**Town/ City**	**State**	**PIN Code**
	Is the property co-owned? ☐ **Yes** ☐ **No** **(if "YES" please enter following details)**				
	Assessee's percentage of share in the property				
	Name of Co-owner(s)		**PAN of Co-owner (s)**	**Percentage Share in Property**	
	I				
	II				
	(Tick* ☑ *the applicable option] ☐ **Let out** ☐ **Deemed let out**		**Name(s) of Tenant (if let out)** **I** **II**	**PAN of Tenant(s) (if available)**	
	a	**Annual letable value or rent received or receivable** *(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)*		**2a**	
	b	**The amount of rent which cannot be realized**	**2b**		
	c	**Tax paid to local authorities**	**2c**		
	d	**Total (2b + 2c)**	**2d**		
	e	**Annual value (2a – 2d)**		**2e**	
	f	**Annual value of the property owned (own percentage share x 2e)**		**2f**	
	g	**30% of 2f**	**2g**		
	h	**Interest payable on borrowed capital**	**2h**		
	i	**Total (2g + 2h)**		**2i**	
	j	**Income from house property 2 (2e – 2h)**		**2j**	
3	**Income under the head "Income from house property"**				
	a	**Unrealized rent and Arrears of rent received during the year under section 25A after deducting 30%**		**3a**	
	b	**Total (1j + 2j + 3a)**		**3b**	

Schedule BP **Computation of income from business or profession**

INCOME FROM BUSINESS OR PROFESSION

A	**From business or profession other than speculative business and specified business**					
1	**Profit before tax as per profit and loss account (item 45 or 53 of Part A-P&L) / (item 45 or 55 of Part A-P&L – Ind AS)** *(as applicable)*				**1**	
2a	**Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)**			**2a**		
2b	**Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)**			**2b**		
3	**Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG**	**a**	**House property**	**3a**		
		b	**Capital gains**	**3b**		

			c	Other sources	3c				
			d	u/s 115BBF	3d				
			e	u/s 115BBG	3e				
4	Profit or loss included in 1, which is referred to in section 44AE/44B/44BB/44BBA/44BBB/ 44D/44DA/ Chapter-XII-G/ First Schedule of Income-tax Act		a	u/s 115B	4a				
			b	Other	4b				
5	Income credited to Profit and Loss account (included in 1) which is exempt								
	a	Share of income from firm(s)			5a				
	b	Share of income from AOP/ BOI			5b				
	c	Any other exempt income (specify nature and amount)							
		i			ci				
		ii			cii				
		iii	Total (ci + cii)		5ciii				
	d	Total exempt income (5a + 5b + 5ciii)			5d				
6	Balance (1– 2a – 2b – 3a - 3b – 3c – 3d – 3e – 4– 5d)							6	
7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG		a	House property	7a				
			b	Capital gains	7b				
			c	Other sources	7c				
			d	u/s 115BBF	7d				
			e	u/s 115BBG	7e				
8	Expenses debited to profit and loss account which relate to exempt income					8			
9	Total (7a + 7b + 7c + 7d + 7e + 8)					9			
10	Adjusted profit or loss (6+9)							10	
11	Depreciation and amoritisation debited to profit and loss account							11	
12	Depreciation allowable under Income-tax Act								
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) *(item 6 of Schedule-DEP)*				12i			
	ii	Depreciation allowable under section 32(1)(i) *(Make your own computation refer Appendix-IA of IT Rules)*				12ii			
	iii	Total (12i + 12ii)						12iii	
13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)							13	
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6r of Part A-OI)					14			
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part A-OI)					15			
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)					16			
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part A-OI)					17			
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI)					18			
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006					19			
20	Deemed income under section 41					20			
21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-IA					21			
22	Deemed income under section 43CA					22			
23	Any other item of addition under section 28 to 44DA					23			
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)					24			
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)					25			
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)							26	
27	Deduction allowable under section 32(1)(iii)					27			
28	Deduction allowable under section 32AD					28			
29	Amount allowable as deduction under section 32AC					29			
30	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account *(item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)*					30			
31	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)					31			
32	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10g of Part A-OI)					32			
33	Any other amount allowable as deduction	33							

	34	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)		34			
	35	Total (27+28+29+30+31+32+33+34)				35	
	36	Income (13+26-35)				36	
	37	Profits and gains of business or profession deemed to be under -					
		i	Section 44AE	37i			
		ii	Section 44B	37ii			
		iii	Section 44BB	37iii			
		iv	Section 44BBA	37iv			
		v	Section 44BBB	37v			
		vi	Section 44D	37vi			
		vii	Section 44DA	37vii	*(item 4 of Form 3CE)*		
		viii	Chapter-XII-G (tonnage)	37viii	*(total of col. 7 of item 10 of Form 66)*		
		ix	First Schedule of Income-tax Act	37ix	a u/s 115B		
					b Other		
		x	Total (37i to 37ix)			37x	
	38	Net profit or loss from business or profession other than speculative and specified business (34+37x)				38	
	39	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable *(If rule 7A, 7B or 8 is not applicable, enter same figure as in 38) (If loss take the figure to 2i of item E)*				A39	
B	Computation of income from speculative business						
	40	Net profit or loss from speculative business as per profit or loss account				40	
	41	Additions in accordance with section 28 to 44DA				41	
	42	Deductions in accordance with section 28 to 44DA				42	
	43	Income from speculative business (40+41-42) *(if loss, take the figure to 6xi of schedule CFL)*				B43	
C	Computation of income from specified business under section 35AD						
	44	Net profit or loss from specified business as per profit or loss account				44	
	45	Additions in accordance with section 28 to 44DA				45	
	46	Deductions in accordance with section 28 to 44DA *(other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)*				46	
	47	Profit or loss from specified business (44+45-46)				47	
	48	Deductions in accordance with section 35AD(1)				48	
	49	Income from Specified Business *(47-48) (if loss, take the figure to 7xi of schedule CFL)*				C49	
	50	Relevant clause of sub-section (5) of section 35AD which covers the specified business *(to be selected from drop down menu)*				C50	
D	Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)					D	
E	Intra head set off of business loss of current year						

Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
		(1)	(2)	(3) = (1) – (2)
i	Loss to be set off (Fill this row only if figure is negative)		*(A39)*	
ii	Income from speculative business	*(B43)*		
iii	Income from specified business	*(C49)*		
iv	Total loss set off (ii + iii)			
	Loss remaining after set off (i – iv)			

Schedule DPM Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)

DEPRECIATION ON PLANT AND MACHINERY

1	Block of assets	Plant and machinery		
2	Rate (%)	15	30	40
		(i)	(ii)	(iii)
3(a)	Written down value on the first day of previous year			
3(b)	Written down value on the first day of previous year, of those block of assets which were eligible for depreciation @ 50%, 60% or 80% as per the old Table			
4	Additions for a period of 180 days or more in the previous year			

5	**Consideration or other realization during the previous year out of 3 or 4**			
6	**Amount on which depreciation at full rate to be allowed (3(a) + 3(b) + 4 -5)** *(enter 0, if result is negative)*			
7	**Additions for a period of less than 180 days in the previous year**			
8	**Consideration or other realizations during the year out of 7**			
9	**Amount on which depreciation at half rate to be allowed (7 – 8)** *(enter 0, if result is negative)*			
10	**Depreciation on 6 at full rate**			
11	**Depreciation on 9 at half rate**			
12	**Additional depreciation, if any, on 4**			
13	**Additional depreciation, if any, on 7**			
14	**Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days**			
15	**Total depreciation (10+11+12+13+14)**			
16	**Depreciation disallowed under section 38(2) of the I.T. Act** (*out of column 15*)			
17	**Net aggregate depreciation (15-16)**			
18	**Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc.** *(out of column 17)*			
19	**Expenditure incurred in connection with transfer of asset/ assets**			
20	**Capital gains/ loss under section 50 (5 + 8 -3(a) – 3(b) - 4 -7 -19)** *(enter negative only, if block ceases to exist)*			
21	**Written down value on the last day of previous year* (6+ 9 -15)** *(enter 0, if result is negative)*			

Schedule DOA **Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)**

DEPRECIATION ON OTHER ASSETS

1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
2	Rate (%)	Nil	5	10	40	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
3	**Written down value on the first day of previous year**							
4	**Additions for a period of 180 days or more in the previous year**							
5	**Consideration or other realization during the previous year out of 3 or 4**							
6	**Amount on which depreciation at full rate to be allowed (3 + 4 -5)** *(enter 0, if result is negative)*							
7	**Additions for a period of less than 180 days in the previous year**							
8	**Consideration or other realizations during the year out of 7**							
9	**Amount on which depreciation at half rate to be allowed (7-8)** *(enter 0, if result is negative)*							
10	**Depreciation on 6 at full rate**							
11	**Depreciation on 9 at half rate**							
12	**Total depreciation (10+11)**							
13	**Depreciation disallowed under section 38(2) of the I.T. Act** (*out of column 12*)							
14	**Net aggregate depreciation (12-13)**							
15	**Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc.** *(out of column 14)*							
16	**Expenditure incurred in connection with transfer of asset/ assets**							
17	**Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -16)** *(enter negative only if block ceases to exist)*							
18	**Written down value on the last day of previous year* (6+ 9 -12)** *(enter 0 if result is negative)*							

Schedule DEP **Summary of depreciation on assets (Other than on assets on which full capital expenditure is allowable as deduction under any other section)**

SUMMARY OF DEPRECIATION ON ASSETS

1	Plant and machinery					
	a	Block entitled for depreciation @ 15 per cent *(Schedule DPM - 17i or 18i as applicable)*	1a			
	b	Block entitled for depreciation @ 30 per cent *(Schedule DPM - 17ii or 18ii as applicable)*	1b			
	c	Block entitled for depreciation @ 40 per cent *(Schedule DPM - 17iii or 18iii as applicable)*	1c			
	d	Total depreciation on plant and machinery (1a + 1b + 1c)			1d	
2	Building (not including land)					
	a	Block entitled for depreciation @ 5 per cent *(Schedule DOA- 14ii or 15ii as applicable)*	2a			
	b	Block entitled for depreciation @ 10 per cent *(Schedule DOA- 14iii or 15iii as applicable)*	2b			
	c	Block entitled for depreciation @ 40 per cent *(Schedule DOA- 14iv or 15iv as applicable)*	2c			
	d	Total depreciation on building (2a+2b+2c)			2d	
3	Furniture and fittings(*Schedule DOA- 12v)*				3	
4	Intangible assets *(Schedule DOA- 12vi)*				4	
5	Ships *(Schedule DOA- 12vii)*				5	
6	Total depreciation (1d+2d+3+4+5)				6	

Schedule DCG **Deemed Capital Gains on sale of depreciable assets**

1	Plant and machinery					
	a	Block entitled for depreciation @ 15 per cent *(Schedule DPM - 20i)*	1a			
	b	Block entitled for depreciation @ 30 per cent *(Schedule DPM – 20ii)*	1b			
	c	Block entitled for depreciation @ 40 per cent *(Schedule DPM - 20iii)*	1c			
	d	Total (1a +1b + 1c)			1d	
2	Building (not including land)					
	a	Block entitled for depreciation @ 5 per cent *(Schedule DOA- 17ii)*	2a			
	b	Block entitled for depreciation @ 10 per cent *(Schedule DOA- 17iii)*	2b			
	c	Block entitled for depreciation @ 40 per cent *(Schedule DOA- 17iv)*	2c			
	d	Total (2a + 2b + 2c)			2d	
3	Furniture and fittings *(Schedule DOA- 17v)*				3	
4	Intangible assets *(Schedule DOA- 17vi)*				4	
5	Ships *(Schedule DOA- 17vii)*				5	
6	Total (1d+2d+3+4+5)				6	

Schedule ESR **Deduction under section 35 or 35CCC or 35CCD**

Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(iia)			
iv	35(1)(iii)			
v	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
x	Total			

Schedule CG **Capital Gains**

A	**Short-term Capital Gains (STCG)** *(Sub-items 4 & 5 are not applicable for residents)*									
Short-term Capital Gains	**1**	**From sale of land or building or both**								
		a	**i**	**Full value of consideration received/receivable**			**ai**			
			ii	**Value of property as per stamp valuation authority**			**aii**			
			iii	**Full value of consideration adopted as per section 50C for the purpose of Capital Gains (ai or aii)**			**aiii**			
		b	**Deductions under section 48**							
			i	**Cost of acquisition without indexation**			**bi**			
			ii	**Cost of Improvement without indexation**			**bii**			
			iii	**Expenditure wholly and exclusively in connection with transfer**			**biii**			
			iv	**Total (bi + bii + biii)**			**biv**			
		c	**Balance (aiii – biv)**				**1c**			
		d	**Deduction under section 54D/ 54G/54GA** *(Specify details in item D below)*				**1d**			
		e	**Short-term Capital Gains on Immovable property (1c - 1d)**						**A1e**	
	2	**From slump sale**								
		a	**Full value of consideration**			**2a**	*(5 of Form 3CEA)*			
		b	**Net worth of the under taking or division**			**2b**	*(6(e) of Form 3CEA)*			
		c	**Short term capital gains from slump sale (2a-2b)**						**A2c**	
	3	**From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)**								
		a	**Full value of consideration**				**3a**			
		b	**Deductions under section 48**							
			i	**Cost of acquisition without indexation**			**bi**			
			ii	**Cost of Improvement without indexation**			**bii**			
			iii	**Expenditure wholly and exclusively in connection with transfer**			**biii**			
			iv	**Total (i + ii + iii)**			**biv**			
		c	**Balance (3a – biv)**				**3c**			
		d	**Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)**				**3d**			
		e	**Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)**						**A3e**	
	4	**For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)**								
		a	**STCG on transactions on which securities transaction tax (STT) is paid**						**A4a**	
		b	**STCG on transactions on which securities transaction tax (STT) is not paid**						**A4b**	
	5	**For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD**								
		a	**i**	**In case securities sold include shares of a company other than quoted shares, enter the following details**						
				a	**Full value of consideration received/receivable in respect of unquoted shares**					
				b	**Fair market value of unquoted shares determined in the prescribed manner**					
				c	**Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)**		**ic**			
			ii	**Full value of consideration in respect of securities other than unquoted shares**						
			iii	**Total (ic + ii)**			**aiii**			
		b	**Deductions under section 48**							
			i	**Cost of acquisition without indexation**			**bi**			
			ii	**Cost of improvement without indexation**			**bii**			
			iii	**Expenditure wholly and exclusively in connection with transfer**			**biii**			
			iv	**Total (i + ii + iii)**			**biv**			
		c	**Balance (5aiii – biv)**				**5c**			
		d	**Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)**				**5d**			
		e	**Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)**						**A5e**	
	6	**From sale of assets other than at A1 or A2 or A3 or A4 or A5 above**								
		a	**i**	**In case assets sold include shares of a company other than quoted shares, enter the following details**						
				a	**Full value of consideration received/receivable in respect of unquoted shares**					
				b	**Fair market value of unquoted shares determined in the prescribed manner**					

				c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		ic						
				ii	Full value of consideration in respect of assets other than unquoted shares								
				iii	Total (ic + ii)		aiii						
			b		Deductions under section 48								
				i	Cost of acquisition without indexation		bi						
				ii	Cost of Improvement without indexation		bii						
				iii	Expenditure wholly and exclusively in connection with transfer		biii						
				iv	Total (i + ii + iii)		biv						
			c		Balance (6aiii – biv)		6c						
			d		In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)		6d						
			e		Deemed short term capital gains on depreciable assets (6 of schedule- DCG)		6e						
			f		Deduction under section 54D/54G/54GA		6f						
			g		STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)							A6g	
		7			Amount deemed to be short-term capital gains								
		a			Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? ☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below								

Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)
			Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	
i	2014-15	54D/54G/54GA			

		b			Amount deemed to be short-term capital gains u/s 54D/54G/54GA, other than at 'a'								
					Total Amount deemed to be short-term capital gains u/s 54D/54G/54GA (aXi + b)							A7	
		8			Amount of STCG included in A1-A7 but not chargeable to tax or chargeable at special rates in India as per DTAA								

Sl. No.	Amount of income	Item No. A1 to A7 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

		a			Total amount of STCG not chargeable to tax in India as per DTAA							A8a	
		b			Total amount of STCG chargeable at special rates in India as per DTAA							A8b	
		9			Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7-A8a)							A9	
	B				Long-term capital gain (LTCG) *(Sub-items 5& 6 are not applicable for residents)*								
Long-term Capital Gains		1			From sale of land or building or both								
			a	i	Full value of consideration received/receivable			ai					
				ii	Value of property as per stamp valuation authority			aii					
				iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains (ai or aii)			aiii					
			b		Deductions under section 48								
				i	Cost of acquisition with indexation			bi					
				ii	Cost of Improvement with indexation			bii					
				iii	Expenditure wholly and exclusively in connection with transfer			biii					
				iv	Total (bi + bii + biii)			biv					
			c		Balance (aiii – biv)			1c					
			d		Deduction under section 54D/54EC/54EE /54G/54GA *(Specify details in item D below)*			1d					
			e		Long-term Capital Gains on Immovable property (1c - 1d)							B1e	
		2			From slump sale								
			a		Full value of consideration		2a		*(5 of Form 3CEA)*				
			b		Net worth of the under taking or division		2b		*(6(e) of Form 3CEA)*				
			c		Balance (2a – 2b)		2c						
			d		Deduction u/s 54EC/54EE		2d						
			e		Long term capital gains from slump sale (2c-2d)							B2e	
		3			From sale of bonds or debenture (other than capital indexed bonds issued by Government)								
			a		Full value of consideration			3a					
			b		Deductions under section 48								

			i	Cost of acquisition without indexation	bi				
			ii	Cost of improvement without indexation	bii				
			iii	Expenditure wholly and exclusively in connection with transfer	biii				
			iv	Total (bi + bii +biii)	biv				
		c		Balance (3a – biv)	3c				
		d		Deduction under sections 54EC /54EE *(Specify details in item D below)*	3d				
		e		LTCG on bonds or debenture (3c – 3d)			B3e		
	4			From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable					
		a		Full value of consideration	4a				
		b		Deductions under section 48					
			i	Cost of acquisition without indexation	bi				
			ii	Cost of improvement without indexation	bii				
			iii	Expenditure wholly and exclusively in connection with transfer	biii				
			iv	Total (bi + bii +biii)	biv				
		c		Balance (4a – biv)	4c				
		d		Deduction under sections 54EC /54EE *(Specify details in item D below)*	4d				
		e		Long-term Capital Gains on assets at B4 above (4c – 4d)			B4e		
	5			For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)					
		a		LTCG computed without indexation benefit	5a				
		b		Deduction under sections 54EC /54EE *(Specify details in item D below)*	5b				
		c		LTCG on share or debenture (5a-5b)			B5c		
	6			For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD					
		a	i	In case securities sold include shares of a company other than quoted shares, enter the following details					
				a Full value of consideration received/receivable in respect of unquoted shares					
				b Fair market value of unquoted shares determined in the prescribed manner					
				c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic				
			ii	Full value of consideration in respect of securities other than unquoted shares					
			iii	Total (ic + ii)	aiii				
		b		Deductions under section 48					
			i	Cost of acquisition without indexation	bi				
			ii	Cost of improvement without indexation	bii				
			iii	Expenditure wholly and exclusively in connection with transfer	biii				
			iv	Total (bi + bii +biii)	biv				
		c		Balance (6aiii – biv)	6c				
		d		Deduction under sections 54EC/54EE *(Specify details in item D below)*	6d				
		e		Long-term Capital Gains on assets at 6 above in case of NON-REESIDENT (6c – 6d)			B6e		
	7			From sale of assets where B1 to B6 above are not applicable					
		a	i	In case assets sold include shares of a company other than quoted shares, enter the following details					
				a Full value of consideration received/receivable in respect of unquoted shares					
				b Fair market value of unquoted shares determined in the prescribed manner					
				c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic				
			ii	Full value of consideration in respect of assets other than unquoted shares					
			iii	Total (ic + ii)	aiii				
		b		Deductions under section 48					
			i	Cost of acquisition with indexation	bi				
			ii	Cost of improvement with indexation	bii				
			iii	Expenditure wholly and exclusively in connection with transfer	biii				
			iv	Total (bi + bii +biii)	biv				
		c		Balance (7aiii – biv)	7c				
		d		Deduction under section 54D/54EC/54EE /54G/54GA *(Specify details in item D below)*	7d				
		e		Long-term Capital Gains on assets at B7 above (7c-7d)			B7e		
	8			Amount deemed to be long-term capital gains					
		a		Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? ☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below					

Sl.	Previous year in	Section under which	New asset acquired/constructed	Amount not used for

		which asset transferred	deduction claimed in that year	Year in which asset acquired/constructed	Amount 9tilized out of Capital Gains account	new asset or remained unutilized in Capital gains account (X)
	i	2014-15	54/54D/54F/54G/54GA			

b	Amount deemed to be long-term capital gains, other than at 'a'			
	Total amount deemed to be long-term capital gains (aXi + b)		B8	

9 Amount of LTCG included in items B1 to B8 but not chargeable to tax or chargeable at special rates in India as per DTAA

Sl. No.	Amount of income	Item No. B1 to B8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

a	Total amount of LTCG not chargeable to tax in India as per DTAA	B9a	
b	Total amount of LTCG chargeable at special rates in India as per DTAA	B9b	
10	Total long term capital gain [B1e +B2e+ B3e +B4e + B5c + B6e + B7e+ B8-B9a] *(In case of loss take the figure to 9xi of schedule CFL)*	B10	
C	Income chargeable under the head "CAPITAL GAINS" (A9 + B10) *(take B10 as nil, if loss)*	C	
D	Information about deduction claimed against Capital Gains		

1	In case of deduction u/s 54B/54D/54EC/54EE /54G/54GA give following details				
a	Deduction claimed u/s 54B				
	i	Date of transfer of original asset	ai	*dd/mm/yyyy*	
	ii	Cost of new agricultural land	aii		
	iii	Date of purchase of new agricultural land	aiii	*dd/mm/yyyy*	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	aiv		
	v	Amount of deduction claimed	av		
b	Deduction claimed u/s 54D				
	i	Date of acquisition of original asset	bi	*dd/mm/yyyy*	
	ii	Cost of purchase/ construction of new land or building for industrial undertaking	bii		
	iii	Date of purchase of new land or building	biii	*dd/mm/yyyy*	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	biv		
	v	Amount of deduction claimed	bv		
c	Deduction claimed u/s 54EC				
	i	Date of transfer of original asset	ci	*dd/mm/yyyy*	
	ii	Amount invested in specified/notified bonds	cii		
	iii	Date of investment (not exceeding fifty lakh rupees)	ciii	*dd/mm/yyyy*	
	iv	Amount of deduction claimed	civ		
d	Deduction claimed u/s 54EE				
	i	Date of transfer of original asset	di	*dd/mm/yyyy*	
	ii	Amount invested in specified asset	dii		
	iii	Date of investment	diii	*dd/mm/yyyy*	
	iv	Amount of deduction claimed	div		
e	Deduction claimed u/s 54G				
	i	Date of transfer of original asset from urban area	ei	*dd/mm/yyyy*	
	ii	Cost and expenses incurred for purchase or construction of new asset	eii		
	iii	Date of purchase/construction of new asset in an area other than urban area	eiii	*dd/mm/yyyy*	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	eiv		
	v	Amount of deduction claimed	ev		
f	Deduction claimed u/s 54GA				
	i	Date of transfer of original asset from urban area	fi	*dd/mm/yyyy*	
	ii	Cost and expenses incurred for purchase or construction of new asset	fii		
	iii	Date of purchase/construction of new asset in SEZ	fiii	*dd/mm/yyyy*	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	fiv		
	v	Amount of deduction claimed	fv		
g	Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f)		1g		
E	Set-off of current year capital losses with current year capital gains *(excluding amounts included in A7 & B9 which is chargeable under DTAA)*				

	Sl.	Type of Capital Gain		Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss set off			Long term capital loss set off		Current year's capital gains remaining after set off (7= 1-2-3-4-5-6)
					15%	30%	applicable rate	10%	20%	
				1	2	3	4	5	6	7
	i	Loss to be set off (Fill this row if figure computed is negative) →			*(A3e+A4a)*	*A5e*	*(A1e+A2c+A4b +A6g +A7)*	*(B4e+ + B6e)*	*(B1e+B2e+B3e+ B5c+ B7e+B8)*	
	ii	Short term capital gain	15%	*(A3e+A4a)*						
	iii		30%	*A5e*						
	iv		applicable rate	*(A1e+A2c+A4b+A6g +A7)*						
	v	Long term capital gain	10%	*(B4e+ + B6e)*						
	vi		20%	*(B1e+B2e+B3e+ B5c+ B7e+B8)*						
	vii	Total loss set off (ii + iii + iv + v + vi)								
	viii	Loss remaining after set off (i – vii)								

F	Information about accrual/receipt of capital gain					
		Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
	1	Short-term capital gains taxable at the rate of 15% *Enter value from item 5v of schedule BFLA, if any.*					
	2	Short-term capital gains taxable at the rate of 30% *Enter value from item 5vi of schedule BFLA, if any.*					
	3	Short-term capital gains taxable at applicable rates *Enter value from item 5vii of schedule BFLA, if any.*					
	4	Long- term capital gains taxable at the rate of 10% *Enter value from item 5viii of schedule BFLA, if any.*					
	5	Long- term capital gains taxable at the rate of 20% *Enter value from item 5ix of schedule BFLA, if any.*					

Schedule OS Income from other sources

OTHER SOURCES

1	Income					
a	Dividends, Gross			1a		
b	Interest, Gross			1b		
c	Rental income from machinery, plants, buildings, etc., Gross			1c		
d	Others, Gross *(excluding income from owning race horses)* ***Mention the nature***					
i	Income by way of winnings from lotteries, crossword puzzles etc.			1di		
ii	a	Cash credits u/s 68				
	b	Unexplained investments u/s 69				
	c	Unexplained money etc. u/s 69A				
	d	Undisclosed investments etc. u/s 69B				
	e	Unexplained expenditure etc. u/s 69C				
	f	Amount borrowed or repaid on hundi u/s 69D				
		Total (a + b + c + d + e + f)		1dii		
iii	Income of the nature referred to in section 56(2)(x) which is chargeable to tax					
	a	Aggregate value of sum of money received without consideration				
	b	In case immovable property is received without consideration, stamp duty value of property				
	c	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration				
	d	In case any other property is received without consideration, fair market value of property				
	e	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration				
		Total (a+ b + c +d + e)		1diii		
iv				1div		
v				1dv		
vi	Total (1di + 1dii+ 1diii+ 1div+1dv)			1dvi		
e	Total (1a + 1b + 1c + 1dvi)				1e	
f	Income included in '1e' chargeable to tax at special rate *(to be taken to schedule SI)*					

		i	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc (u/s 115BB)									1fi	
		ii	Deemed Income chargeable to tax u/s 115BBE									1fii	
		iii	Income from patent chargeable u/s 115BBF									1fiii	
		iv	Income from transfer of carbon credits u/s 115BBG									1fiv	
		v	Any other income chargeable to tax at the rate specified under chapter XII/XII-A									1fv	
		vi	Income chargeable at special rates under DTAA										
			Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
			I										
			II										
			III	Total amount of income chargeable at special rates under DTAA									1fvi	
		vii	Income included in '1e' chargeable to tax at special rate (1fi +1fii + 1fiii +1fiv+1fv + 1fvi)									1fvii	
	g		Gross amount chargeable to tax at normal applicable rates (1e – 1fvii)									1g	
	h		Deductions under section 57 *(other than those relating to income under 1fi, 1fii , 1fiii, 1fiv, 1fv & 1fvi)*										
		i	Expenses / Deductions						hi				
		ii	Depreciation						hii				
		iii	Total						hiii				
	i		Amounts not deductible u/s 58									1i	
	j		Profits chargeable to tax u/s 59									1j	
	k		Income from other sources (other than from owning race horses and amount chargeable to tax at special rate) (1g – hiii + 1i + 1j) *(If negative take the figure to 4i of schedule CYLA)*									1k	
2			Income from other sources (other than from owning and maintaining race horses) (1fvii + 1k) *(enter1k as nil, if negative)*									2	
3			Income from the activity of owning race horses										
	a		Receipts						3a				
	b		Deductions under section 57 in relation to (4)						3b				
	c		Amounts not deductible u/s 58						3c				
	d		Profits chargeable to tax u/s 59						3d				
	e		Balance (3a – 3b + 3c + 3d) *(if negative take the figure to 10xi of Schedule CFL)*									3e	
4			Income under the head "Income from other sources" (2 + 3e) *(take 3e as nil if negative)*									4	

Schedule CYLA Details of Income after Set off of current year losses

CURRENT YEAR LOSS ADJUSTMENT

Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
i	Loss to be set off →		*(3b of Schedule –HP)*	*(2v of item E of Schedule BP)*	*(1k of Schedule-OS)*	
ii	House property	*(3b of Schedule HP)*				
iii	Business (excluding speculation income and income from specified business)	*(A39 of Schedule BP)*				
iv	Speculation income	*(3ii of item E of Sch. BP)*				
v	Specified business income u/s 35AD	*(3iii of item E of Sch. BP)*				
vi	Short-term capital gain taxable @ 15%	*(7ii of item E of schedule CG)*				
vii	Short-term capital gain taxable @ 30%	*(7iii of item E of schedule CG)*				
viii	Short-term capital gain taxable at applicable rates	*(7iv of item E of schedule CG)*				
ix	Long term capital gain taxable @ 10%	*(7v of item E of schedule CG)*				
x	Long term capital gain taxable @ 20%	*(7vi of item E of schedule CG)*				
xi	Other sources (excluding profit from owning race horses and amount chargeable to special rate of tax)	*(1k of schedule OS)*				
xii	Profit from owning and maintaining race horses	*(3e of schedule OS)*				
xiii	Total loss set off (ii+ iii+ iv+ v+ vi+ vii+ viii+ ix+ x+ xi+ xii)					

	xiv	Loss remaining after set-off (i - xiii)				

Schedule BFLA Details of Income after Set off of Brought Forward Losses of earlier years

BROUGHT FORWARD LOSS ADJUSTMENT

Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	House property	*(5ii of schedule CYLA)*	*(B/f house property loss)*			
ii	Business (excluding speculation income and income from specified business)	*(5iii of schedule CYLA)*	*(B/f business loss, other than speculation or specified business loss)*			
iii	Speculation Income	*(5iv of schedule CYLA)*	*(B/f normal business or speculation loss)*			
iv	Specified Business Income	*(5v of schedule CYLA)*	*(B/f normal business or specified business loss)*			
v	Short-term capital gain taxable @ 15%	*(5vi of schedule CYLA)*	*(B/f short-term capital loss)*			
vi	Short-term capital gain taxable @ 30%	*(5vii of schedule CYLA)*	*(B/f short-term capital loss)*			
vii	Short-term capital gain taxable at applicable rates	*(5viii of schedule CYLA)*	*(B/f short-term capital loss)*			
viii	Long-term capital gain taxable @ 10%	*(5ix of schedule CYLA)*	*(B/f short-term or long-term capital loss)*			
ix	Long term capital gain taxable @ 20%	*(5x of schedule CYLA)*	*(B/f short-term or long-term capital loss)*			
x	Other sources income (excluding profit from owning and maintaining race horses and amount chargeable to special rate of tax)	*(5xi of schedule CYLA)*				
xi	Profit from owning and maintaining race horses	*(5xii of schedule CYLA)*	*(B/f loss from horse races)*			
xii	Total of brought forward loss set off					
xiii	Current year's income remaining after set off Total (i5 + ii5 + iii5 + iv5+v5 + vi5 + vii5 + viii5 + ix5 + x5 + xi5)					

Schedule CFL Details of Losses to be carried forward to future years

CARRY FORWARD OF LOSS

Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than loss from speculative business and specified business	Loss from speculative business	Loss from specified business	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
1	2	3	4	5	6	7	8	9	10
i	2010-11								
ii	2011-12								
iii	2012-13								
iv	2013-14								
v	2014-15								
vi	2015-16								
vii	2016-17								
viii	2017-18								
ix	Total of earlier year losses b/f								
x	Adjustment of above losses in Schedule BFLA		*(2i of schedule BFLA)*	*(2ii of schedule BFLA)*	*(2iii of schedule BFLA)*	*(2iv of schedule BFLA)*			*(2xi of schedule BFLA)*
xi	2018-19 (Current year losses)		*(2xiv of schedule CYLA)*	*(3xiv of schedule CYLA)*	*(B43 of schedule BP, if –ve)*	*(C49 of schedule BP, if –ve)*	*(2viii+3viii+4viii) of item E of schedule CG)*	*((5viii+6viii) of item E of schedule CG)*	*(3e of schedule OS, if –ve)*
xii	Total loss Carried forward to future years								

Schedule UD **Unabsorbed depreciation and allowance under section 35(4)**

Sl No	Assessment Year	Depreciation			Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation	Amount of depreciation set-off against the current year income	Balance carried forward to the next year	Amount of brought forward unabsorbed allowance	Amount of allowance set-off against the current year income	Balance Carried forward to the next year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i	Current Assessment Year						
ii							
iii							
iv	Total		*(3xii of BFLA)*			*(4xii of BFLA)*	

Schedule ICDS **Effect of Income Computation Disclosure Standards on profit**

Sl. No.	ICDS	Amount (+) or (-)
(i)	(ii)	(iii)
I	Accounting Policies	
II	Valuation of Inventories *(other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)*	
III	Construction Contracts	
IV	Revenue Recognition	
V	Tangible Fixed Assets	
VI	Changes in Foreign Exchange Rates	
VII	Government Grants	
VIII	Securities *(other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)*	
IX	Borrowing Costs	
X	Provisions, Contingent Liabilities and Contingent Assets	
11a.	**Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)** *(if positive)*	
11b.	**Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)** *(if negative)*	

Schedule 10AA **Deduction under section 10AA**

DEDUCTION U/S 10AA

	Deductions in respect of units located in Special Economic Zone					
	Sl	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Sl	Amount of deduction	
	a	Undertaking No.1		a	*(item 17 of Annexure A of Form 56F for Undertaking 1)*	
	b	Undertaking No.2		b	*(item 17 of Annexure A of Form 56F for Undertaking 2)*	
	c	Total deduction under section 10AA (a + b)				c

Schedule 80G **Details of donations entitled for deduction under section 80G**

DETAILS OF DONATIONS

A	Donations entitled for 100% deduction without qualifying limit				
	Name and address of donee		PAN of Donee	Amount of donation	Eligible Amount of donation
	i				
	ii				
	iii				
	iv	Total			
B	Donations entitled for 50% deduction without qualifying limit				
	Name and address of donee		PAN of Donee	Amount of donation	Eligible Amount of donation
	i				
	ii				
	iii				
	iv	Total			

C	Donations entitled for 100% deduction subject to qualifying limit				
	Name and address of donee		PAN of Donee	Amount of donation	Eligible Amount of donation
	i				
	ii				
	iii				
	iv	Total			
D	Donations entitled for 50% deduction subject to qualifying limit				
	Name and address of donee		PAN of Donee	Amount of donation	Eligible Amount of donation
	i				
	ii				
	iii				
	iv	Total			
E	Total donations (Aiv + Biv + Civ + Div)				

Schedule 80-IA **Deductions under section 80-IA**

DEDUCTION U/S 80-IA						
a	Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) *[Infrastructure facility]*	a1	Undertaking no. 1	*(item 30 of Form 10CCB of the undertaking)*		
		a2	Undertaking no. 2	*(item 30 of Form 10CCB of the undertaking)*		
b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) *[Telecommunication services]*	b1	Undertaking no. 1	*(item 30 of Form 10CCB of the undertaking)*		
		b2	Undertaking no. 2	*(item 30 of Form 10CCB of the undertaking)*		
c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) *[Industrial park and SEZs]*	c1	Undertaking no. 1	*(item 30 of Form 10CCB of the undertaking)*		
		c2	Undertaking no. 2	*(item 30 of Form 10CCB of the undertaking)*		
d	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) *[Power]*	d1	Undertaking no. 1	*(item 30 of Form 10CCB of the undertaking)*		
		d2	Undertaking no. 2	*(item 30 of Form 10CCB of the undertaking)*		
e	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) *[Revival of power generating plant]* and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi) *[Cross-country natural gas distribution network]*	e1	Undertaking no. 1	*(item 30 of Form 10CCB of the undertaking)*		
		e2	Undertaking no. 2	*(item 30 of Form 10CCB of the undertaking)*		
f	Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2+ d1 + d2+ e1 + e2)				f	

Schedule 80-IB **Deductions under section 80-IB**

a	Deduction in respect of industrial undertaking located in Jammu & Kashmir [Section 80-IB(4)]	a1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		a2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
b	Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]	b1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		b2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
c	Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]	c1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		c2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
d	Deduction in the case of multiplex theatre [Section 80-IB(7A)]	d1	Undertaking no. 1	*(10(v) of Form 10CCBA of the undertaking)*
		d2	Undertaking no. 2	*(10(v) of Form 10CCBA of the undertaking)*
e	Deduction in the case of convention centre [Section 80-IB(7B)]	e1	Undertaking no. 1	*(10(v) of Form 10CCBB of the undertaking)*
		e2	Undertaking no. 2	*(10(v) of Form 10CCBB of the undertaking)*
f	Deduction in the case of company carrying on scientific research [Section 80-IB(8A)]	f1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		f2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
g	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	g1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		g2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
h	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	h1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		h2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
i	Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]	i1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		i2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
j	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	j1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		j2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
k	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	k1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		k2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
l	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	l1	Undertaking no. 1	*(11(v) of From 10CCBC)*
		l2	Undertaking no. 2	*(11(v) of From 10CCBC)*

	m	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)	m1	Undertaking no. 1	*(11(d) of From 10CCBD)*		
			m2	Undertaking no. 2	*(11(d) of From 10CCBD)*		
	n	Total deduction under section 80-IB (Total of a1 to m2)				n	

Schedule 80-IC or 80-IE **Deductions under section 80-IC or 80-IE**

DEDUCTION U/S 80-IC

	a	Deduction in respect of undertaking located in Sikkim				a1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
						a2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
	b	Deduction in respect of undertaking located in Himachal Pradesh				b1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
						b2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
	c	Deduction in respect of undertaking located in Uttaranchal				c1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
						c1	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
	d	Deduction in respect of undertaking located in North-East						
		da	Assam	da1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*		
				da2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*		
		db	Arunachal Pradesh	db1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*		
				db2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*		
		dc	Manipur	dc1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*		
				dc2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*		
		dd	Mizoram	dd1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*		
				dd2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*		
		de	Meghalaya	de1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*		
				de2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*		
		df	Nagaland	df1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*		
				df2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*		
		dg	Tripura	dg1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*		
				dg2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*		
		dh	Total deduction for undertakings located in North-east (total of da1 to dg2)				dh	
	e	Total deduction under section 80-IC or 80-IE (a + d + c + dh)					e	

Schedule VI-A **Deductions under Chapter VI-A**

TOTAL DEDUCTIONS

	1	Part B- Deduction in respect of certain payments							
		a	80G		b	80GGB			
		c	80GGA		d	80GGC			
		Total Deduction under Part B (a + b + c +d)						1	
	2	Part C- Deduction in respect of certain incomes							
		e	80-IA	*(f of Schedule 80-IA)*	f	80-IAB			
		g	80-IAC		h	80-IB	*(n of Schedule 80-IB)*		
		i	80-IBA		j	80-IC/ 80-IE	*(e of Schedule 80-IC/ 80-IE)*		
		k	80JJA		l	80JJAA	*(10 of Annexure to Form 10DA)*		
		m	80LA	*(9 of Annexure to Form 10CCF)*					
		Total Deduction under Part C (total of e to m)						2	
	3	Total deductions under Chapter VI-A (1 + 2)						3	

Schedule SI **Income chargeable to tax at special rates** *[Please see instruction Number-7(ii) for section and rate of tax]*

SPECIAL RATE

Sl No	Section/Description	☑	Special rate (%)	Income (i)	Tax thereon (ii)
1	111A (STCG on shares/equity oriented MF on which STT paid)	☐	15	*(5v of schedule BFLA)*	
2	115AD (STCG for FIIs on securities where STT not paid)	☐	30	*(5vi of schedule BFLA)*	
3	112 proviso (LTCG on listed securities/ units without indexation)	☐	10	*(part of 5viii of schedule BFLA)*	

4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	☐	10	*(part of 5viii of schedule BFLA)*	
5	115AB (LTCG for non-resident on units referred in section115AB)	☐	10	*(part of 5viii of schedule BFLA)*	
6	115AC (LTCG for non-resident on bonds/GDR)	☐	10	*(part of 5viii of schedule BFLA)*	
7	115AD (LTCG for FII on securities)	☐	10	*(part of 5viii of schedule BFLA)*	
8	112 (LTCG on others)	☐	20	*(5ix of schedule BFLA)*	
9	115B (Profits and gains of life insurance business)	☐	12.50	*(part of 37ixa of schedule BP)*	
10	115AC (Income of a non -resident from bonds or GDR purchased in foreign currency)	☐	10	*(part of 1fii of schedule OS)*	
11	115BB (Winnings from lotteries, puzzles, races, games etc.)	☐	30	*(1 fiof schedule OS)*	
12	115BBD (Dividend received from specified foreign company)	☐	15	*(part of 1fiv of schedule OS)*	
13	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	☐	60	*(1fii of schedule OS)*	
14	115A(b) (Income of a foreign company from Royalty)	☐	25	*(part of 1fiv of schedule OS)*	
15	Chargeable under DTAA rate	☐		*(part of 1fvi of schedule OS + A8b and B9b of schedule CG)*	
16	115BBF (Tax on income from patent)				
	a	Income under head business or profession	☐	10	*(3d of schedule BP)*	
	b	Income under head other sources	☐	10	*(1fiii of schedule OS)*	
17	115BBG (Tax on income from transfer of carbon credits)				
	a	Income under head business or profession	☐	10	*(3e of schedule BP)*	
	b	Income under head other sources	☐	10	*(1fiv of schedule OS)*	
18		☐			
			Total		

Schedule EI **Details of Exempt Income (Income not to be included in Total Income)**

EXEMPT INCOME						
1	Interest income			1	
2	Dividend income			2	
3	Long-term capital gains from transactions on which Securities Transaction Tax is paid			3	
4	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i		
	ii	Expenditure incurred on agriculture	ii		
	iii	Unabsorbed agricultural loss of previous eight assessment years	iii		
	iv	Net Agricultural income for the year (i – ii – iii) *(enter nil if loss)*		4	
5	Others, including exempt income of minor child *(please specify)*			5	
6	Total (1+2+3+4+5)			6	

Schedule PTI **Pass Through Income details from business trust or investment fund as per section 115UA, 115UB**

PASS THROUGH INCOME	Sl.	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Amount of income	TDS on such amount, if any
	1.			i	House property		
				ii	Capital Gains		
					a Short term		
					b Long term		
				iii	Other Sources		
				iv	Income claimed to be exempt		
					a u/s 10(23FBB)		
					b u/s ……..		
					c u/s …….		
	2.			i	House property		
				ii	Capital Gains		
					a Short term		
					b Long term		
				iii	Other Sources		
				iv	Income claimed to be exempt		
					a u/s 10(23FBB)		
					b u/s ……..		
					c u/s …….		

NOTE ► Please refer to the instructions for filling out this schedule.

Schedule MAT **Computation of Minimum Alternate Tax payable under section 115JB**

MINIMUM			
1	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II of Schedule III to the Companies Act, 2013 (If yes, write 'Y', if no write 'N')	☐
2	If 1 is no, whether profit and loss account is prepared in accordance with the provisions of the Act governing such company (If yes, wr ite 'Y', if no write 'N')	☐

3	Whether, for the Profit and Loss Account referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write 'Y', if no write 'N')					☐
4	Profit after tax as shown in the Profit and Loss Account (enter item 48 of Part A -P&L)			4		
5	Additions (if debited in profit and loss account)					
	a	Income-tax paid or payable or its provision -including the amount of deferred tax and the provision thereof	5a			
	b	Reserve (except reserve under section 33AC)	5b			
	c	Provisions for unascertained liability	5c			
	d	Provisions for losses of subsidiary companies	5d			
	e	Dividend paid or proposed	5e			
	f	Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	5f			
	g	Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86	5g			
	h	Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB	5h			
	i	Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB	5i			
	j	Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF	5j			
	k	Depreciation attributable to revaluation of assets	5k			
	l	Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB	5l			
	m	Others *(including residual unadjusted items and provision for diminution in the value of any asset)*	5m			
	n	Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l+5m)			5n	
6	Deductions					
	a	Amount withdrawn from reserve or provisions if credited to Profit and Loss account	6a			
	b	Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	6b			
	c	Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	6c			
	d	Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account	6d			
	e	Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB	6e			
	f	Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB	6f			
	g	Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB	6g			
	h	Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB	6h			
	i	Loss brought forward or unabsorbed depreciation whichever is less	6i			
	j	Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	6j			
	k	Others *(including residual unadjusted items and the amount of deferred tax credited to P&L A/c)*	6k			
	l	Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)			6l	
7	Book profit under section 115JB (4+ 5n – 6l)				7	
8	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, furnish the details below:-					☐ Yes ☐ No
	A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB					
	a	Amounts credited to other comprehensive income in statement of profit & loss under the head *"items that will not be reclassified to profit & loss"*			8a	
	b	Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger			8b	
	c	One fifth of the transition amount as referred to in section 115JB (2C) (*if applicable*)			8c	
	d	Others (including residual adjustment)			8d	
	e	Total additions (8a + 8b + 8c + 8d)			8e	
	B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB					
	f	Amounts debited to other comprehensive income in statement of profit & loss under the head *"items that will not be reclassified to profit & loss"*			8f	

	g	Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8g		
	h	One fifth of the transition amount as referred to in section 115JB (2C) (*if applicable*)	8h		
	i	Others (including residual adjustment)	8i		
	j	Total deductions (8f + 8g + 8h + 8i)	8j		
9		Deemed total income under section 115JB (7 + 8e – 8j)	9		
10		Tax payable under section 115JB	10		

Schedule MATC Computation of tax credit under section 115JAA

MAT CREDIT

1	Tax under section 115JB in assessment year 2018-19 (1d of Part-B-TTI)					1		
2	Tax under other provisions of the Act in assessment year 2018-19 (2f of Part-B-TTI)					2		
3	Amount of tax against which credit is available *[enter (2 – 1) if 2 is greater than 1, otherwise enter 0]*					3		
4	Utilisation of MAT credit Available *[Sum of MAT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward]*							
	S.No	Assessment Year (A)	MAT Credit			MAT Credit Utilised during the Current Year (C)		Balance MAT Credit Carried Forward (D)= (B3) – (C)
			Gross (B1)	Set-off in earlier years (B2)	Balance Brought forward (B3)=(B2)-(B1)			
	i	2008-09						
	ii	2009-10						
	iii	2010-11						
	iv	2011-12						
	v	2012-13						
	vi	2013-14						
	vii	2014-15						
	viii	2015-16						
	ix	2016-17						
	x	2017-18						
	xi	2018-19 *(enter 1 -2, if 1>2 else enter 0)*						
	xii	Total						
5	Amount of tax credit under section 115JAA utilised during the year *[enter 4(C)ix]*					5		
6	Amount of MAT liability available for credit in subsequent assessment years *[enter 4(D)ix]*					6		

Schedule- DDT Details of tax on distributed profits of domestic companies and its payment

DIVIDEND DISTRIBUTION TAX

Sl	Description			Details of 1st dividend		Details of 2nd dividend		Details of 3rd dividend	
(i)	(ii)			(iii)		(iv)		(v)	
1	Date of declaration or distribution or payment, whichever is earliest, of dividend by domestic company			(DD/MM/YYYY)		(DD/MM/YYYY)		(DD/MM/YYYY)	
2	Rate of dividend, declared, distributed or paid								
3	Amount of dividend declared, distributed or paid								
4	Amount of reduction as per section 115-O(1A)								
5	Tax payable on dividend declared, distributed or paid	a	Additional income-tax @15% payable under section 115-O on (3-4)						
		b	Surcharge on 'a'						
		c	Education cess on (a+b)						
		d	Total tax payable (a+b+c)						
6	Interest payable under section 115P								
7	Additional income-tax and interest payable (5d + 6)								
8	Tax and interest paid								
9	Net payable/refundable (7-8)								
10	Date(s) of deposit of dividend distribution tax			Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)
11	Name of Bank and Branch								
12	BSR Code								
13	Serial number of challan								
14	Amount deposited								

Schedule- BBS Details of tax on distributed income of a domestic company on buy back of shares, not listed on stock exchange

TAX ON BUY BACK OF SHARES

Sl	Description			Details of 1st buy-back		Details of 2nd buy-back		Details of 3rd buy-back	
(i)	(ii)			(iii)		(iv)		(v)	
1	Date of payments of any consideration to the shareholder on buy back of share			(DD/MM/YYYY)		(DD/MM/YYYY)		(DD/MM/YYYY)	
2	Amount of consideration paid by the company on buy-back of shares								
3	Amount received by the company for issue of such shares								
4	Distributed Income of the company (2 – 3)								
5	Tax payable on distributed income	a	Additional income-tax @20% payable under section 115QA on 4						
		b	Surcharge on 'a'						
		c	Education cess on (a+b)						
		d	Total tax payable (a+b+c)						
6	Interest payable under section 115QB								
7	Additional income-tax and interest payable (5d + 6)								
8	Tax and interest paid								
9	Net payable/refundable (7-8)								
10	Date(s) of deposit of tax on distribution income			Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)
11	Name of Bank and Branch								
12	BSR Code								
13	Serial number of challan								
14	Amount deposited								

Schedule FSI Details of Income from outside India and tax relief

INCOME FROM OUTSIDE INDIA AND TAX RELIEF

Sl.	Country Code	Taxpayer Identification Number	Sl.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e)= (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)
1			i	House Property					
			ii	Business or Profession					
			iii	Capital Gains					
			iv	Other sources					
				Total					
2			i	House Property					
			ii	Business or Profession					
			iii	Capital Gains					
			iv	Other sources					
				Total					

NOTE ► *Please refer to the instructions for filling out this schedule.*

Schedule TR Summary of tax relief claimed for taxes paid outside India

TAX RELIEF FOR TAX PAID OUTSIDE INDIA

1 Details of Tax relief claimed

Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Section under which relief claimed (specify 90, 90A or 91)
(a)	(b)	(c)	(d)	(e)
Total				

2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) *(Part of total of 1(d))*	2	
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) *(Part of total of 1(d))*	3	
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below	4	Yes/No

	a	Amount of tax refunded		b	Assessment year in which tax relief allowed in India	
NOTE ►	*Please refer to the instructions for filling out this schedule.*					

Schedule FA Details of Foreign Assets and Income from any source outside India

DETAILS OF FOREIGN ASSETS

A Details of Foreign Bank Accounts held (including any beneficial interest) at any time during the previous year

Sl No	Country Name and Code	Name and Address of the Bank	Account holder name	Status- Owner/ Beneficial owner/ Beneficiary	Account Number	Account opening date	Peak Balance During the Year *(in rupees)*	Interest accrued in the account	Interest taxable and offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											

B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the previous year

Sl No	Country Name and code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment *(at cost) (in rupees)*	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											

C Details of Immovable Property held (including any beneficial interest) at any time during the previous year

Sl No	Country Name and code	Address of the Property	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment *(at cost) (in rupees)*	Income derived from the property	Nature of Income	Income taxable and offered in this return		
								Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)										
(ii)										

D Details of any other Capital Asset held (including any beneficial interest) at any time during the previous year

Sl No	Country Name and code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment *(at cost) (in rupees)*	Income derived from the asset	Nature of Income	Income taxable and offered in this return		
								Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)										
(ii)										

E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the previous year and which has not been included in A to D above.

Sl No	Name of the Institution in which the account is held	Address of the Institution	Name of the account holder	Account Number	Peak Balance/ Investment during the year *(in rupees)*	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
								Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)										
(ii)										

F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor

Sl No	Country Name and code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											

G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession

Sl No	Country Name and code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return		
						Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)								

NOTE ► *Please refer to instructions for filling out this schedule*

Schedule GST **Break-up of total expenditure with entities registered or not registered under the GST** (*Details in respect of expenditure on or after 01st July, 2017 to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)*

DETAILS OF GST	Sl. No.	Total amount of Expenditure during the year (*aggregate of expenditure reported at items 6, 8 to 35, 37 & 38 of Part-A-P&L / P&L – Ind AS)*	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)

NOTE ► *Please refer to instructions for filling out this schedule.*

Schedule FD **Break-up of payments/receipts in Foreign currency** *(to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)*

Foreign Currency Transaction	S. No.		Amount (in Rs.)
	i	Payments made during the year on capital account	
	ii	Payments made during the year on revenue account	
	iii	Receipts during the year on capital account	
	iv	Receipts during the year on revenue account	

NOTE ► *Please refer to instructions for filling out this schedule.*

In this chapter we have discussed only submission of ITR-6. For the purpose of log in the required web address is as given below.

https://www.incometaxindiaefiling.gov.in/help/?lang=eng

UNIT - 15

E-FILLING OF RETURN – ONLINE PAN APPLICATION



Online Application of for New PAN (Form 49A) →

Guidelines →

- An applicant will fill Form 49A online and submit the form.
- If there are any errors, rectify them and re-submit the form.
- A confirmation screen with all the data filled by the applicant will be displayed.
- The applicant may either edit or confirm the same.
- On confirmation, an acknowledgement will be displayed. The acknowledgement will contain a unique 15-digit acknowledgement number.
- The applicant is requested to save and print this acknowledgement.
- 'Individual' applicants should affix two recent colour photographs with white background (size 3.5 cm x 2.5 cm) in the space provided in the acknowledgement. The photographs should not be stapled or clipped to the acknowledgement. The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the acknowledgement.
- Signature / Left Thumb Impression should only be within the box provided in the acknowledgement. The signature should not be on the photograph affixed on right side of the form. In case of applicants other than 'Individuals', the authorized signatory shall sign the acknowledgement and affix the appropriate seal or stamp. The signature should not be on photograph. If there is any mark on photograph such that it hinders the clear visibility of the face of the applicant, the application will not be accepted.
- Signature / Left hand thumb impression should be provided across the photo affixed on the left side of the form in such a manner that portion of signature/impression is on photo as well as on acknowledgement.
- Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer under official seal and stamp.
- If communication Address is within India
  - The fee for processing PAN application is 96.00 (85.00 + 12.36% service tax).
  - Payment can be made either by
    - Demand Draft
    - Cheque
    - Credit Card / Debit Card
    - Net Banking
- If any of addresses i.e. office address or residential address is a foreign address, the payment can be made only by way of Credit Card / Debit card and Demand Draft payable at Mumbai.
- If communication Address is outside India
  - The fee for processing PAN application is 962.00 [(Application fee 85.00 + Dispatch Charges 771.00) + 12.36% service tax].
  - Payment can be made only by way of Credit Card / Debit card and Demand Draft payable at Mumbai.
  - At present the facility for dispatch of PAN cards outside India is available for a select list of countries. Applicants from other countries may contact NSDL at the contact details given in point (v) below.

This point is not applicable if applicant is providing the representative assessee details in the point no.14 of application form.

- Demand draft and cheque should be drawn in favour of 'NSDL - PAN'.
- Demand draft shall be payable at Mumbai and the acknowledgement number should be mentioned on the reverse of the demand draft.
- Applicants making payment by cheque shall deposit a local cheque (drawn on any bank) with any HDFC Bank branch across the country (except Dahej). The applicant shall mention NSDLPAN on the deposit slip. List of HDFC Bank Branches.
- Credit card / Debit card / Net banking payment

Persons authorized to make Credit card / Debit card / Net banking payment are as below:

Category of Applicant	**Payment by Credit Card / Debit Card / Net Banking can be made by / for**
Individual	Self, immediate family members (parents, spouse, children)
HUF	Karta of the HUF
Company	Any Director of the Company
Firm / Limited Liability Partnership	Any Partner of the Firm / Limited Liability Partnership
Association of Person(s) / Body of Individuals/ Association of Person(s) Trust / Artificial Juridical Person / Local Authority	Authorized Signatory covered under section 140 of Income Tax Act, 1961

Applicants making online payment using credit card / debit card will be charged an additional charge of upto 2% (plus applicable taxes) of application fee by the bank providing gateway facility. Additionally, the conversion/exchange rates may also be levied by the card issuing bank, as per prevailing rates.

Applicants making payment through Net Banking facility will be charged an additional surcharge of 4.00 + service tax for payment gateway facility.

On successful credit card / debit card / net banking payment acknowledgement will be displayed. Applicant shall save and print the acknowledgement and send to NSDL as mentioned in point (p) & (q) below.

- The acknowledgement duly signed, affixed with photograph (in case of 'Individuals') alongwith Demand Draft, if any, and proof of identity (name in the application should be same as in the proof of identity) & proof of address (Individuals, HUFs, Body of Individuals, Association of Persons & Artificial Juridical Person should provide proof of address of residence stated in the application) as specified in the application form is to be sent to NSDL at 'Income Tax PAN Services Unit, NSDL e-Governance Infrastructure Limited, 5th floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bungalow Chowk, Pune - 411016'
- Super scribe the envelope with 'APPLICATION FOR PAN - Acknowledgement Number' (e.g. 'APPLICATION FOR PAN - 881010100000097').
- Your acknowledgement, Demand Draft, if any, and proofs, should reach NSDL within 15 days from the date of online application.
- Applications received with demand draft or cheque as mode of payment shall be processed only on receipt of relevant proofs and realization of payment.
- For more information:
  - Call PAN/TDS Call Centre at 020 - 27218080; Fax: 020 – 27218081
  - e-mail us at: tininfo@nsdl.co.in mailto:tininfo@nsdl.co.in
  - ASMS NSDLPAN <space> Acknowledgement No. & send to 57575 to obtain application status.
  - Write to: INCOME TAX PAN SERVICES UNIT (Managed by NSDL e-Governance Infrastructure Limited), 5th floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bungalow Chowk, Pune – 411016.

UNIT - 16

E-FILLING OF RETURN – CUSTOM DUTY AUTOMATION



Custom Duty→

Introduction→

Custom duty is on imports into India and export out of India. Section 12 of Custom Act, often called charging section, provided that duties of Customs shall be levied at such rates as may be specified under the Custom Tariff Act, 1975', or any other law for the time being in force, on goods imported into, or, exported from, India,

Procedure for getting IEC Code→

Definition of IEC Code→

IEC Code is unique 10 digit code issued by DGFT – Director General of Foreign Trade , Ministry of Commerce, Government of India to Indian Companies.

Full form of IEC Code→

Full From of IEC Code is "Importer Exporter Code ". To import or export in India, IEC Code is mandatory. No person or entity shall make any Import or Export without IEC Code Number.

IEC Code No Notification→

Directorate General of Foreign Trade(DGFT) issued a Policy Circular No.15 (RE-2006)/2004-2009 Date: 27th July, 2006) for New System for issuance of Importer-Exporter Code Number.

Eligibility, Legal Provisions and Conditions for IEC Code Number→

Eligibility condition and Legal Provisions are given for IEC Code Number Application in Foreign Trade (Regulation) Rules, 1993 Ministry of Commerce, Notification No. GSR 791 (E), dated 30-12-1993.

Application for Grant of IEC Number→

An application for grant of IEC number shall be made by the Registered/Head Office of the applicant and apply to the nearest Regional Authority of Directorate General Foreign Trade, the Registered office in case of company and Head office in case of others, falls in the 'Aayaat Niryaat Form - ANF2A' and shall be accompanied by documents prescribed therein. In case of STPI/ EHTP/ BTP units, the Regional Offices of the DGFT having jurisdiction over the district in which the Registered/ Head Office of the STPI unit is located shall issue or amend the IECs.

Only one IEC would be issued against a single PAN number. Any proprietor can have only one IEC number and in case there are more than one IECs allotted to a proprietor, the same may be surrendered to the Regional Office for cancellation.

IEC Code Online Application Form→

The application can be download Form in PDF or Word. This is called "Aayaat Niryaat Form - ANF2A". Along with IEC Code Number Application Form it is necessary to submit Appendix-18B Attested by Applicant's Banker in his letter head with two passport size photo).

List Of Regional Authorities Of DGFT And The Corresponding Office of Reserve Bank Of India, Exchange Control Department→

You can find the list of Foreign Exchange Control Department of the RBI as given in Appendix-18D.

Validity of IEC Code No→

An IEC number allotted to an applicant shall be valid for all its branches/divisions/units/factories as indicated in the format of IEC given in Appendix- 18B.

Duplicate Copy of IEC Number→

Where an IEC Number is lost or misplaced, the issuing authority may consider requests for grant of a duplicate copy of IEC number, if accompanied by an affidavit.

Surrender of IEC Number→

If an IEC holder does not wish to operate the allotted IEC number, he may surrender the same by informing the issuing authority. On receipt of such intimation, the issuing authority shall immediately cancel the same and electronically transmit it to DGFT for onward transmission to the Customs and Regional Authorities.

Application Fee For IEC Code Number→

Application Fee : ₹ 250.00

Mode of Payment : In Demand Draft/ Pay Order from any designated bank in favour of Zonal Joint Director General of Foreign Trade or Payment through EFT (Electronic Fund Transfer by Nominated Bank by DGFT Like HDFC Bank, ICICI Bank, State Bank of India, UTI Bank, Punjab National Bank, Central Bank etc) or Application fee can deposited by TR6 Challan with Duplicate Copy in any branch of Central Bank of India and TR6 Challan need to be submit along with IEC Code Application.

Specified fee shall be paid for making an application under any provision of the Policy and Handbook of Procedure Volume-I.. The scale of fee, mode of payment, procedure for refund of fee and the categories of persons exempted from the payment of fee are contained in Appendix-21B.

Territorial Jurisdiction of Regional Authorities→

Every application, unless otherwise specified, shall be submitted to the Regional Authority of Directorate General Foreign Trade, as per the territorial jurisdiction of the Regional authorities indicated in Policy and Handbook of Procedure Volume-I.

Filing of Application→

Application can be filed online in DGFT website, details of online links are given below.

Every application for an Import/Export licence/ certificate/ Authorisation/ permission or any other purpose should be complete in all respects as required under the relevant provisions of the Policy/ Procedures and shall be signed by the applicant as defined inparagraph 9.9 of the Policy. An incomplete application is liable to be rejected giving specific reason for rejection. However in case of manual applications, the applicant would furnish a soft copy of the application in MS word format.

Profile of Importer/ Exporter→

Each Importer/Exporter shall be required to file importer/ exporter profile once with the Regional Authority in Part 1 of 'Aayaat Niryaat Form - ANF2A'. Regional Authority shall enter the information furnished in Part 1 of 'Aayaat Niryaat Form ANF-2A' in their database so as to dispense with the need for asking the repetitive information. In case of any change in the information given in Part 1 of 'Aayaat Niryaat Form ANF-2A', importer/exporter shall intimate the same to the Regional Authority.

Self Addressed Stamped Envelope→

The applicant shall furnish a self addressed envelope of 40 × 15 cm with postal stamp affixed on the envelope as follows for all documents required to be sent by Speed Post:

- Within local area ₹ 25.00
- Up to 200 Kms. ₹ 25.00
- Between 200 to 1000 Kms ₹ 30.00
- Beyond 1000 Kms. ₹ 50.00

Guidelines for Application of IEC Code Number→

Mandatory Requirements to apply for IEC Code Number

- Covering letter
- Fill Part A, B & D of the application form.
- Application must be accompanied by documents as per details given below:
  - Bank Certificate from the bank on Bank letter head as per proforma (Part B) given in the application.
    - ➢ In case of Proprietorship firms, please furnish
      - ✓ Date of Birth of individual
      - ✓ Number of IECs held along with their details
    - ➢ In case of Companies, please furnish
      - ✓ Extract of Board of Resolution.
      - ✓ MOA with Form 32 and ROC in case of change in Directors.
    - ➢ In case of others
      - ✓ Notorised Partnership Deed showing date of formation.
      - ✓ No Objection Certificate from other partners/HUF.
  - Self certified copy of Permanent Account Number (PAN) issued by income Tax Authorities.
  - Two copies of passport size photographs of the applicant. The photograph pasted on the banker's certificate must be attested by the banker with Seal and Signature of the applicant.
- The application must be submitted in Duplicate.
- Each individual page of the application must be signed by the applicant.
- Self addressed envelope stamped with ₹ 25 (Local Address) & for others ₹ 30. These documents may be kept secured in a file cover.

How to submit IEC Code application→

Application can be submitted in person/by Authorised Employee of the Company at the R & I counters in the office Or It can be sent by post/courier.

Processing of IEC Code Application→

The application can be submitted at the counter in person at the office or it can be sent through Post/Courier. An acknowledgement in form of a receipt having File Number is generated on receipt of application. The file number is used for any correspondence/query regarding the IEC application

submitted to the office. The application is then sent to IEC section where it is processed. If the application is found complete in all aspects (as per requirements prescribed) an IEC is generated, or else a deficiency letter stating the nature of deficiency is prepared and sent to the applicant. Replies are awaited in cases where deficiency letter is issued and after due compliance by the applicant the IEC is allotted.

Issue and Despatch of IEC Code→

IEC allotment letter is sent through post at the registered office mentioned by the applicant in the application. Similarly deficiency letters are sent to applicant by post.

File No for IEC application→

A new option to know the file number has been introduced for all exporter who are sending their application through Post/Courier. The applicant has to input PAN number to get the file number.

Status of IEC Application→

The applicant can know the status of the IEC application using option "Status of IEC Application" on the website of CLA.

IEC issued day wise

IEC's issued daily can be viewed on the website using option "IEC issued day wise"

File No for IEC application

Applicant's who have sent their application through post/courier can know their file number using option "File No for IEC application".

IEC Code Number Related links→

DGFT Online IEC Code Number Application Form -ANF-2A

View Your IEC Status : http://dgft.delhi.nic.in:8100/dgft/iecprint

IEC Status at Custom(BIN) : http://164.100.9.176/iecstatus.html

http://www.dgft.gov.in/dgftcla

http://www.dgft.gov.in

http://www.icegate.gov.in

Bill of Entry→

Introduction→

All goods imported into India have to pass through the procedure of customs for proper examination, appraisal, assessment and evaluation. This helps the custom authorities to charge the proper tax and also check the goods against the illegal import. Also it is important to note that no import is allowed in India if the importer doesn't have the IEC number issued by the DFGT. There is no requirement of IEC number if the goods are imported for the personal use.

Bill of Entry→

A Bill of Entry also known as Shipment Bill is a statement of the nature and value of goods to be imported or exported, prepared by the shipper and presented to a customhouse. The importer clearing the goods for domestic consumption has to file bill of entry in four copies; original and duplicate are meant for customs, third copy for the importer and the fourth copy is meant for the bank for making remittances.

If the goods are cleared through the EDI system, no formal Bill of Entry is filed as it is generated in the computer system, but the importer is required to file a cargo declaration having prescribed particulars

required for processing of the entry for customs clearance. In the non-EDI system along with the bill of entry filed by the importer or his representative the following documents are also generally required:-

- Signed invoice
- Packing list
- Bill of Lading or Delivery Order/Airway Bill
- GATT declaration form duly filled in
- Importers/ CHA's declaration
- License wherever necessary
- Letter of Credit/Bank Draft/wherever necessary
- Insurance document
- Import license
- Industrial License, if required
- Test report in case of chemicals
- Adhoc exemption order
- DEEC Book/DEPB in original
- Catalogue, Technical write up, Literature in case of machineries, spares or chemicals as may be applicable
- Separately split up value of spares, components machineries
- Certificate of Origin, if preferential rate of duty is claimed
- No Commission declaration

Amendment of Bill of Entry→

Whenever mistakes are noticed after submission of documents, amendments to the bill of entry is carried out with the approval of Deputy/Assistant Commissioner.

Green Channel facility→

Some major importers have been given the green channel clearance facility. It means clearance of goods is done without routine examination of the goods. They have to make a declaration in the declaration form at the time of filing of bill of entry. The appraisement is done as per normal procedure except that there would be no physical examination of the goods.

Payment of Duty→

Import duty may be paid in the designated banks or through TR-6 challans. Different Custom Houses have authorised different banks for payment of duty and is necessary to check the name of the bank and the branch before depositing the duty.

Prior Entry for Shipping Bill or Bill of Entry→

For faster clearance of the goods, provision has been made in section 46 of the Act, to allow filing of bill of entry prior to arrival of goods. This bill of entry is valid if vessel/aircraft carrying the goods arrive within 30 days from the date of presentation of bill of entry.

Specialized Schemes→

Import of goods under specialized scheme such as DEEC and EOU etc is required to execute bonds with the custom authorities. In case failure of bond, importer is required to pay the duty livable on those goods. The amount of bond would be equal to the amount of duty livable on the imported goods.

The bank guarantee is also required along with the bond. However, the amount of bank guarantee depends upon the status of the importer like Super Star Trading House/Trading House etc.

Bill of Entry for Bond/Warehousing→

A separate form of bill of entry is used for clearance of goods for warehousing. Assessment of this bill of entry is done in the same manner as the normal bill of entry and then the duty payable is determined.

Electronic Submission under EDI system→

Customs work at many ports has been computerized. In that case, the Bill of Entry has to be filled electronically, i.e. through Customs EDI system through computerization of work. Procedure for the same has been prescribed vides Bill of Entry (Electronic Declaration) Regulations, 1995.

The board procedures to be followed for export are as follows:

- Submit Shipping Bill for export to customs authorities.
- Submit invoice, packing lists, contracts, export license (if applicable) and other related documents.
- Submit necessary declaration for export. Submit GR/SDF/SOFTEX from as required under FEMA Excise ARE-1 form
- Nothing of Shipping Bill by customs officer
- Assessment i.e. valuation and classification of goods. Checking of Advance License. If applicable
- Custom check weather export is restricted/prohibited
- Examination of goods by customs officer
- Pay export duty, if applicable
- Stuffing of container, if not already done
- 'Let export' Order by customs officer
- Obtain ARE-1 form duty signed by customs officer. Obtain Bill of Lading from shipping company. Submit proof of export to excise authorizes.

Complete formalities relating to claim of duty drawback.

UNIT - 17

E-FILLING OF RETURN – ESIC

Applicability→

Under Section 2(12) The Act is applicable to the factories employing 10 or more persons irrespective of whether power is used in the process of manufacturing or not.

- Under Section 1(5) of the Act, the Scheme has been extended to shops, hotels, restaurants, cinemas including preview theatre, road motor transport undertakings and newspaper establishment employing 20 or more persons.
- Further, u/s 1(5) of the Act, the Scheme has been extended to Private Medical and Educational Institutions employing 20 or more persons in certain States .
- The State Govt. has been requested to issue notification under Section 1(5) on the lines of Section 2(12) keeping the threshold limit for coverage as 10 employees instead of 20.
- The existing wage-limit for coverage under the Act, is Rs.15,000/- per month (with effect from 01.05.2010).

AREAS COVERED→
The ESI Scheme is being implemented area-wise by stages. The Scheme has already been implemented in different areas in the following States/Union Territories

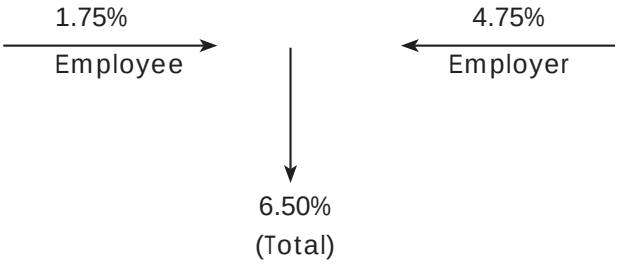
STATES→
All the States except Nagaland, Manipur, Tripura, Sikkim, Arunachal Pradesh and Mizoram.

UNION TERRITORIES→
Delhi, Chandigarh and Pondicherry

Contribution→

This is a contribution of both Employer and Employee

Contribution - of wages:-



Wages→

It includes:- Basic pay , DA, HRA, City compensatory allowance ,overtime wages payment for day of rest , production incentives, bonus.

Excludes→

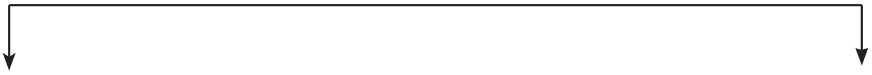
Any traveling allowance or the value of any travelling concession paid by employer, contribution paid by employer to any pension Provident Fund under ESI Act, Benefits paid under ESI scheme, encashment of leave.

- Date of payment (if delay interest paid @ 12%)
- In Form-6 with copies of challan
- Form-01- Application for registration.
- Form-1- Declaration by persons in employment engaged after appointed day.
- Form-10- Employees registration form.
- Form-3 Return of declaration form – This is a covering letter for the declaration forms to be submitted in duplicate to the appropriate office.
- Form-6- Return of contribution – Submit this form qudruplicate to the regional office along with 6 challan of deposit with in 30 days of the end of every contribution period.
- Form -86- Certificate of employment issued to insuredt person by employer
- Registers / Files to be maintained by the employer.
- Form-7- Every employer shall maintain a register in form -7 in respect of every employee of this factory- preserve it for a period of 5 years from the date of the last entry therein.
- Form-15- Appropriate particulars of any accident causing personal injury to an insured person may entered - preserve if for a period of 5 years from the date of last entry thereon.

Applicability→

ESI applies on all factories other than seasonal facilities.

Factories



(Using power)
10 or more person

(Non power manufacturing units)
20 or more person.

ESI Act Shall continue to be governed by the act notwithstanding than no of persons employed fall below the limit subrecoverly.

Provisions enclosed as follows:

- Shops
- Hotels – Resturents
- Rood motor transport undertaking

Registration →

Steps 1:

Application in Form-01→ within 15 days→ Regional office→ After satisfaction allot code no →Employee

Step-2:

After step-1 employer shall determine- (a) Employee coverable (b) Declaration shall be filled by employee.

Registration – 1A→

Every employer shall maintain a register in form-7 in respect every employee engaged by him.

Penal Provisions→

- For employees' contribution : Imprisonment for minimum 2 yrs. to maximum 5 yrs. and/or fine of ₹25,000/- .
- For employer's contribution : Imprisonment for minimum 6 months to maximum 3 yrs. and/or fine of ₹10,000/- .

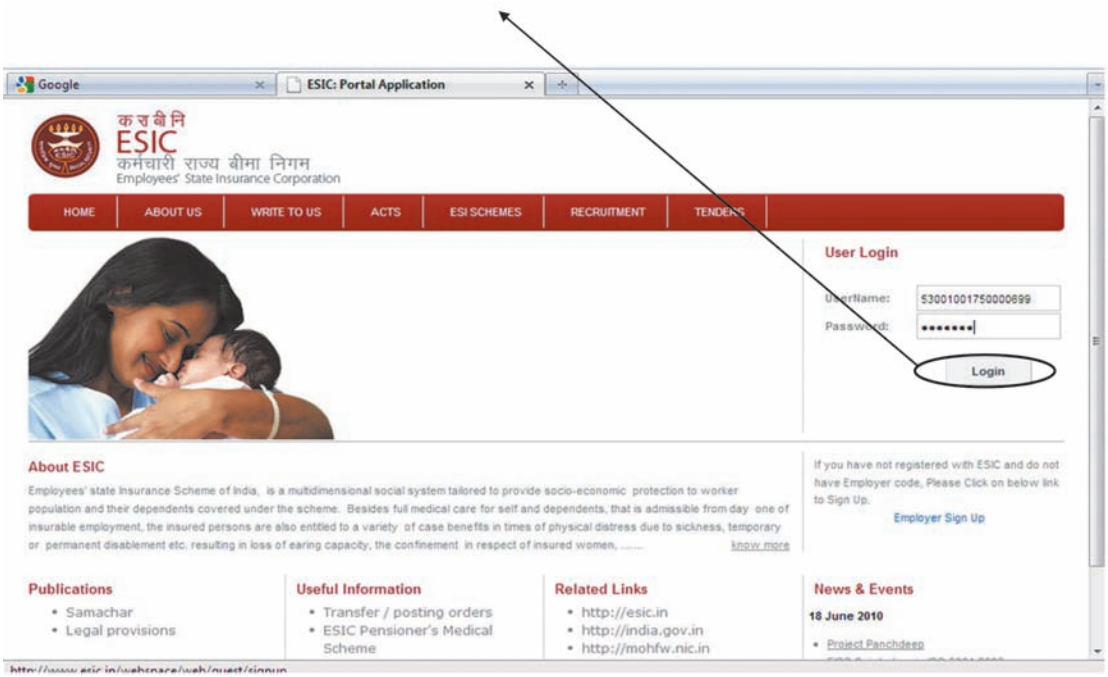
RECORDS TO BE KEPT READY FOR ESI INSPECTION→

- Attendance Register/Muster Roll.
- Salary/Wage Register/Payroll.
- EC (Employee's & Employer's Contribution) Statement.
- Employees' Register U/R 32 (Form 7).
- Accident Register U/R 66.
- Return of Contribution (RC-Form 6).
- Return of Declaration Forms (RDF - Form 3).
- Receipted Copies of Challans.
- Books of Account viz Cash/Bank, Expense Register, Sales/Purchase Register, Petty Cash Book, Ledger, Supporting Bills asnd Vouchers, a/w Delivery Challans (if any).

SCREEN FOR LOGIN AND REGISTRATION→

• Employer will log in to ESIC official Web Site:- www.esic.in

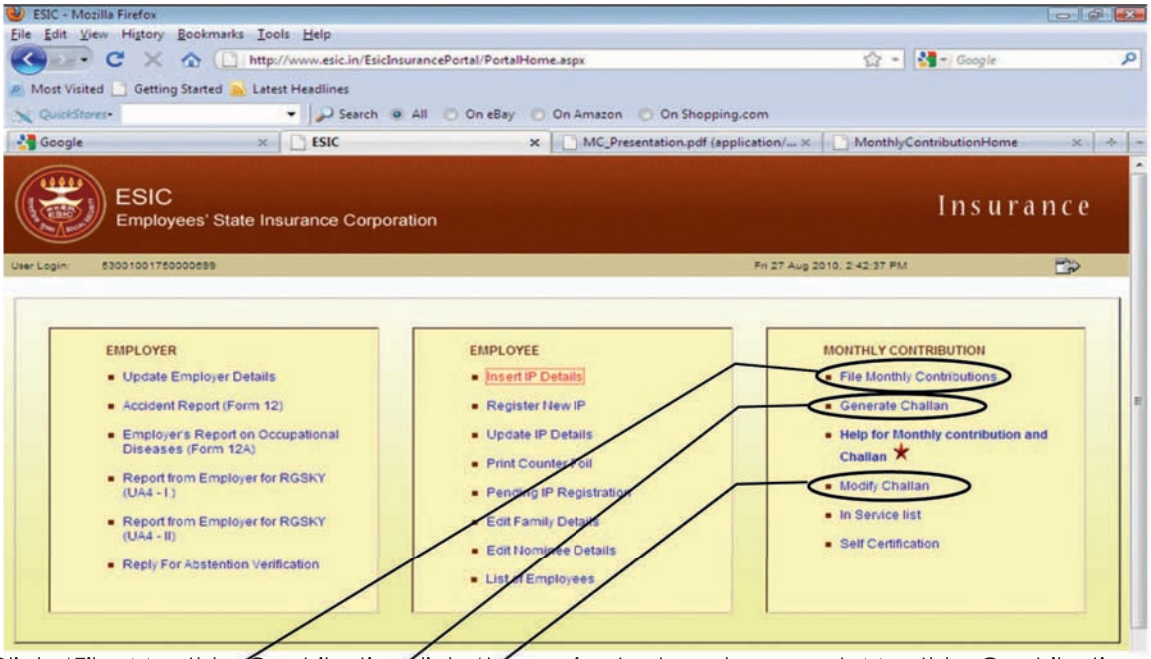
• Enter username and password and click " Login" button. It will redirect to Employer Landing Page.



STEPS TO DO BEFORE SUBMITTING MONTHLY CONTRIBUTION AND CHALLAN GENERATION→

- Ensure all existing IP's having Insurance No. are registered for and mapped to the
- employer , if not listed and then Click "Insert IP Details" in Employer Landing page.
- Ensure those employees(New Joinings) entering insurable employment for the first time, for filling Declaration Form , click " Register New IP" in Employer Landing Page for generating Insurance No./TIC. Fill all the required fields in Employees Registration Screens in Employment Registration Screens.
- In case of Inter Region Migration of an IP from one region to another. Click "Register New IP" . There will be an option in the screen "Is IP already registered", then select option "Yes" and fill all required fields and Submit.
- Mandatory fields are marked in RED asterisk (*) and must be filled.
- If all Employees inserted/registered then Click "File Monthly Contributions" LINK in the Employer Landing Page shown in next SCREEN.

EMPLOYER LANDING PAGE→



- Click 'File Monthly Contribution link 'to navigate to subsequent Monthly Contribution page, Monthly Contribution

  Details home page and Payment Details homepage for entering and uploading the due contribution.
- Click on 'Generate Challan link' redirects to Monthly Contribution page
- Click on 'Modify Challan link' redirects to Monthly Contribution > View History page.

MONTHLY CONTRIBUTION PROCESSING→

In order to process the payable contribution, provide the basic information like Contribution Period, type of contribution.

We have two option for filing the Contribution :-

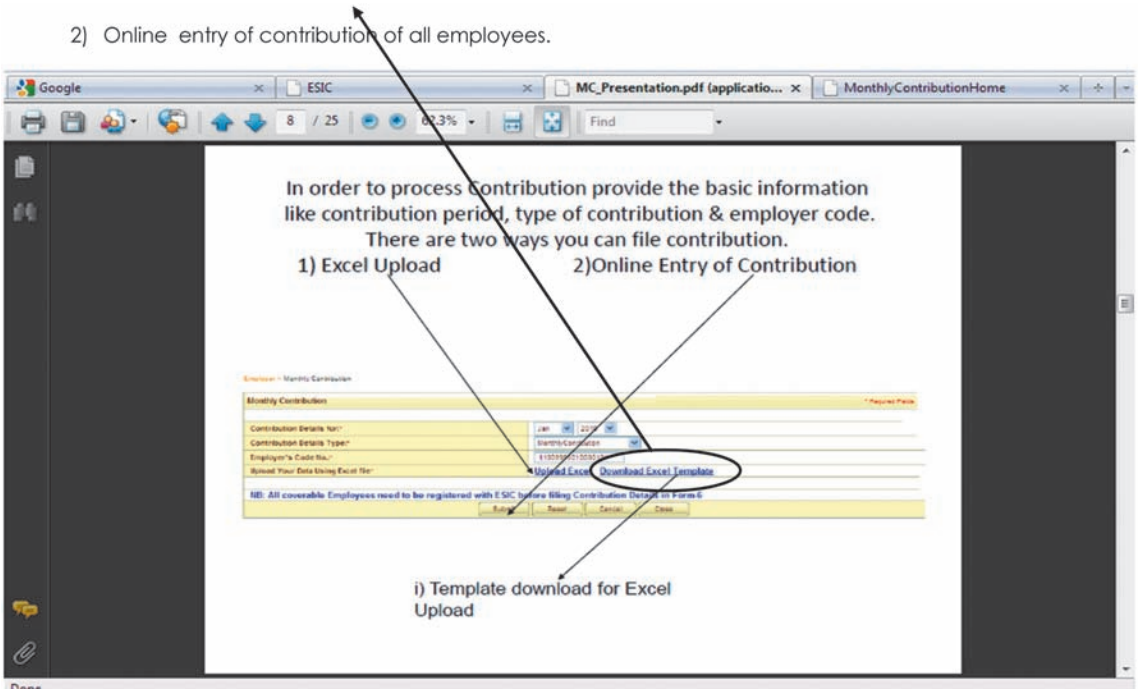
- Through the upload excel file, for big Employers or in alternative
- Online entry of contribution of all employees.

MONTHLY CONTRIBUTION PROCESSING →

In order to process the payable contribution, provide the basic information like Contribution Period, type of contribution.

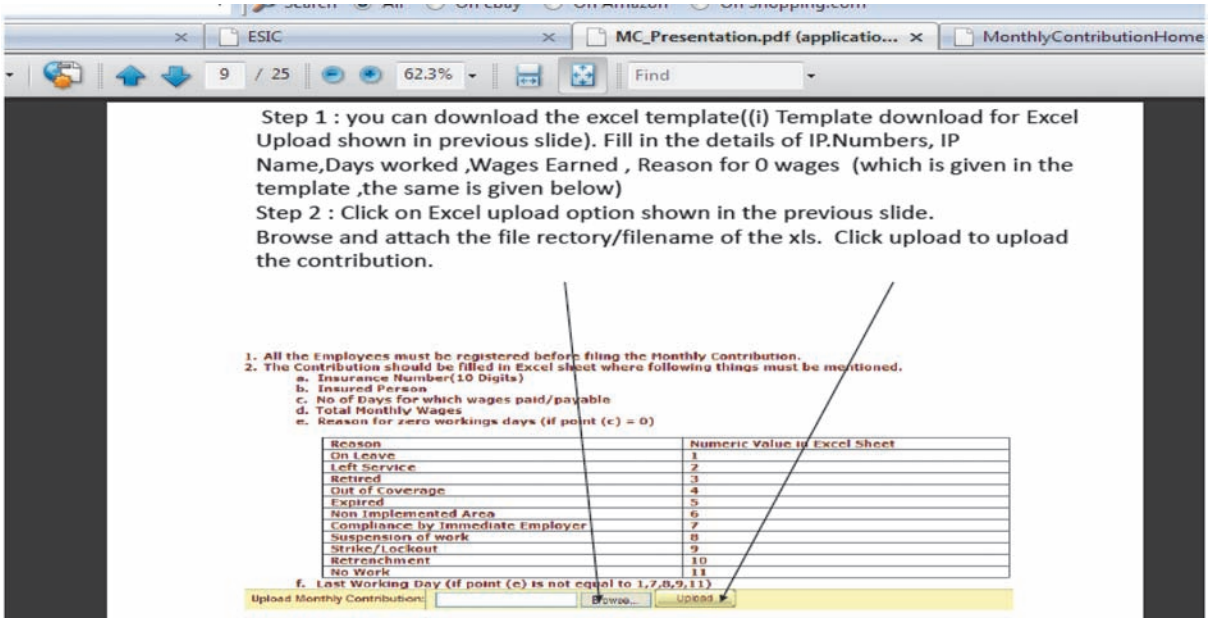
We have two option for filing the Contribution :-

- Through the upload excel file, for big Employers or in alternative
- Online entry of contribution of all employees.



MONTHLY CONTRIBUTION PROCESSING →

Click on Browse. Browse this sheet from Desktop and click on Upload.



MONTHLY CONTRIBUTION PROCESSING →

Select Month, year and type of contribution whether Monthly Contribution or Supplementary contribution and click on "Submit" for entering online Days and Wages details of employees.



EMPLOYER > Monthly Contribution page →

Save : To save the entries in the screen.

Reset : To clear the entries in the screen.

Cancel : To cancel the entries and revert to the landing page.

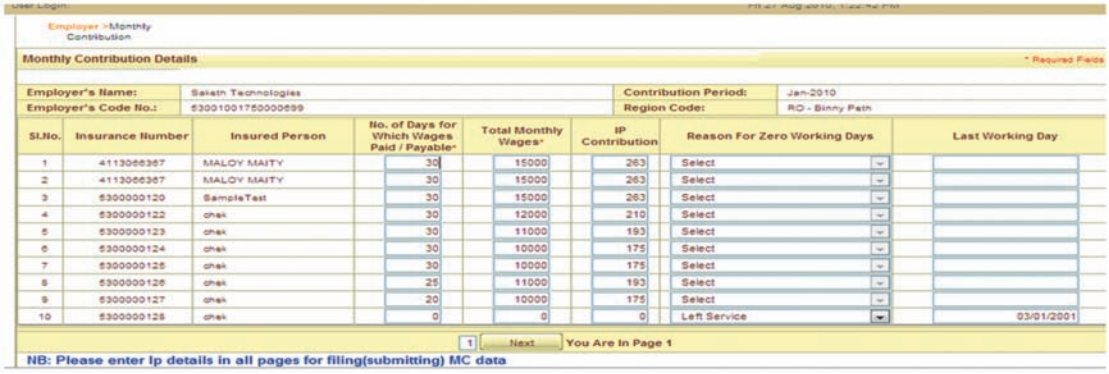
Close : To redirect to Employer landing page

Submit : For submission or uploading the data.

MONTHLY CONTRIBUTION PAYMENT DETAILS →

On selection of month and year of contribution from dropdown, following screen will be opened to fill particulars employment and payment in Form 5 maintained online.

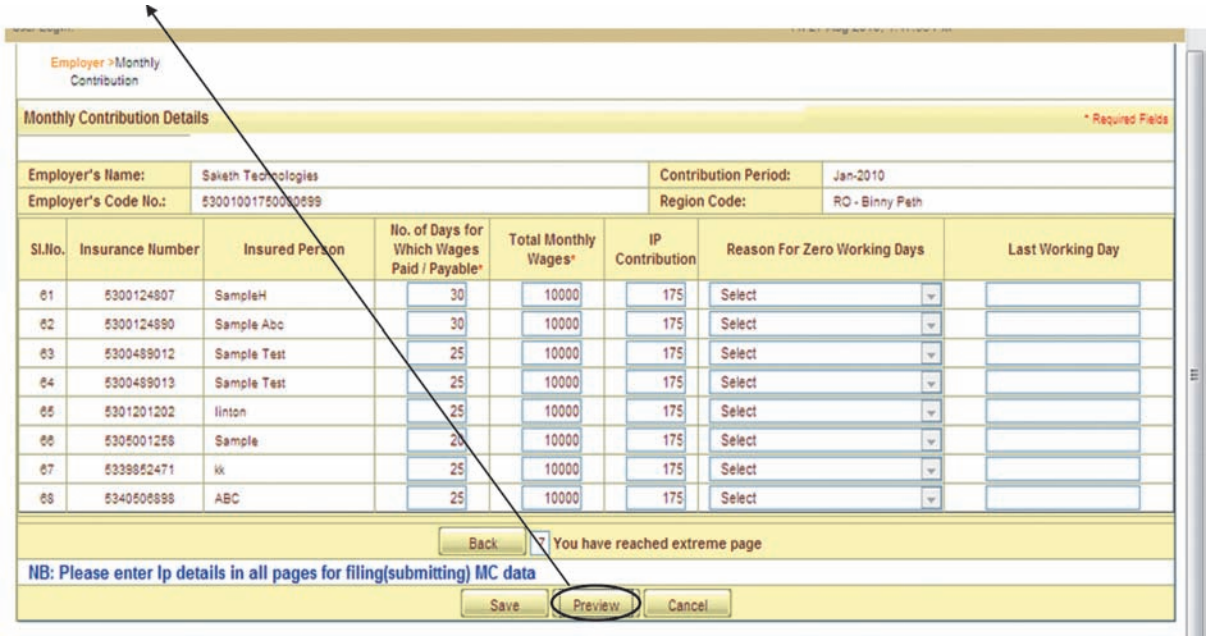
- Furnish no of days worked, wages of the employees.
- In case of left Employee, enter no of days and wages as ' 0 ' , Select Reason from dropdown and enter date of last working day.
- Click 'Submit'
- The total of Employer/Employee Contribution will be calculated by the system on the basis of input.



- EMPLOYER > Monthly Contribution > Monthly Contribution Details

MONTHLY CONTRIBUTION PAYMENT DETAILS→

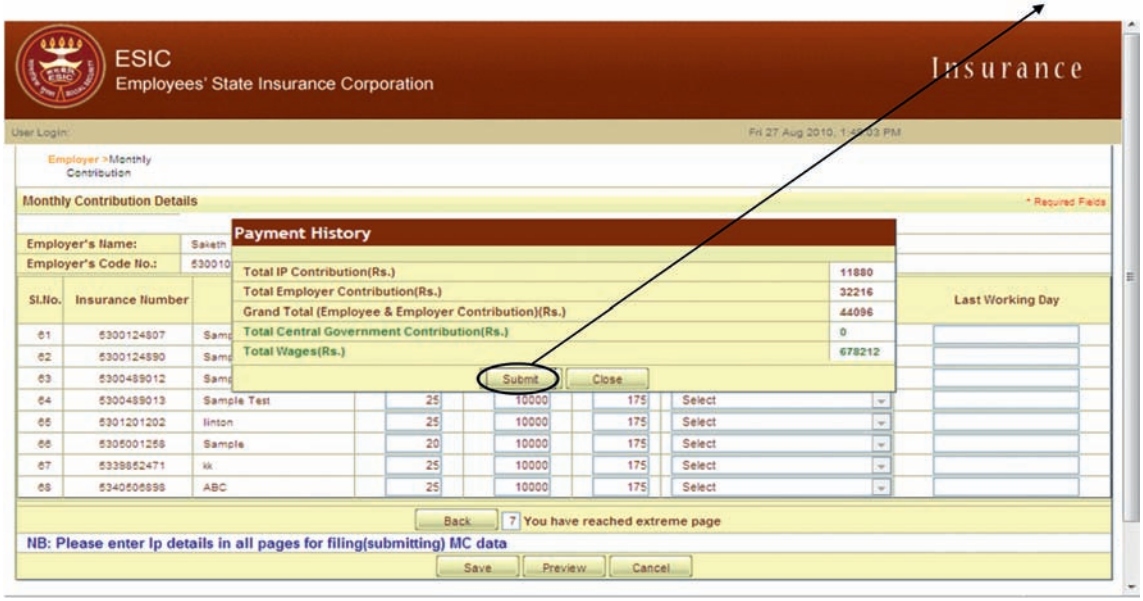
Click 'Preview' to see the details of the due Contribution payable for confirmation before generation of challan.



EMPLOYER > Monthly Contribution > Monthly Contribution Details

MONTHLY CONTRIBUTION PAYMENT CONFIRMATION→

A small window will appear showing Employees contribution + Employer contribution = Total Contribution, Total wages and "SUBMIT"



- EMPLOYERR >Monthly Contribution > Monthly Contribution Details>Payment History

MONTHLY CONTRIBUTION VIEW→

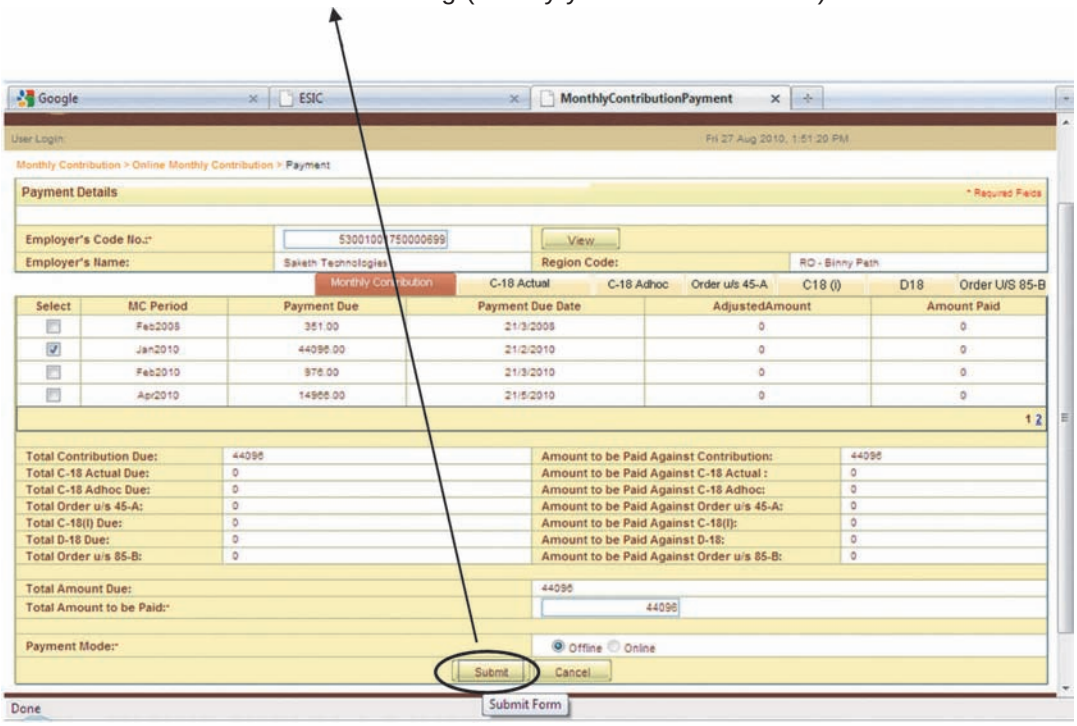
On Clicking "View ", it will redirect to Payment page.



- EMPLOYER > ONLINE Monthly Contribution > PAYMENT

SELECTION OF CONTRIBUTION MONTH FOR PAYMENT→

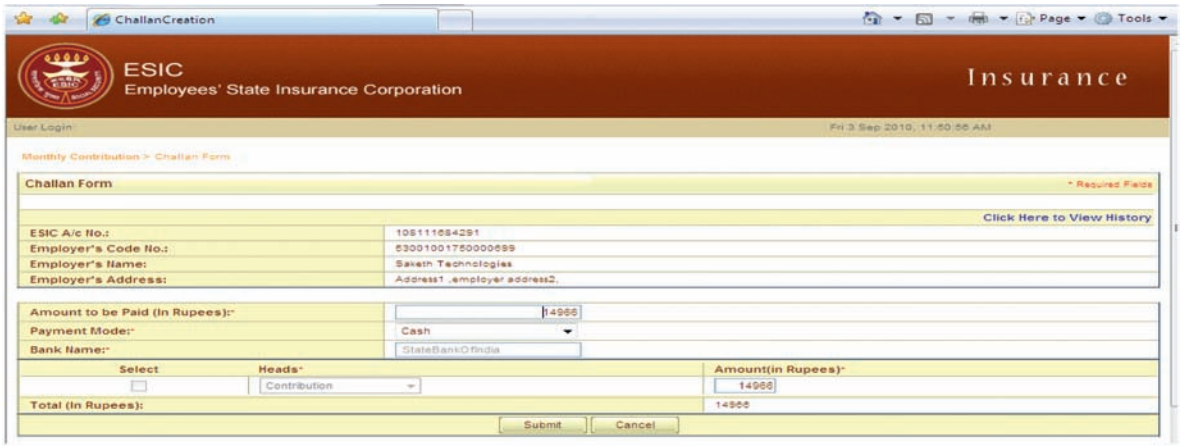
- Enter the amount to be paid in "TOTAL AMOUNT TO BE PAID" box '.
- This amount should be less or equal to amount due mentioned. This means Employer can make part payment.
- Employer should select payment mode 'Online' or 'Offline' (by default Offline).
- On Clicking 'Submit', Employer will be connected to Payment Gateway for payment using Credit/ Debit card and internet Banking (facility yet to be extended)



- EMPLOYERR > Monthly Contribution > Monthly Contribution Details > Payment > Payment Details

PAYMENT MODE SELECTION (CASH)→

- Select payment mode i.e. cash or cheque /Demand Draft from the drop down list.
- For Cash as a PAYMENT MODE, fill the amount to be paid and then SUBMIT. In this case State Bank of India will be populated automatically for depositing it in that Bank.



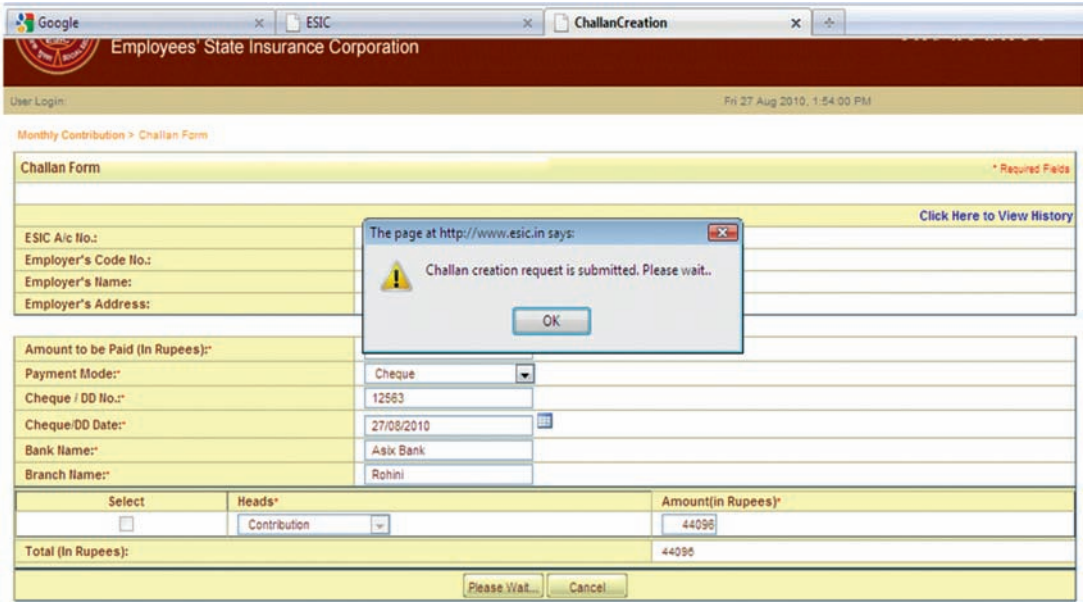
- EMPLOYERR > Monthly Contribution > Monthly Contribution Details > Payment > Challan Form

PAYMENT MODE SELECTION (CHEQUE / DEMAND DRAFT)→

- In case of Cheque/Demand Draft as PAYMENT MODE, fill the cheque/Demand Draft details as Cheque/DD No, Cheque/DD Date, drawn Bank name, Branch name.
- Click SUBMIT
- EMPLOYERR >Monthly Contribution>Monthly Contribution Details>Payment>Challan Form

CHALLAN CREATION→

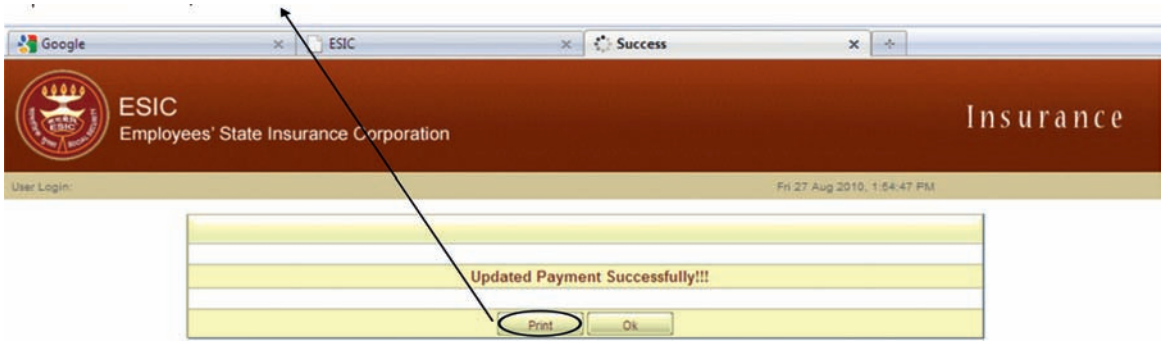
After submitting the request, it will take 2-3 seconds to process and please wait till then.



- EMPLOYERR >Monthly Contribution>Monthly Contribution Details>Payment>Challan Form

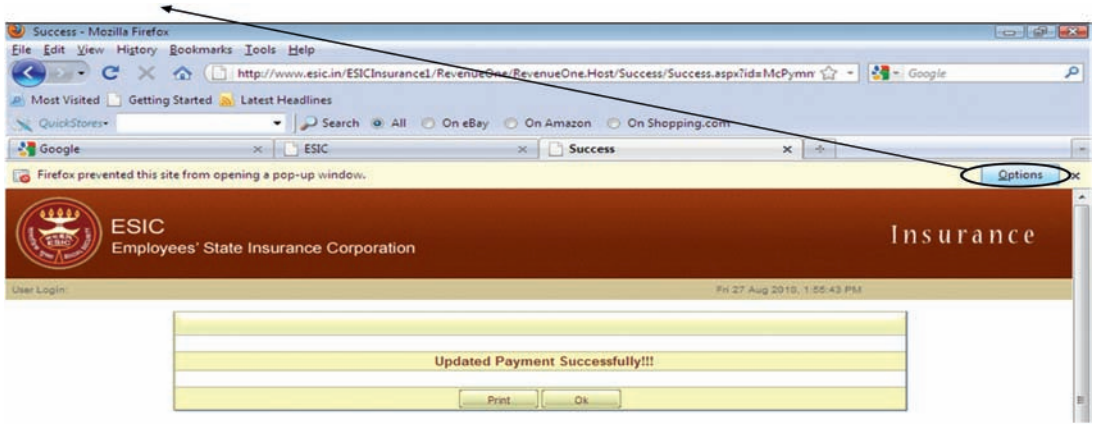
CHALLAN PRINTING →

To print the challan, click 'Print' Option.



CHALLAN PRINTING →

Click on "Option". It will direct to a pop-up window.

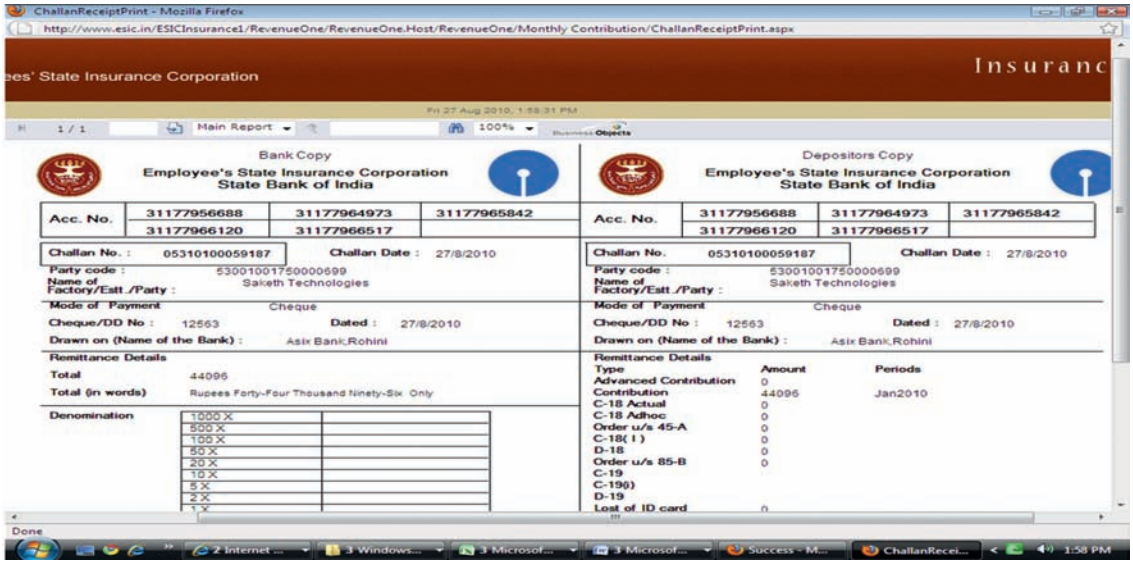


CHALLAN PRINTING →

Select "Allow pop-ups for www.esic.in" and click 'Print' Button.

CHALLAN PRINTING →

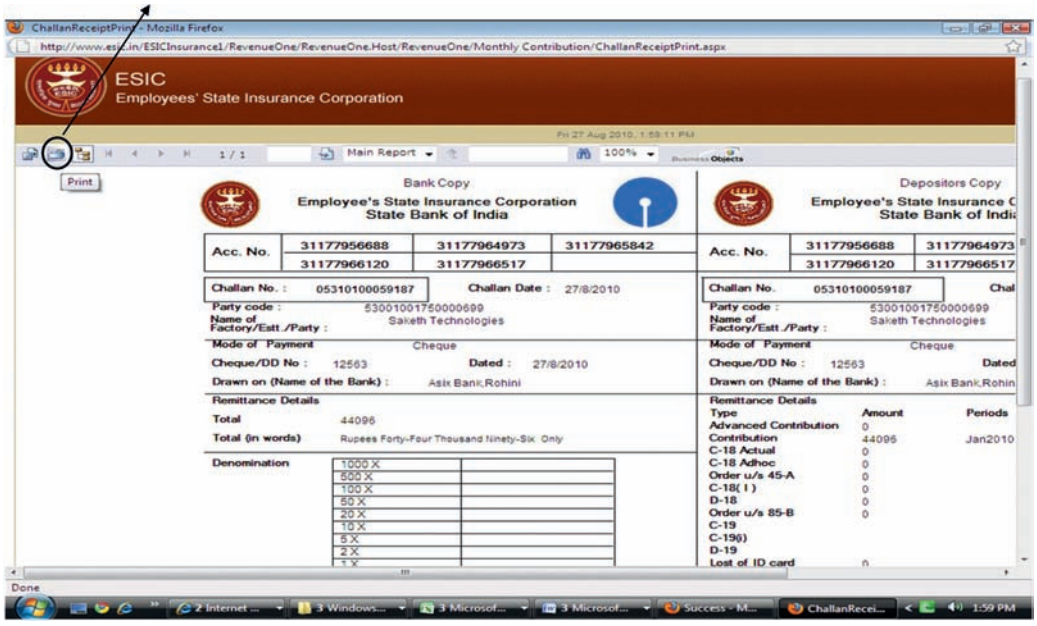
You have successfully generated the challan.



CHALLAN PRINTING →

Click on 'Export' and select the file type as "PDF".

Again click on Print then it will be converted into PDF File in Landscape mode.

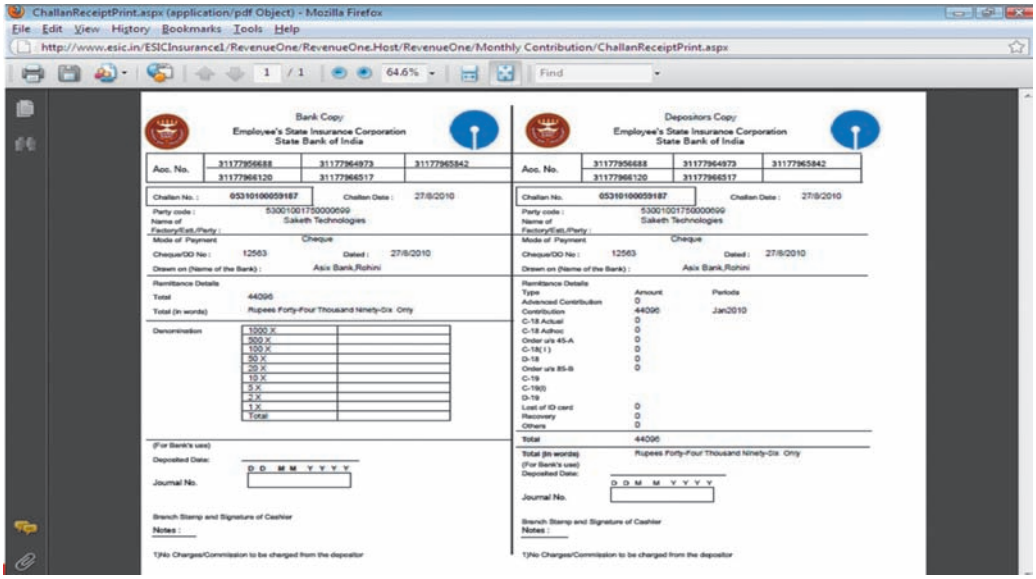


CHALLAN PRINTING→

Select 'All ' and click 'ok' to print the report.

CHALLAN PRINTING→

- The challan print is in twin (Bank Copy/Depositors Copy) for presenting it along with cash/cheque for payment before any branch of State Bank of India .
- Depositors Copy of the challan is payment instrument/receipt for further reference.
- Henceforth system generated challan will only be accepted by our Bankers.



FLOW CHART OF ACTIVITIES FOR FILING OF MONTHLY CONTRIBUTION AND CHALLAN CREATION→

PREACTIVITY→

- Inserting of existing covered employees having Insurance no. EMLOYERS->INSERT IP DETAILS
- Insertion of not already covered employees drawing wages less than ₹15000 EMLOYERS-> REGISTER NEW IPs

FILING OF MONTHLY CONTRIBUTION→

- CLICK 'Filing of Monthly Contribution Link' . EMPLOYERS->FILING OF MONTHLY CONTRIBUTION
- Select M/Y and Type of Contribution from dropdown. Entry of contribution details either online or upload. Enter no of days worked and wages paid. Enter no of days and wages as '0' and reason of leaving of employees from dropdown in ONLINE register of employees in Form 5 u/r 32(1) and 32(1A). Click 'SUBMIT'.
- Click 'preview' button to confirm correctness of total due contribution.
- Click 'Create Challan' for updating the monthly payable contribution by the employer in the system.
- Select 'View' to show the page listing Contribution History of all paid/payable dues of the Employer.
- Select 'Type of Contribution' and M/Y of Contribution and 'Submit'.
- Select Mode of Payment.
- Click 'Print' to print the challan. Click 'Option'. Select 'Allow Pop for 'www.esic.in'. Click on Export and Select the file type as 'PDF'(applicable to Internet Explorer) Again click 'Print'. Select 'ALL' and Click 'OK'.

Types of forms required to be submitted time to time→

Employees State Insurance Act, 1948 & Employees State Insurance Regulations, 1950

Sl. No	Type & Nature of Document	Description of Form	Relevant Clause	Schedule of Submission/Maintenance
1	Form I	Declaration Form	Regulation 11 & 12	To be filled in by the employee with his signature or thumb impression and submit it to the employer
2	Form I-A	Family Declaration Form	Regulation 15-A	To be filled in by the employee and submitted back to the employer, who shall forward the same to the appropriate office within 10 days from the date of submission by the employee
3	Form I-B	Changes in family Declaration form	Regulation 15-B	To be submitted by the insured person to the employer within 15 days of such changes occurring and the employer in turn would forward the same to the appropriate office within 10 days of receipt.
4	Form 3	Returns of declaration form	Regulation 14	To be sent by the employer to the appropriate office within 10 days of receipt of the filled up forms

Sl. No	Type & Nature of Document	Description of Form	Relevant Clause	Schedule of Submission/Maintenance
5	Form 4	Identity Card	Regulation 17	To be issued by the appropriate office in respect of all insured employees, and send the same to the employer, who shall issue the same to the concerned employee after obtaining the signature in the card
6	Form 4-A	Family Identity Card	Regulation 95-A	To be arranged by the appropriate office and necessary family particulars added in Form 4
7	Form 6	ESIC–Return of Contribution	Regulation 26	To be sent by the employer in quadruplicate along with receipt copies of challans to the appropriate office within 42 days of termination of related contribution period; within 21 days of permanent closure of factory; within 7 days of the date of receipt of requisition from the appropriate office
8	Form 7	Register of Employees	Regulation 32	To be maintained by the employer in respect of every employee of his factory or establishment
9	Form 8	First Certificate	Regulation 57 & 89-B	This medical certificate is to be issued by the insurance medical officer the first examination in respect of a spell of sickness or a spell of temporary disablement
10	Form 9	Final Certificate	Regulation 58 & 89-B	To be issued by the insurance medical officer, when he feels that not later than 3 days of the date of examination(other than a first certificate) the insured employee would be fit to resume duties
11	Form 10	Intermediate Certificate	Regulation 59 & 89-B	To be submitted by the insured person within 7 days (commencing from the date of first certificate) in cases wherein the final certificate is not issued within 7 days of issue of first certificate
12	Form 11	Special Intermediate Certificate	Regulation 61 & 89-B	To be furnished by the insured person in cases wherein the insurance medical officer feels that temporary disablement has continued for not less than 28 days and such disablement is likely to continue for a longer period
13	Form 12	Sickness or Temporary Disablement Benefit	Regulation 63	To be submitted by the insured person desirous of claiming sickness or temporary disablement benefit to the appropriate local office by post or otherwise alongwith appropriate medical certificate

Sl. No	Type & Nature of Document	Description of Form	Relevant Clause	Schedule of Submission/Maintenance
14	Form 12-A	Maternity Benefit for Sickness	Regulation 89-B	To be submitted by every insured women claiming maternity benefit in case of sickness arising out of pregnancy, confinement, permanent birth of child or miscarriage to local appropriate office by post or otherwise
15	Form 13	Sickness or Temporary Disablement Benefit or Maternity Benefit for sickness	Regulation 63 & 89-B	To be submitted by the insured person or insured women desirous of claiming sickness or temporary disablement benefit to the appropriate local office by post or otherwise alongwith appropriate medical certificates
16	Form 13-A	Maternity Benefit for sickness	Regulation 89-B	To be submitted by every insured women claiming maternity benefit in case of sickness arising out of pregnancy, confinement, premature birth of child or miscarriage to local appropriate office by post or otherwise
17	Form 14	Sickness or Temporary Disablement Benefit or Maternity Benefit for sickness	Regulation 63	To be submitted by the insured person or insured women desirous of claiming sickness or temporary disablement benefit to the appropriate medical certificate
18	Form 14-A	Maternity Benefit for sickness	Regulation 89-B	To be submitted by every insured women claiming maternity benefit in case of sickness arising out of pregnancy, confinement, premature birth of child or miscarriage to the local appropriate office by post or otherwise
19	Form 15	Accident Book	Regulation 66	To be maintained by the employer in which appropriate particulars of any accident causing personal injury to an insured person may be entered and preserved every suck book for a period of five years.
20	Form 16	Accident Report from Employer	Regulation 68	To be furnished by the employer to the nearest local office and to the nearest insurance medical officer immediately if the injury is serious
21	Form 17	Dependent's Benefit – Death Certificate	Regulations 79 & 95-C	To be issued free of charge by the Insurance Medical attending the disabled person at the time of his death
22	Form 18	Dependent benefit- Claim Form	Regulation 80	To be submitted by the dependent or dependents concerned or by the legal representative of the insured member with all supporting documents to the appropriate local office by post or otherwise

Sl. No	Type & Nature of Document	Description of Form	Relevant Clause	Schedule of Submission/Maintenance
23	Form 18-A	Dependent's Benefit- Claim Form for periodical Payments	Regulation 83-A	To be submitted by the dependent whose claim for dependent's benefit is admitted, to the local appropriate office except in the case of first and final payments
24	Form 19	Maternity Benefit –Notice of Pregnancy	Regulation -87	To be submitted by an insured women before confinement to the local appropriate office
25	Form 20	Maternity Benefit – Certificate of Pregnancy	Regulation 87	To be submitted by an insured women before confinement to the local appropriate office
26	Form 21	Maternity Benefit- Certificate of Expected Confinement	Regulation 88	To be submitted by every insured women claiming maternity benefit before confinement not earlier than 15 days before the expected date of confinement
27	Form 22	Maternity Benefit- Claim Form	Regulation 88 & 89	To be submitted by every insured women to the local appropriate office stating therein the date on which she ceases to work for remuneration and if the insured woman is claiming maternity benefit for miscarriage the claim form ought to be submitted within 30 days of the date of miscarriage
28	Form 23	Maternity Benefit – Certificate of Confinement or Miscarriage	Regulation 88 & 89	To be submitted by every insured women within 30 days on which her confinement takes place to the local appropriate office
29	Form 24	Maternity Benefit- Notice of Work	Regulation 91	To be submitted by every insured women who has claimed maternity benefit, if she does work for remuneration on any day during the period for which maternity benefit would be payable to her
30	Form 24-A & 24-B	Maternity Benefit after the death of an insured woman leaving behind the child / Maternity Benefit- Death Certificate	Regulation 89-A	To be submitted by the nominee or legal representative of the insured woman to the local appropriate office, a claim for maternity benefit within 30 days of the death of the insured women, together with a death certificate in 24-B
31	Form 25	Claim for Permanent Disablement Benefit	Regulation 76-A	To be submitted by an insured person declared as permanently disabled by a Medical Board to the local appropriate office by post or otherwise
32	Form 25-A	Funeral Expenses Claim Form	Regulation 95-E	To be submitted by the claimant entitled, to the local appropriate office and in case of a minor, by his guardian and the form ought to be submitted with all supporting documents

Sl. No	Type & Nature of Document	Description of Form	Relevant Clause	Schedule of Submission/Maintenance
33	Form 26	Certificate for permanent disablement benefit	Regulation 107	To be submitted by every person whose claim for permanent disablement has been admitted at six monthly intervals, a certificate attested by such authority as may be specified by the director general
34	Form 27	Declaration & Certificate for Dependent's Benefit	Regulation 107-A	To be submitted by every person whose claim for dependent's benefit has been admitted at six monthly intervals, duly attested by such authority as may be specified by the director general
35	Form 28	Abstention Verification	Regulation 52-A	To be furnished by every employer to the appropriate office, such particulars & information in respect of abstention of an insured person from work for which sickness benefit or disablement benefit for temporary disablement have been claimed or paid
36	Form 28-A	Abstention Verification	Regulation 52-A	To be furnished by every employer to the appropriate office, such particulars & information in respect of abstention of an insured person from work for which maternity benefit has been claimed or paid

UNIT - 18

E-FILLING OF RETURN – PROVIDENT FUND



CENTRAL GOVERNMENT CONTRIBUTION →

In exercise of powers conferred under Section 6A of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952, the Central Government formulated the Employees' Pension Scheme, 1995. The benefits under the Scheme are paid out of the Employees' Pension Fund into which the employer and the Central Government contribute @ 8.33% and 1.16% of the wages respectively subject to a wage ceiling of ₹15,000/-

This act is applicable to employees drawing pay not more than ₹ 15,000 pm. But at the time of registration the same employee pay should not exceed ₹ 5,000. This act deals with:

- The Employees' Provident Fund Schemes, 1952,
- The Employees' Pension Scheme, 1995, and
- The Employees' Deposit linked Insurance Scheme, 1976

APPLICABILITY →

- To every establishment which is a factory engaged in any industry specified in Schedule 1 and in which 20 or more persons are employed, and
- To any other establishment employing 20 or more persons or class of such establishments which the CG by notification on the official gazette specifies in this behalf.

NON-APPLICABILITY →

- Establishment registered under the Co-operative Societies Act, 1912 or under any other law for the time being in state relating to cooperative societies, employing less than 50 person without the aid/help of power,
- Establishment belonging to CG or SG whose employees are entitled to the benefit of these provident and pension funds in accordance with any scheme or rule framed by Central or State Government governing such benefits,
- Establishment belonging to Provincial or State Act whose employees are entitled to the benefit of these provident and pension funds in accordance with any act governing such benefits,

Note: If once such establishment falls within this act, then the act will apply to such establishment even if the number of employee falls below 20.

The Employees Provident Fund Schemes, 1952 →

This act has been passed by Central Government. This fund is administered by Central Board which is administered by Board of Trustees.

Whether Voluntary Coverage under this scheme is allowed →

- The establishment is allowed the coverage under the provisions of the Act on voluntary basis with the consent of majority of the employees.

Employee entitled and required to join Provident Fund →

- Every employee employed in or in connection with the work of a factory or establishment shall entitle and required to become a member of the Fund from the date of joining the factory or establishment.

The term employee includes the following persons also →

- Who is employee for wages in any kind of work manual or otherwise, in or in connection with the work of an establishment and who gets wages directly or indirectly from the employer and
- Includes any person employed by or through a contractor in or in connection with the work of the establishment

Thus the term "employee" includes →

- Employed by or through the contractor in or in connection with the work of the establishment
- Engaged as an apprentice, not being an apprentice under the Apprentices Act, 1961

Basic salary →

- Equal or Less than ₹ 15000/pm COMPULSORY contribution in PF
- More than ₹ 15001/pm OPTIONAL to become member of the PF

Where wages or salary or pay consists of →

- Basic Salary or Wages
- Dearness Allowances
- Cash value of food concessions
- Retaining allowances
- Leave encashment

Contribution →

For Employees' →

Contribution	Minimum	Maximum
Towards PF	12% of the pay	100% of the Pay

For Employer's →

Contribution	Minimum	Maximum
Towards PF	12% of the pay	12% of the Pay

Further the employer's contribution should be divided as follows →

- Pension Fund (EPS)- 8.33% of Pensionable Salary
- Pensionable Salary: Pay or ₹15000/- whichever is less
- Provident Fund – 3.67% (12%-8.33%)

The rate of contribution is 10% in the case of following establishments →

- Any covered establishment with less then 20 employees, for establishments cover prior to 22.9.97.
- Any sick industrial company as defined in clause (O) of Sub-Section (1) of Section 3 of the Sick Industrial Companies (Special Provisions) Act, 1985 and which has been declared as such by the Board for Industrial and Financial Reconstruction,
- Any establishment which has at the end of any financial year accumulated losses equal to or exceeding its entire net worth
- Any establishment engaged in manufacturing of (a) jute (b) Breed (d) coir and (e) Guar gum Industries/ Factories.

Note: The contribution under the Employees' Provident Fund Scheme by the employee and employer will be as under with effect from 22.9.1997.

Due Date →

- Employer is required to pay, amount received from employee, on or before 15th of the following month (plus Grace period of 5 days), i.e. contribution of Oct before 15th November.
- By separate Bank drafts or cheques on account of contributions and administrative charge.

What if amount of PF paid after due date →

Penalty will charge at the time of PF Inspection. At the time of inspection the record, E.O (Enforcement Officer) ask you about to make the record of PF Challan contribution under different account LIKE A/C-1,10,2,21 AND 22. and date of deposit challan and Clearance date by Bank.....and if challan clear after the Due date then interest will charge by E.O under PF 7A AND 14 B (INTREST AND DAMAGES)

DAMAGES →

- For 0 — 2 months delay - @ 5 % p.a.
- For 2 — 4 months delay - @10 % p.a.
- For 4 — 6 months delay - @ 15 % p.a.
- For delay above 6 months - @ 25 % p.a. (subject to a maximum of 100%)

INTEREST →

- 12 % per anuunm

EXAMPLE →

- PF challan last date is 15 of every month and if it is not cleared till 15th of the same u will get 5 days grace period

If it cleared on 20th → → No penalty and interest

If it clear on 21th → → 6 days penalty and interest

Accounting Year under PF act →

- Accounting year is from March to February.

Procedure of Application →

- PF form is to be filled up along with incorporation documents, MOA, AOA, PAN, Address Proof; etc as before 30 days from the date such act becomes applicable on the establishment.

Procedure for PF registration →

The following forms are to be filed for registering the establishment:

- A Detailed Application for termed as — Performa for coverage
- Form 5 A with Annexure I

Information required for filling up forms →

- Name of The Company
- Postal Address, Telephone No and Email Address
- Details of Director/ Managing Director/ Partners – Address, Ph. No, email ID
- Details of Authorized Signatory (in case whose is signing in the place of Director)
- Nature and Date of Commencement of Business

- Date of Joining of Employees, Father Name, DOB
- Salary, PF Statement and Bank Account Details of the Company

Documents required for filling up the Forms →

- Incorporation Certificate of Company in case of private limited company and Certificate of Registration of Firm in case of Partnership Firm.
- MOA & AOA in case of Private Limited Company and Partnership Deed in case of Partnership Firm.
- Rental Agreement/ Lease Agreement of Company
- Company/ Firm PAN Card
- Address Proof of Director/Partners – Lease / Rental Agreement
- ID Proof of Director/ Partners – Pan Card / Election Card/ Passport/ Driving License
- List of Directors/ Partners
- Registration copies with other Departments like. VAT, PT, Labour dept.
- First Invoice raised from the company/ Firm
- True copy of Board resolution empowering company representatives as Authorised signatories Once

Note: Documents are filed the PF Authorities carry out a physical inspection of the premises and verify all original documents. On satisfaction, the business is granted with a PF allotment letter.

The Employees' Pension Scheme, 1995 →

- The purpose of the scheme is to provide for:
- Superannuation pension
- Retiring Pension.
- Permanent Total disablement Pension
  - **Superannuation Pension:** Member who has rendered eligible service of 20 years and retires on attaining the age of 58 years.
  - **Retirement Pension:** member who has rendered eligible service of 20 years and retires or otherwise ceases to be in employment before attaining the age of 58 years.
  - **Short service Pension:** Member has to render eligible service of 10 years and more but less than 20 years.

Government has introduced this scheme under section 6A, to CLAIM this →

- Have attained 58 years of age, or
- Retirement, or
- Permanent total disablement, or
- Children pension, or
- Orphan pension

Eligibility to enjoy pension scheme →

Employee has to complete membership of the Fund for 10 Years i.e. continuous service.

Meaning of continuous service of ten years →

Example, an employee who has worked with:-

X company 3 years, resigned

Y Company 2 years, resigned

Establishment for 5 years

But during these 10 years of service he has not withdrawn but transferred his Employee pension fund, and then we say continuous service of ten years.

The Government accounts in which the PF dues are required to be deposited →

The PF dues are required to be deposited as follows:

- 12% of the Pay, Employees Provident Fund Contribution – A/c No. – 1
- Voluntary Provident Fund Contribution – A/c No. – 1
- 3.67% of the employer contribution, Employer Provident Fund, – A/c No. – 1
- 8.33% of the Pensionable Salary (EPS)-A/c No. – 10
- 1.10% of the Pay, PF Admin. Charges-Minimum ₹ 5/-pm, A/c No. – 2
- 0.50% of Pensionable Salary for EDLI contribution-A/c No. – 21
- 0.01% of Pensionable Salary for EDLI administrative charges – Minimum ₹ 2/-pm., A/c No.–22

Filing of Return and Create Challan Online →

Background →

- PF Organization in India has taken the much awaited step of going online for return filing and related activities.
- W.e.f. 1st April'2012 (March paid in April) EPF return can be filed online
- Similarly, Challan can be generated online and also paid online
- This online service has been named as ECR, Electronic Challan Cum Return
- This is mandatory for each employer (covered under PF)
- Employer needs to get itself registered to avail this facility
- For employee, there is already an online facility to track their claim status and check their EPF Balance

Benefits to Employer →

- No paper return to be prepared and submitted to EPFO
- No need to submit other return viz Form 5, 10, 12A, 3A and 6A
- Employers will get the confirmation of payment through SMS instantly
- This contribution will be credited to the member's account on monthly basis
- Employers can view the annual accounts slip for accounting year 2011-2012 online
- For earlier years employers can request for the for the annual slips through this portal

Filing ECR→

Preconditions→

- The Employer has registered his/her establishment on the Employer e-Sewa Portal. (Click on http://esewa.epfoservices.in/)
- The employer has downloaded the ECR file format and prepared the ECR text file.

ELECTRONIC CHALLAN CUM RETURN (ECR) FILE FORMAT (FOR EMPLOYERS)→

The Electronic Challan cum Return (ECR) will be an electronic return in plain text format and will consist of DETAILED lines (one line for each member). The separator between fields should be #~# (hash tilda hash).

Sl. No	Column Name	Column Width	Whether mandatory	Remarks
1	Member ID	Number (7)	Yes	Only account number (maximum 7 digits) Value should be > 0 Two lines with same member id will not be accepted in a single ECR text file
2	Member Name	Character (85)	Yes	No special characters other than '.' are allowed
3	EPF Wages	Number (10)	no	Numbers only, no special character and not in decimals
4	EPS Wages	Number (10)	No	Numbers only, no special character and not in decimals Wages on which Pension contribution is due. In case of the member over 58 years age, the wages should be '0' even in case there are PF wages. Also in case of employer contributing over the wage ceiling, the pension wages should be maximum ₹15000 if Pension contribution is restricted to ₹ 541.
5	EPF Contribution (EE Share) due	Number (10)	No	Numbers only, no special character and not in decimals, should be equal to or more than EPF Contribution (EE Share) being remitted. Employee share deducted and due for remittance
6	EPF Contribution (EE Share) being remitted	Number (10)	No	Numbers only, no special character, not in decimals: Employee share being remitted through this ECR
7	EPS Contribution due	Number (10)	No	Numbers only, no special character and not in decimals, should be equal to or more than EPS Contribution being remitted
8	EPS Contribution being remitted	Number (10)	No	Numbers only, no special character, not in decimals
9	Diff EPF and EPS Contribution (ER Share) due	Number (10)	No	Numbers only, no special character and not in decimals, should be equal to or more than Diff EPF and EPS Contribution (ER Share) being remitted

Sl. No	Column Name	Column Width	Whether mandatory	Remarks
10	Diff EPF and EPS Contribution (ER Share) being remitted	Number (10)	No	Numbers only, no special character, not in decimals,
11	NCP Days	Number (10)	No	Numbers only, no special character, not in decimals. Number of days in the month for which wages are not due.
12	Refund of Advances	Number (10)	No	Numbers only, no special character and not in decimals
13	Arrear EPF Wages	Number (10)	No	Numbers only, no special character and not in decimals
14	Arrear EPF EE Share	Number (10)	No	Numbers only, no special character and not in decimals
15	Arrear EPF ER Share	Number (10)	No	Numbers only, no special character and not in decimals
16	Arrear EPS	Number (10)	No	Numbers only, no special character and not in decimals
17	Father's/ Husband's Name	Character (85)	No	No special characters are allowed. Please provide only if the member has joined in the wage month. (for new member only)
18	Relationship with the Member	Character (1)	No	Relationship of the member with column 17 above. Value should be F(for father) or S (for Husband). Please provide only if the member has joined in the wage month. (for new member only)
19	Date of Birth	Date(10)	No	Valid date in dd/mm/yyyy format. Please provide only if the member has joined in the wage month. (for new member only)
20	Gender	Character (1)	No	M(Male) , F(Female) or T (Transgender). Please provide only if the member has joined in the wage month. (for new member only)
21	Date of Joining EPF	Date (10)	No	Valid date in dd/mm/yyyy format, not later than the month of ECR. Please provide only if the member has joined in the wage month. (for new member only)
22	Date of Joining EPS	Date (10)	No	Valid date in dd/mm/yyyy format, not later than the month of ECR. Please provide only if the member has joined in the wage month. (for new member only)
23	Date of Exit from EPF	Date (10)	No	Valid date in dd/mm/yyyy format, cannot be prior to date of joining. Please provide only if the member has left in the wage month. (for exiting member only)

24	Date of Exit from EPS	Date (10)	No	Valid date in dd/mm/yyyy format, cannot be prior to date of joining. Please provide only if the member has left in the wage month. (for exiting member only)
25	Reason for leaving	Character (1)	No	C (Cessation), S (Superannuation) , R (Retirement), D (Death in Service), or P (Permanent Disablement). Please provide only if the member has left in the wage month. (for exiting member only). Mandatory, if "Date of Exit from EPF" is not blank.

Sample ECR text file with three members for the month of March 2012 paid in April 2012 for establishment id DLCPM0001234000 is as follows for reference:

12#~#RANJAN#~#7000#~#6500#~#840#~#840#~#541#~#541#~#299#~#299#~#0#~#0#~#10000#~#1500#~#1000#~#500#~##~##~##~##~##~##~#20/03/2012#~#20/03/2012#~#S

13#~#BIRENDRA#~#6000#~#6000#~#720#~#720#~#500#~#500#~#220#~#220#~#8#~#0#~#0#~#0#~#0#~#0#~##~##~##~##~##~##~##~#

16#~#SHEELA#~#5000#~#5000#~#600#~#600#~#417#~#417#~#183#~#183#~#4#~#0#~#0#~#0#~#0#~#0#~#VINEET#~#F#~#05/03/1990#~#F#~#05/03/2012#~#05/03/2012#~##~##~#

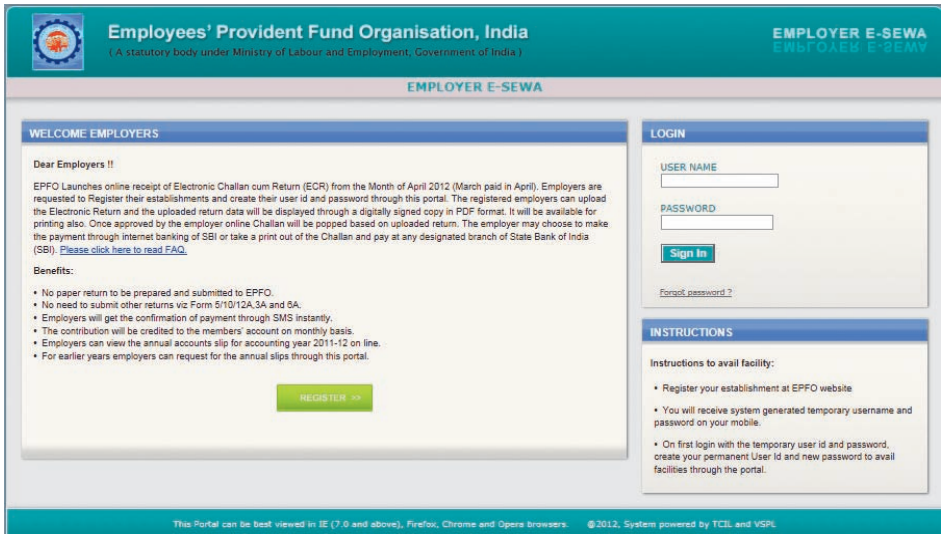
How to Prepare ECR Text file→

- Step 1: Use any Spreadsheet (OpenOffice, Excel, Lotus, etc.) for creating the member details as per the prescribed format and save the file in CSV (Comma Delimited) format.
- Step 2: Open the CSV file in any Text Editor (Notepad, Editplus, etc.) and replace all "," with "#~#". Save the file as a TXT file by using "Save as" option of the Text Editor.

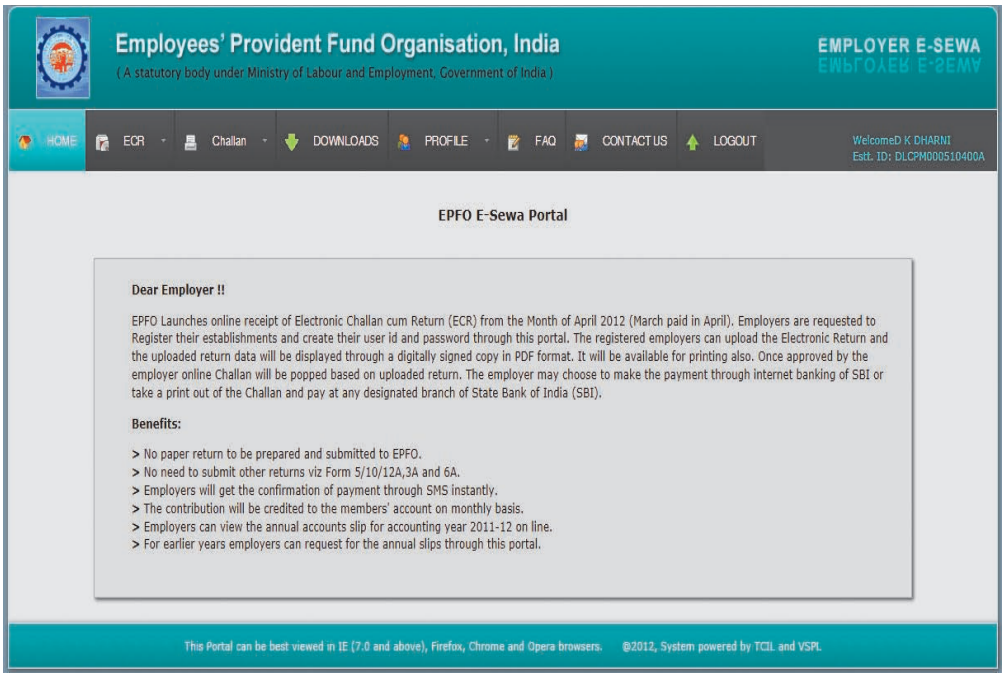
Process →

Step 1: Login to the Employer e-Sewa Portal.

Click here for Login.

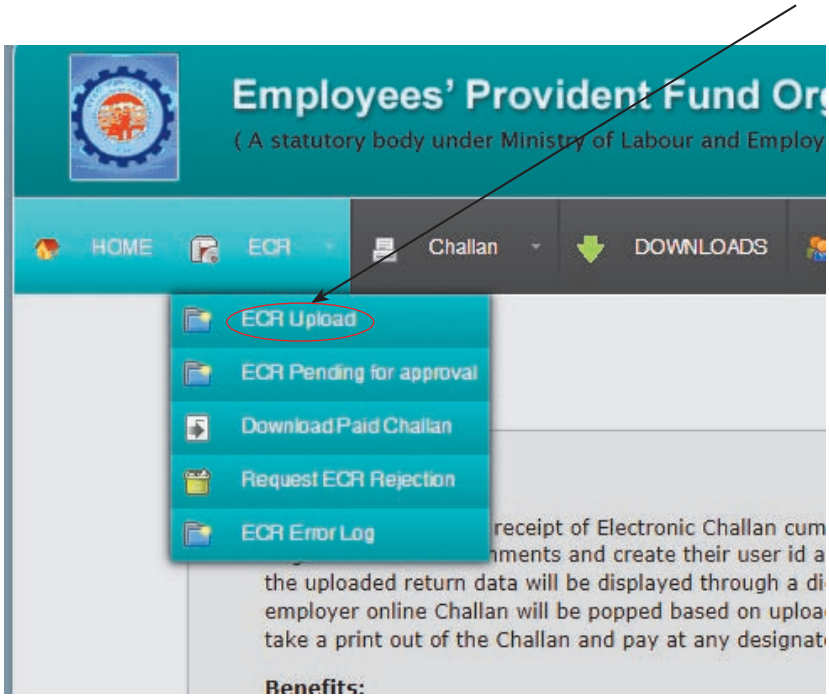


After login you will find the following screen→

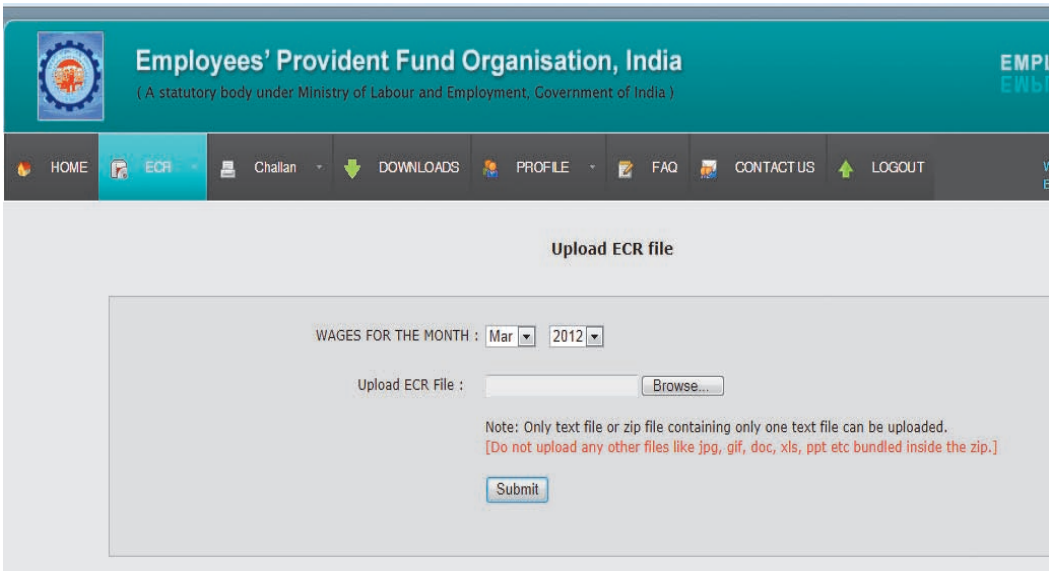


Step 2: Upload ECR→

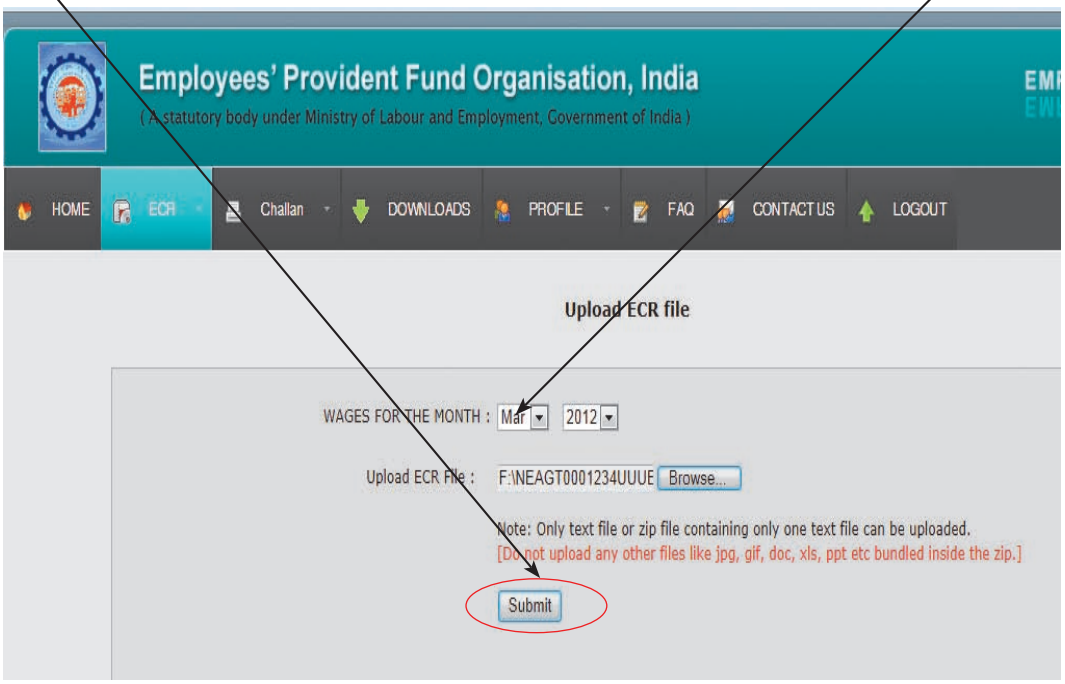
Click on ECR at the top Menu Bar. You will find the various options. Click ECR UPLOAD.



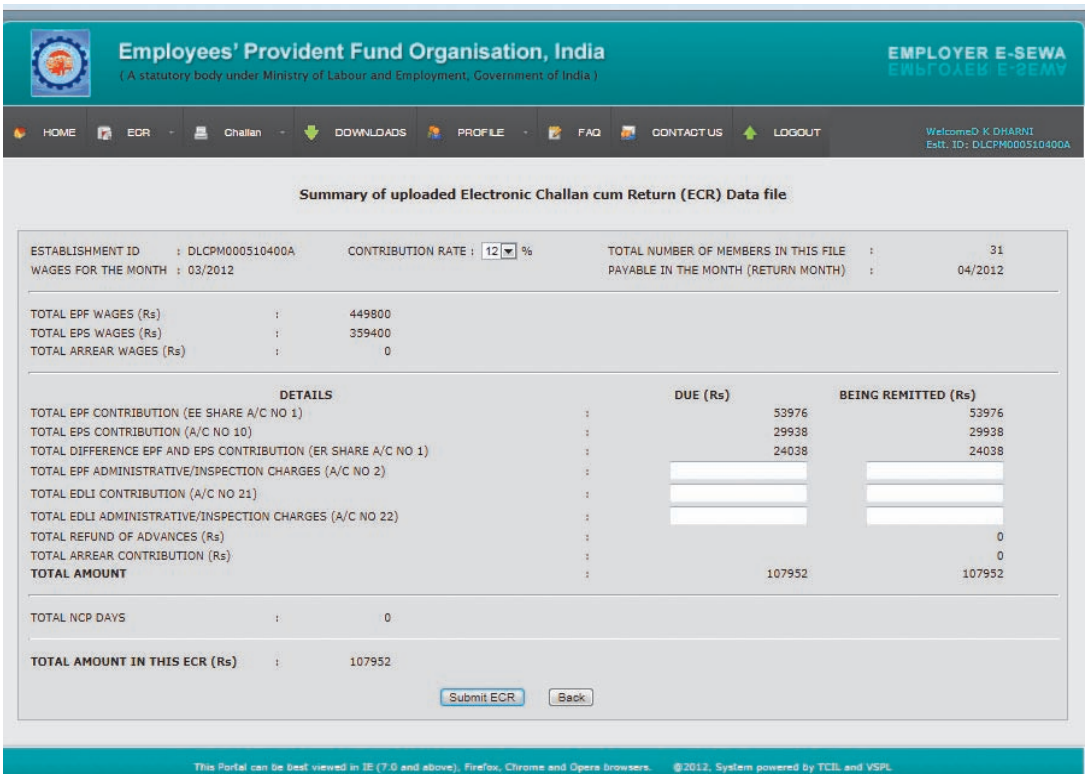
The following screen will open →



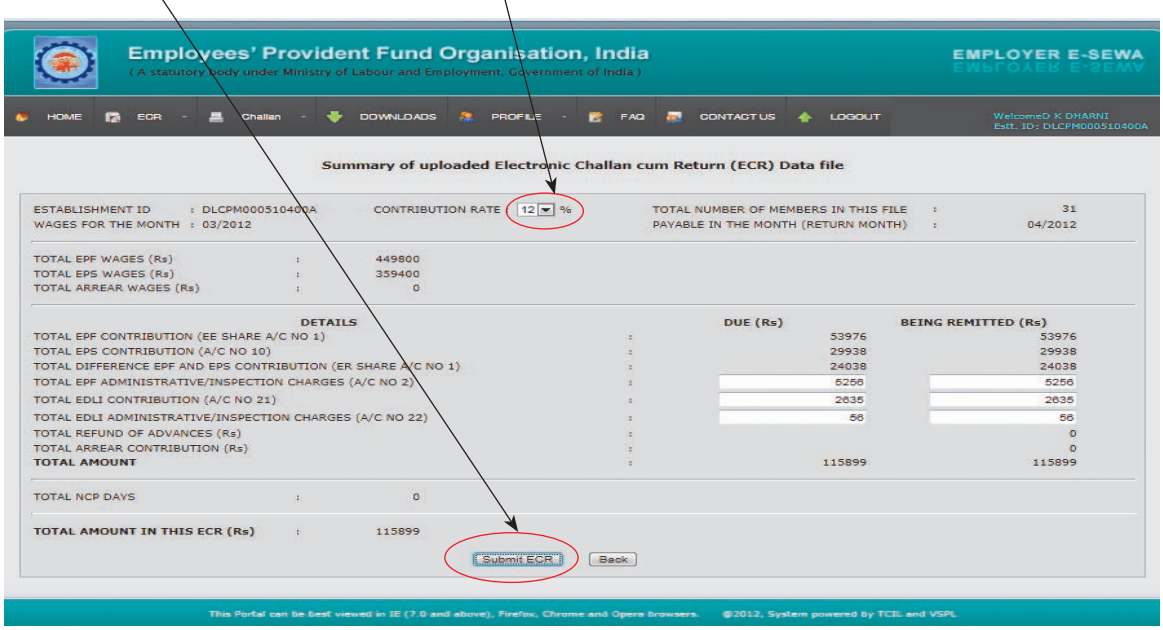
Select the text file you have to upload from the location where you have saved it. Check the Wage Month and year for which you are going to upload the ECR. Select the correct Wage **Month**/Year and click **SUBMIT** button.



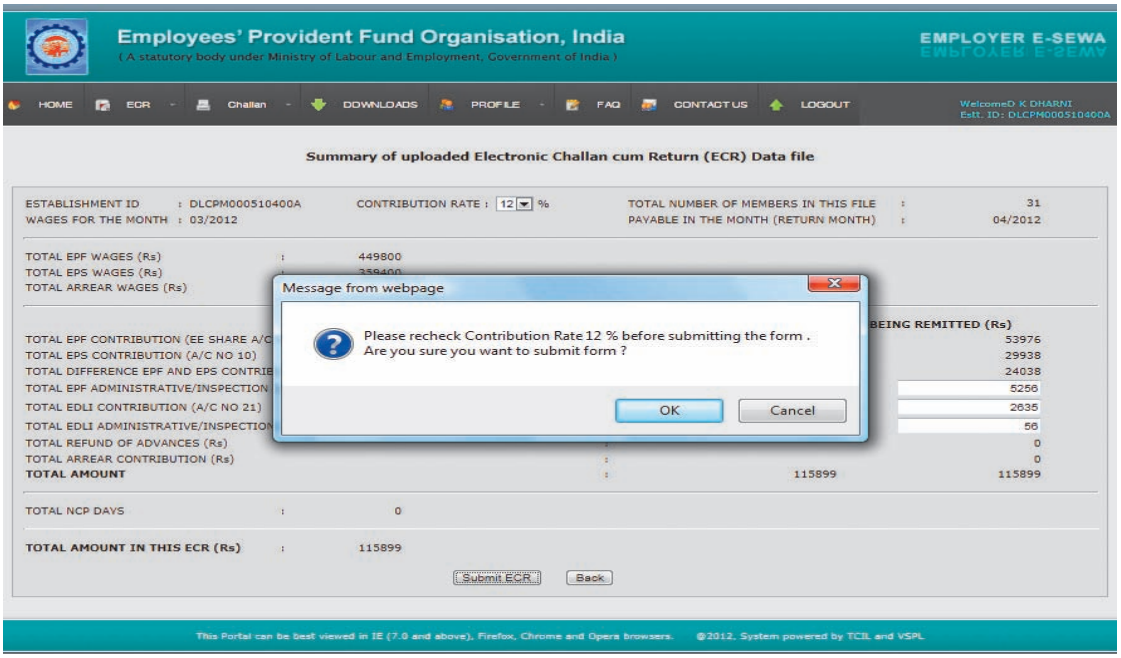
If your text file has been prepared correctly, the Summary sheet as follows will appear.



Enter the additional details regarding EDLI and EPF/EDLI Administrative and Inspection charges. Check the Contribution rate also. By default it is **12%.** If applicable for your establishment, you can change it to 10%. Click **SUBMIT** ECR button.



An alert will appear to confirm the Contribution rate. Click OK and again click SUBMIT ECR button.

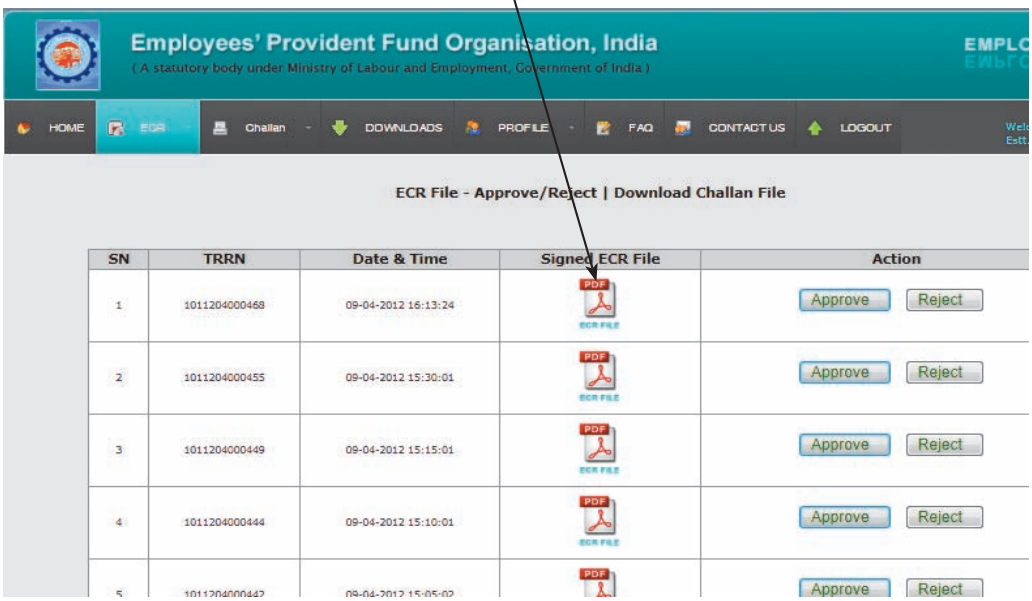


Step 3: Approve ECR →

A digitally signed PDF file with date and time of upload will appear on the screen.

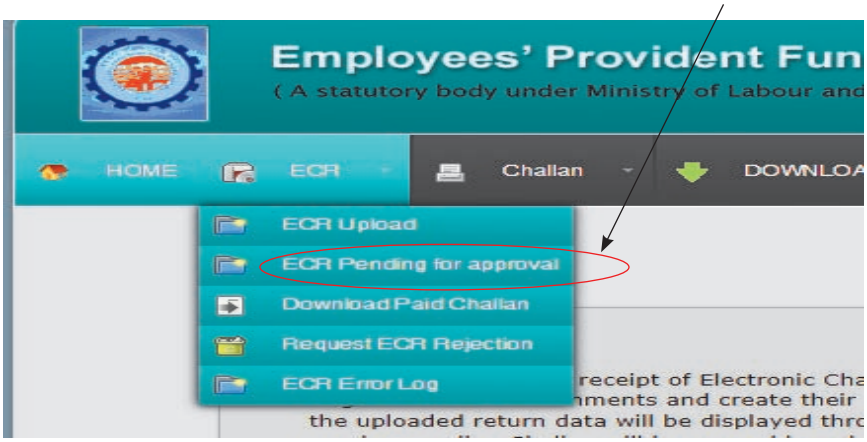
Note: In case the number of members in the ECR file is more than 200, please wait till you get an SMS alert to view/download the digitally signed **PDF file**.

Click on the PDF file icon to download the file and verify the data with the data of the ECR text file uploaded by you.



Note: The PDF file that is displayed is digitally signed by EPFO for security purpose and no signature is required.

This step is also available at the following link (ECR PENDING FOR APPROVAL)



The digitally signed PDF will look like the following screens.

EMPLOYEES' PROVIDENT FUND ORGANISATION, DELHINORTH
ELECTRONIC CHALLAN CUM RETURN (ECR)
FOR THE WAGE MONTH OF (03/2012) AND RETURN MONTH (04/2012)

ESTABLISHMENT ID : DLCPM0005104O0A
NAME OF ESTABLISHMENT : Establishment for live testing

Employer E-Sewa
ECR UPLOADED 09/04/2012 16:13:23

PART A-MEMBERS' WAGE DETAILS

Member Id	Member Name	EPF Wages	EPS Wages	EPF Contribution (EE Share) due	EPF Contribution (EE Share) being remitted	EPS Contribution due	EPS Contribution being remitted	Diff EPF and EPS Contribution (ER Share) due	Diff EPF and EPS Contribution (ER Share) being remitted	NCP Days	Refund of Advances
0006533	MANILAL	5500	0	660	660	0	0	660	660	0	0
0006732	KANTIBHAI	6000	0	720	720	0	0	720	720	0	0
0007003	GIRISHKUMAR	6200	0	744	744	0	0	744	744	0	0
0007032	BHIMRAO	6300	0	756	756	0	0	756	756	0	0
0007064	VILAS	6400	0	768	768	0	0	768	768	0	0
0007107	MORLIDHAR	6600	0	792	792	0	0	792	792	0	0
0007145	BABULAL	5800	0	696	696	0	0	696	696	0	0
0007162	NARSHIHBHAI	4900	0	588	588	0	0	588	588	0	0
0007215	ISUDAS	4700	4700	564	564	392	392	172	172	0	0
0007216	JETHABHAI	3500	3500	420	420	292	292	128	128	0	0
0007221	DAHYABHAI	6500	6500	780	780	541	541	239	239	0	0
0007226	PRIYESH	8200	6500	984	984	541	541	443	443	0	0
0007231	JIGNESHKUMAR	8400	8400	1008	1008	700	700	308	308	0	0
0007236	GAURAV	6500	6500	780	780	541	541	239	239	0	0
0007241	KOMALBEN	25000	6500	3000	3000	541	541	2459	2459	0	0
0007246	JIGNESHKUMAR	29000	6500	3480	3480	541	541	2939	2939	0	0
0007251	ANKITKUMAR	30000	30000	3600	3600	2499	2499	1101	1101	0	0
0007256	RAJENDRASINH	52000	52000	6240	6240	4332	4332	1908	1908	0	0
0007261	HIRENSINH	53000	53000	6360	6360	4415	4415	1945	1945	0	0
0007266	HITESH	54000	54000	6480	6480	4498	4498	1982	1982	0	0
0007271	TEJASKUMAR	55000	55000	6600	6600	4582	4582	2018	2018	0	0
0007276	JAIMIN	56000	56000	6720	6720	4665	4665	2055	2055	0	0
0007311	CHANDRAKANT	1400	1400	168	168	117	117	51	51	0	0
0007316	TEJASWINI	1300	1300	156	156	108	108	48	48	0	0
0007321	SUNIL	1200	1200	144	144	100	100	44	44	0	0
0007326	KESHAVBHAI	1150	1150	138	138	96	96	42	42	0	0
0007331	TEJAS	1100	1100	132	132	92	92	40	40	0	0
0007336	AMITKUMAR	1075	1075	129	129	90	90	39	39	0	0
0007341	KALPESHKUMAR	1050	1050	126	126	87	87	39	39	0	0
0007346	NAYNESH	1025	1025	123	123	85	85	38	38	0	0
0007351	MAHEBUBHUSEN	1000	1000	120	120	83	83	37	37	0	0
	GRAND TOTAL	449800	359400	53976	53976	29938	29938	24038	24038	0	0

	A/C 01 EE + Refund of Advance	A/C 01 ER	A/C 02	A/C 10	A/C 21	A/C 22	TOTAL
TOTAL DUES AS PER ECR	53976	24038	5256	29938	2635	56	115899
TOTAL AMOUNT BEING REMITTED	53976	24038	5256	29938	2635	56	115899

PART B-NEW MEMBERS' DETAILS

Member Id	Member Name	Father's/Husband's Name	Relationship with the Member	Date of Birth	Gender	Date of Joining EPF	Date of Joining EPS
0007351	MAHEBUBHUSEN	MAHMADHANIF	Father	17-06-1989	Male	01-03-2012	01-03-2012

PART C-EXITING MEMBERS' DETAILS

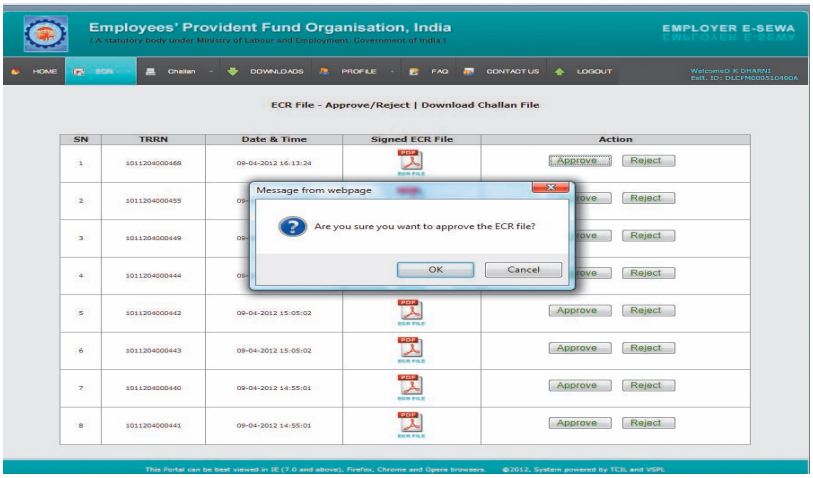
Member Id	Member Name	Date of Exit from EPF	Date of Exit from EPS	Reason for leaving
0007311	CHANDRAKANT	31-03-2012	31-03-2012	Retirement

PART D : MEMBER'S ARREAR DETAILS

--Nil--

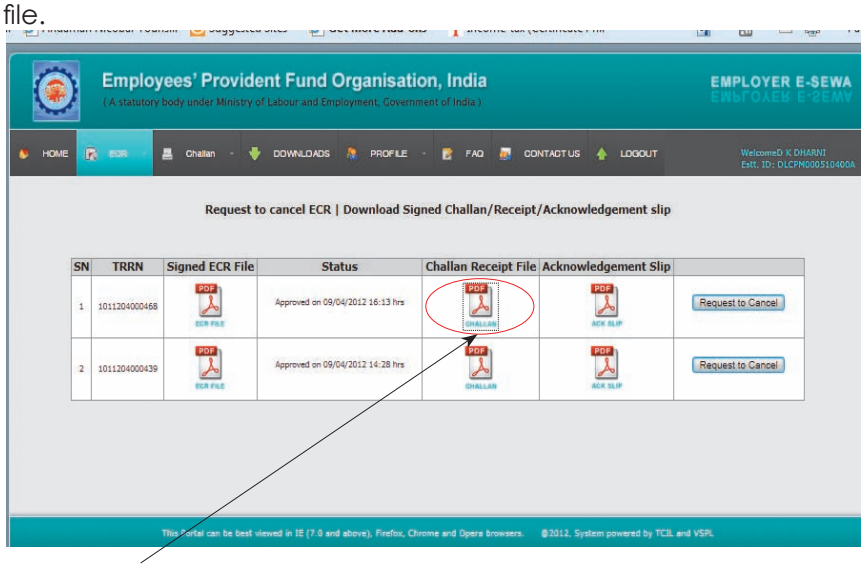
NOTE: The report generated is on the basis of uploaded ECR on 09/04/2012 16:13:23 and the employer is required to verify the details before approving the return for generation of TRRN and challan. This is a digitally signed report.

After you have satisfied yourself with the correctness of the data, click APPROVE button. An alert will come on Approval. Click OK.



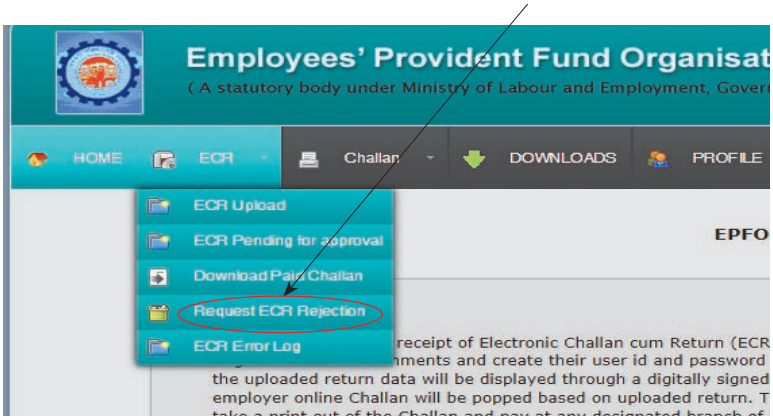
Step 4: Download and Print Challan→

On approval of the ECR file, a Temporary Return Reference Number (TRRN) for the uploaded ECR file will be generated and the next screen that will appear will display the Challan and Acknowledgement slip for uploaded file.

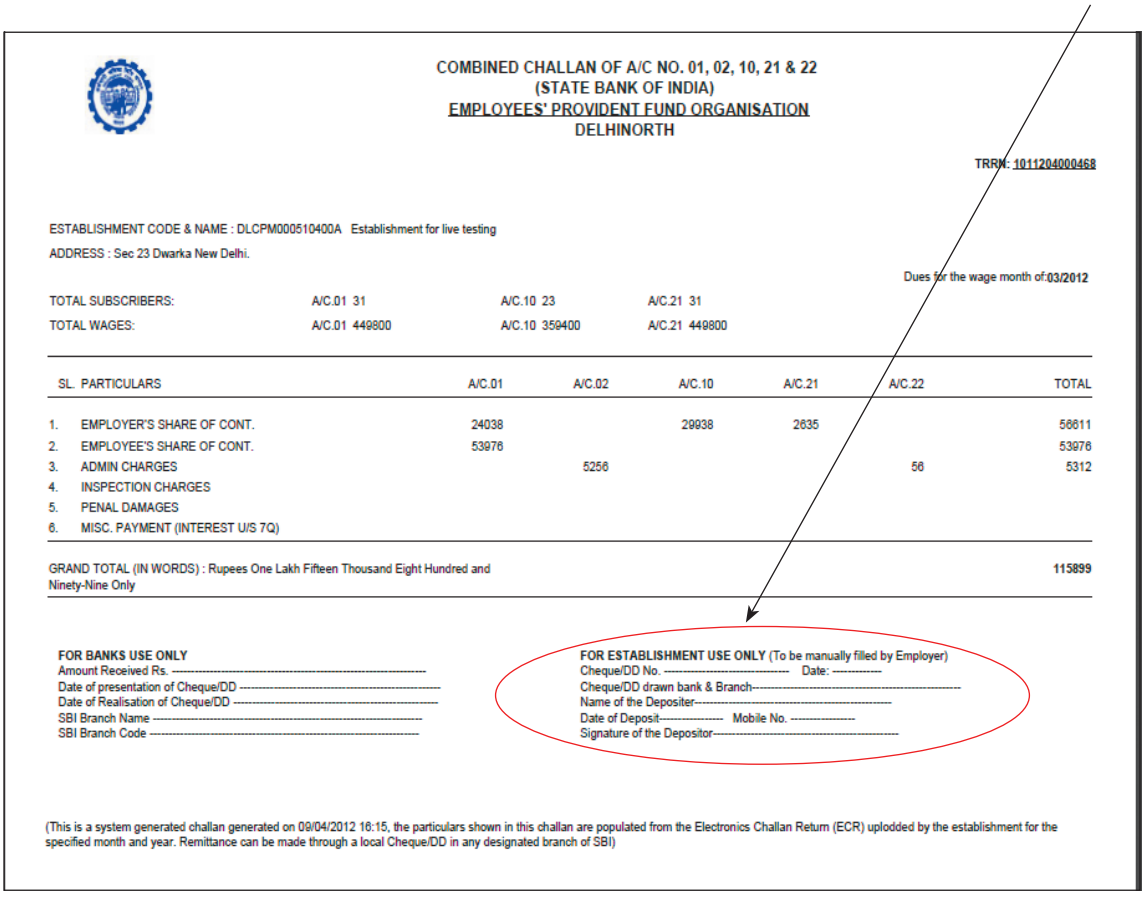


Click Challan Receipt File for downloading and printing the Challan.

This step is also available at the following link (REQUEST ECR REJECTION)



The challan will look as follows: After Printing, manually fill in the details under "For establishment use only".



COMBINED CHALLAN OF A/C NO. 01, 02, 10, 21 & 22
(STATE BANK OF INDIA)
EMPLOYEES' PROVIDENT FUND ORGANISATION
DELHINORTH

TRRN: 1011204000468

ESTABLISHMENT CODE & NAME : DLCPM000510400A Establishment for live testing

ADDRESS : Sec 23 Dwarka New Delhi.

Dues for the wage month of:03/2012

TOTAL SUBSCRIBERS:	A/C.01 31	A/C.10 23	A/C.21 31
TOTAL WAGES:	A/C.01 449800	A/C.10 359400	A/C.21 449800

SL.	PARTICULARS	A/C.01	A/C.02	A/C.10	A/C.21	A/C.22	TOTAL
1.	EMPLOYER'S SHARE OF CONT.	24038		29938	2635		56611
2.	EMPLOYEE'S SHARE OF CONT.	53976					53976
3.	ADMIN CHARGES		5256			56	5312
4.	INSPECTION CHARGES						
5.	PENAL DAMAGES						
6.	MISC. PAYMENT (INTEREST U/S 7Q)						

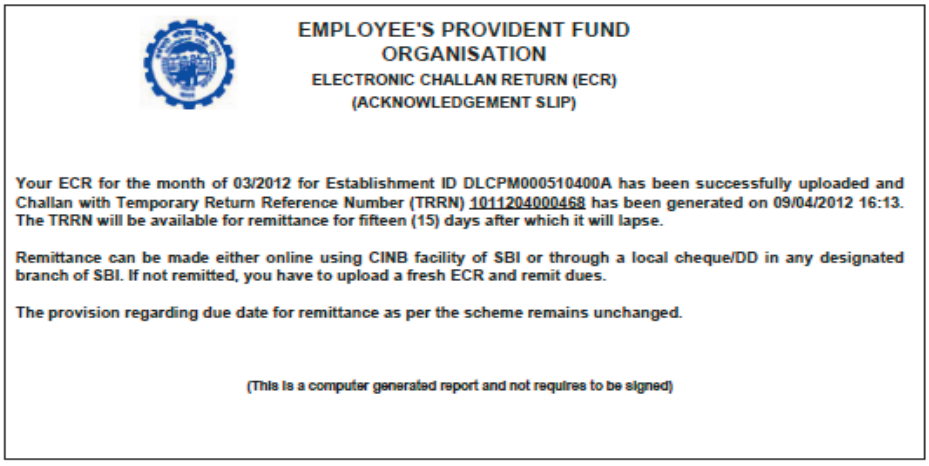
GRAND TOTAL (IN WORDS) : Rupees One Lakh Fifteen Thousand Eight Hundred and Ninety-Nine Only 115899

FOR BANKS USE ONLY
Amount Received Rs. ----------
Date of presentation of Cheque/DD ----------
Date of Realisation of Cheque/DD ----------
SBI Branch Name ----------
SBI Branch Code ----------

FOR ESTABLISHMENT USE ONLY (To be manually filled by Employer)
Cheque/DD No. ---------- Date: ----------
Cheque/DD drawn bank & Branch----------
Name of the Depositer----------
Date of Deposit---------- Mobile No. ----------
Signature of the Depositor----------

(This is a system generated challan generated on 09/04/2012 16:15, the particulars shown in this challan are populated from the Electronics Challan Return (ECR) uplodded by the establishment for the specified month and year. Remittance can be made through a local Cheque/DD in any designated branch of SBI)

The ECR Acknowledge slip will be as follows:



EMPLOYEE'S PROVIDENT FUND ORGANISATION
ELECTRONIC CHALLAN RETURN (ECR)
(ACKNOWLEDGEMENT SLIP)

Your ECR for the month of 03/2012 for Establishment ID DLCPM000510400A has been successfully uploaded and Challan with Temporary Return Reference Number (TRRN) 1011204000468 has been generated on 09/04/2012 16:13. The TRRN will be available for remittance for fifteen (15) days after which it will lapse.

Remittance can be made either online using CINB facility of SBI or through a local cheque/DD in any designated branch of SBI. If not remitted, you have to upload a fresh ECR and remit dues.

The provision regarding due date for remittance as per the scheme remains unchanged.

(This is a computer generated report and not requires to be signed)

The challan generated on approval of ECR will lapse after 15 days if remittance is not made.

Till this stage the employer can request for rejection of the approved ECR. However if remittance is made against the ECR, it cannot be rejected.

Step 5: Make Remittance: (Off line activity) →

There are two options

- If the employer is a CINB (Corporate Internet Banking) customer of SBI, then he/she can make online payment through the onlinesbi portal of SBI. Click here for SBI Portal. ##
- Otherwise the remittance can be made through Demand draft/local cheque in any designated branch of SBI. For SBI designated branch list, click SBI BRANCHES FOR EPF REMITTANCE
- Once the cheque against the challan is realized, you will get SMS alert. With this the ECR filing process for the month will be complete.

Note: The online payment option will be available after a few days. Please make remittance through Demand Draft/local cheque till the facility starts.

Some Useful Forms for Compliance →

- Form-19: To claim final settlement of Provident Fund by a member.
- Form-20: To claim Provident Fund by nominee/legal heir on death of the member.
- Form-10-D: To claim pension. (In duplicate: If within state, In triplicate: If outside state.)
- Form-10-C: To claim withdrawal benefit/scheme certificate under Employees' Pension Scheme '95.
- Form-5IF: To claim assurance benefit under Employees' Deposit Linked Insurance '76 by nominee/ legal heir of a member.
- Form-31: To claim temporary withdrawal/advance under Employees' PF scheme
- Form-13: To effect transfer of Provident Fund/Pension from one A/C to another.
- Form-9(Revised): The details of employees enrolled as members of Employees' Provident FundS'52, Employees' Deposit Linked Insurance'76 & Employees' Pension Scheme'95 on coverage of the establishment- This is to be submitted immediately after coverage, within 15 days of coverage.
- Form-12A:The details of the contributions recovered from the members & paid along with details of employers' contribution & administrative charges- This is to be submitted monthly by 25th of following month.
- Form-5: The details of the employees enrolled newly to the Provident Fund- To be submitted along with Form- 12A every month within 15 days of the following month.
- Form-10: The details of the employees leaving service during the month- To be submitted along with form-12A.
- Form-2(Revised): Nomination form- To be submitted along with form-5/9.
- Form-3A: The details of wages & contributions in respect of each member, to be prepared financial year wise- To be submitted to the Provident Fund office by 30th of April every year.
- Form-6A: Yearly consolidated statement of contributions- To be forwarded yearly along with form-3A. It should be ensured that all the form-3A are entered in form-6A, irrespective of whether the form-3A was forwarded for the broken period and the total dues as per the form-12A for the whole year agrees with the total of form-6A within 30th April.
- Form-5A: Return of ownership of the establishment- To be forwarded immediately after coverage & whenever there is a change in the ownership, it has to be intimated within 15 days of change.

UNIT - 19

EXTENSIBLE BUSINESS REPORTING LANGUAGE



XBRL (E**X**tensible **B**usiness **R**eporting **L**anguage)

XBRL stands for e**X**tensible **B**usiness **R**eporting **L**anguage. It is one of a family of "XML" languages which is becoming a standard means of communicating information between businesses and on the internet. XBRL provides major benefits in the preparation, analysis and communication of business information and is fast becoming an accepted reporting language globally. It offers major benefits to all those who have to create, transmit, use or analyse such information.

Let us take a closer look at the meaning of the term:

(a) **Extensible**: means the user can extend the application of a particular business data beyond its original intended purpose and the major advantage is that the extended use can bedetermined even by the users and not just the ones who merely prepare the business data. This is achieved by adding tags which are both human and machine readable – describing what the data is.

The property of extensibility is very handy in situations when list of items reported for various elements of the financial statements are not the same across firms, industries, and countries. For example, many of item constituting non-current assets in Oil and Gas Industry (items like rigs, exploratory oil and gas wells) may not be applicable to companies in general. In a situation of this kind, XBRL may prepare a taxonomy called a 'Global Common Document' (GCD) for items common to all the firms, industries, and countries, and, any country specific, industry specific and firm-specific variations (extensions / limitations) can, then, be written as independent taxonomies that can be imported and incorporated with the GCD.

(b) **Business:** means relevant to the type of business transaction. XBRL focus is on describing the financial statements for both public and private companies.

(c) **Reporting**: the intention behind promoting use of XBRL is to have all companies report their financial statements in a consolidated manner using the specified formats.

(d) **Language**: XBRL is based on XML, which prescribes the manner in which the data can be "marked-up" or "tagged" to make it more meaningful to human readers as well as to computers-based system.

Potential XBRL applications:

(a) XBRL for Financial Statements - financial statements of all sorts used to exchange financial information

(b) XBRL for Taxes -specification for tax returns which are filed and information exchanged for items which end up on tax returns

(c) XBRL for Regulatory Filings – specifications for the large number of filings required by government and regulatory bodies

(d) XBRL for Accounting and Business Reports - management and accounting reporting such as all the reports that are created by your accounting system rendered in XML to make re-using them possible

(e) XBRL for Authoritative Literature - a standard way for describing accounting related authoritative literature published by the AICPA, FASB, ASB, and others to make using these resources easier, "drill downs" into literature from financials possible

There is a dramatic improvement in processing of Financial Statements as XBRL documents can be prepared efficiently, extracted reliably, published more easily, analyzed quickly, retrieved by investors simply, and enables smarter investments.

XBRL solves two significant issues. The first issue is that preparing a financial statement for printing, for a Web site, and for filing today means that a company could typically enter information three times. With XBRL, information will be entered once and the same information will be "rendered" as a printed financial statement, an HTML document for a Web site, an EDGAR (Electronic Data Gathering, Analysis, Retrieval) filing file, a raw XML file, or a specialized reporting format such as periodic banking and other regulatory reports.

The second issue is that earlier, extracting specified detailed information from a financial statement, even an electronic financial statement like a regulatory filing, was a manual process. For example, a company cannot tell a computer program to "Get the prepaid expenses for 2008" from an electronic financial statement. If a financial statement is prepared using XBRL, computer programs can easily extract every piece of information in that statement

Benefit of having cost related data in XBRL format:

Government and Regulators require cost data of different sectors for policy making. The availability of cost data [without compromising on the confidentiality in XBRL format enables informed decision making and for sectoral studies. With full adoption of XBRL, companies would be able to integrate its financial and cost data across its operational areas and exercise better control on its activities.

Costing Taxonomy:

Costing Taxonomy is a dictionary of all cost elements required in the cost audit report and compliance report. The costing taxonomy contains the properties and interrelationships of all these cost elements for the purposes of capturing the required reporting data in XBRL format.

8. Where can I find the Costing Taxonomy and related Business Rules?

The Costing Taxonomy and related Business Rules including sample instance documents can be downloaded from the website of MCA (http://mca.gov.in). The specific links are as follows:

Costing Taxonomy -

http://www.mca.gov.in/Ministry/pdf/Costing_Taxonomy_2012-11-22_v1.0.zip

Business Rules –

http://www.mca.gov.in/Ministry/pdf/Revised_Business_Rules_Updated_XBRL_Costing_29.11.2012.zip

9. What are the contents of the excel sheets provided with the Costing Taxonomy?

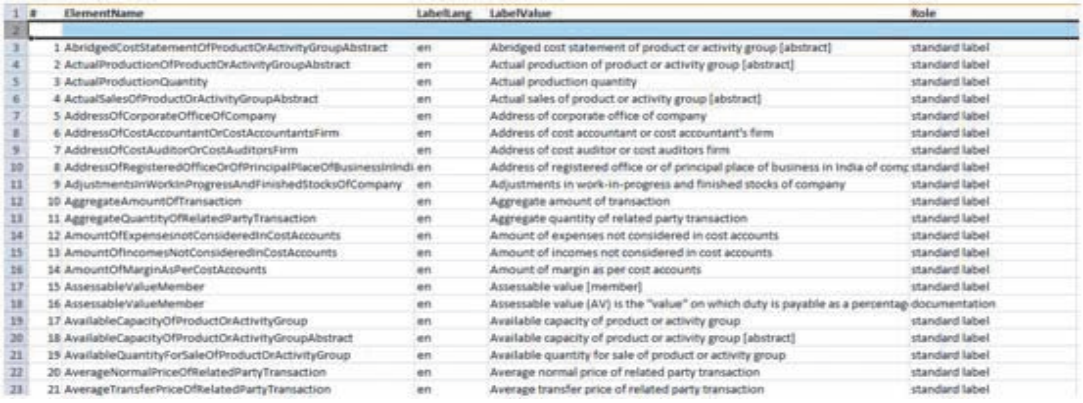
The excel sheets are for reference and easy understanding of various components of taxonomy in a human readable form. The excel workbook contains the following worksheets:-

a. **Elements**: This worksheet contains all the concepts that form the costing taxonomy. The concepts are defined as elements/tags along with their characteristics such as data type, balance type, Nillable etc. e.g. cost of sales of product or activity group is an element defined as:

Characteristic	Property	Meaning
Element Name	Cost of Sales of Product or Activity Group	Name of the Element / Tag
Preferred Label	Cost of Sales of Product or Activity Group	Label that would appear in the rendered report
Label Role	Standard label	It is a standard label

Abstract	False	Abstract is False implies element can be used to tag data. Abstract set to True indicates that the element is only used in a hierarchy to group related elements together and cannot be used to tag data in an instance document.
Data Type	Monetary Item Type	It is monetary data type
Balance Type	Debit	The balance is debit balance
Period	Duration	The concept is reported for the period (financial year)
Substitution Group	Item	This tells whether the element is item, tuple, hypercube or dimension.
Nillable	True	Nillable set to true means the element can take empty values. If set to False it would means that the element in the instance should have non empty value.

b. **Labels**: This worksheet contains the 491 nos. of labels to be used as preferred labels in the final presentation (rendering) of the report in human readable format. A screenshot of the labels is given below:



#	ElementName	LabelLang	LabelValue	Role
1	AbridgedCostStatementOfProductOrActivityGroupAbstract	en	Abridged cost statement of product or activity group [abstract]	standard label
2	ActualProductionOfProductOrActivityGroupAbstract	en	Actual production of product or activity group [abstract]	standard label
3	ActualProductionQuantity	en	Actual production quantity	standard label
4	ActualSalesOfProductOrActivityGroupAbstract	en	Actual sales of product or activity group [abstract]	standard label
5	AddressOfCorporateOfficeOfCompany	en	Address of corporate office of company	standard label
6	AddressOfCostAccountantOrCostAccountantsFirm	en	Address of cost accountant or cost accountant's firm	standard label
7	AddressOfCostAuditorOrCostAuditorsFirm	en	Address of cost auditor or cost auditors firm	standard label
8	AddressOfRegisteredOfficeOrOfPrincipalPlaceOfBusinessInIndi	en	Address of registered office or of principal place of business in India of comp	standard label
9	AdjustmentsInWorkInProgressAndFinishedStocksOfCompany	en	Adjustments in work-in-progress and finished stocks of company	standard label
10	AggregateAmountOfTransaction	en	Aggregate amount of transaction	standard label
11	AggregateQuantityOfRelatedPartyTransaction	en	Aggregate quantity of related party transaction	standard label
12	AmountOfExpensesnotConsideredInCostAccounts	en	Amount of expenses not considered in cost accounts	standard label
13	AmountOfIncomesNotConsideredInCostAccounts	en	Amount of incomes not considered in cost accounts	standard label
14	AmountOfMarginAsPerCostAccounts	en	Amount of margin as per cost accounts	standard label
15	AssessableValueMember	en	Assessable value [member]	standard label
16	AssessableValueMember	en	Assessable value (AV) is the "value" on which duty is payable as a percentag	documentation
17	AvailableCapacityOfProductOrActivityGroup	en	Available capacity of product or activity group	standard label
18	AvailableCapacityOfProductOrActivityGroupAbstract	en	Available capacity of product or activity group [abstract]	standard label
19	AvailableQuantityForSaleOfProductOrActivityGroup	en	Available quantity for sale of product or activity group	standard label
20	AverageNormalPriceOfRelatedPartyTransaction	en	Average normal price of related party transaction	standard label
21	AverageTransferPriceOfRelatedPartyTransaction	en	Average transfer price of related party transaction	standard label

c. **References**: This worksheet contains the relationships between elements and the references of the elements defined by authoritative literature. The reference parts used are listed below:

Reference part	Use
Name	CAS
Publisher	Institute of Cost Accountants of India
Section	Title of sections of standard or interpretation
Paragraph	Paragraph (number) in the standard
Subparagraph	Subparagraph (number) of a paragraph



Prefix	Standard Label	Element Name	Publisher	Name	Section	Paragraph
in-cost	Sales of product or activity group	SalesOfProductOrActivityGroup	MCA	Cost Audit Report Rules	Annexure to Form II	4
in-cost	Self manufactured quantity	SelfManufacturedQuantity	MCA	Cost Audit Report Rules	Annexure to Form II	4

d. **Extended Link Cost Audit Report**: This worksheet contains the Extended Link Role definitions contained in the Cost Audit Report. Extended Link Roles represents a set of relationships between concepts and are the logical grouping of elements. The extended links are then used in link bases to build the relationships. The list of extended link roles in the Cost Audit Report are:

#	Extended Link Role definition	Used On
1	[100100] General information	presentationLinkbaseRef
2	[100300] Cost audit report (Form-II)	presentationLinkbaseRef , definitionLinkbaseRef
3	[100310] Cost accounting policy	presentationLinkbaseRef
4	[100320] Product or activity group	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
5	[100330] Quantitative information of product or activity group	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
6	[100340] Abridged cost statement of product or activity group	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
7	[100340a] Abridged cost statement-Details of material consumed	presentationLinkbaseRef , definitionLinkbaseRef
8	[100340b] Abridged cost statement-Details of utilities	presentationLinkbaseRef , definitionLinkbaseRef
9	[100340c] Abridged cost statement-Details of industry specific ope	presentationLinkbaseRef , definitionLinkbaseRef
10	[100350] Operating ratio analysis of product or activity group	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
11	[100360] Profit reconciliation	presentationLinkbaseRef , calculationLinkbaseRef
12	[100360a] Profit reconciliation-Details of incomes not considered	presentationLinkbaseRef , definitionLinkbaseRef
13	[100360b] Profit reconciliation-Details of expenses not considere	presentationLinkbaseRef , definitionLinkbaseRef
14	[100370] Value addition and distribution of earnings	presentationLinkbaseRef , calculationLinkbaseRef
15	[100400] Financial position and ratio analysis	presentationLinkbaseRef , calculationLinkbaseRef
16	[100410] Related party transactions	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
17	[100420] Reconciliation of indirect taxes	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
18	[100421] Reconciliation of indirect taxes/not-all	definitionLinkbaseRef
19	[100421a] Reconciliation of indirect taxes/not-all	definitionLinkbaseRef
20	[100421b] Reconciliation of indirect taxes/not-all	definitionLinkbaseRef
21	[100421c] Reconciliation of indirect taxes/not-all	definitionLinkbaseRef
22	[100421d] Reconciliation of indirect taxes/not-all	definitionLinkbaseRef
23	[900000] Typed default	definitionLinkbaseRef
24	[910000] Axis-Defaults	definitionLinkbaseRef

e. **Presentation Cost Audit Report:** This worksheet defines the structure of the Cost Audit Report for displaying the data along with preferred label attribute and the specific order in which they appear. This enables the taxonomy users to view the representation of elements in the human readable format. The illustration below shows the presentation of Product or Activity Group Details (Para 3 of the Annexure to Cost Audit Report):

Prefix	Preferred Label	Element Name	Label Role	Order
ELR	[100320] Product or activity group			
in-cost	Product or activity group [abstract]	ProductOrActivityGroupAbstract	standard label	
in-cost	Details of product or activity group [abstract]	DetailsOfProductOrActivityGroupAbstract	standard label	1
in-cost	Product or activity group [table]	ProductOrActivityGroupTable	standard label	1
in-cost	Identification of product or activity group [axis]	IdentificationOfProductOrActivityGroupAxis	standard label	1
in-cost	Whether previous year figures are reported	WhetherPreviousYearFiguresAreReported	standard label	2
in-cost	Details for not reporting previous year figures [text block]	DetailsForNotReportingPreviousYearFiguresExplanatory	standard label	3
in-cost	General information of product or activity group [abstract]	GeneralInformationOfProductOrActivityGroupAbstract	standard label	4
in-cost	Name of product or activity group	NameOfProductOrActivityGroup	standard label	1
in-cost	Product or activity group code	ProductOrActivityGroupCode	standard label	2
in-cost	Four digit CETA chapter headings included in product or activity grou	FourDigitCETAChapterHeadingsIncludedInProductOrActivit	standard label	3
in-cost	Net operational revenue of product or activity group	NetOperationalRevenueOfProductOrActivityGroup	standard label	4
in-cost	Whether product or activity group covered under cost audit	WhetherProductOrActivityGroupCoveredUnderCostAudit	standard label	5
in-cost	Other incomes of company	OtherIncomesOfCompany	standard label	2
in-cost	Total revenue as per financial accounts	TotalRevenueAsPerFinancialAccounts	standard label	3
in-cost	Notes to product or activity group [text block]	NotesToProductOrActivityGroupExplanatory	standard label	4

f. **Calculation Cost Audit Report**: This worksheet contains the Additive relationships between numeric items expressed as parent-child hierarchies in the Cost Audit Report. Each calculation child has a weight attribute (+1 or -1) based upon the natural balance of the parent and child items. Illustration below represents the calculation view of the Value addition and distribution of earnings of the Annexure to Cost Audit Report (Para 8):

	Prefix	Standard Label	Element Name	Order	Weight
131	ELR	[100370] Value addition and distribution of earnings			
132	in-cost	Distribution of earnings	DistributionOfEarnings		
133	in-cost	To employees as salaries, wages, retirement benefits and others	ToEmployeesAsSalariesWagesRetirementBenefitsAndOthers	1	1
134	in-cost	To shareholders as dividend	ToShareholdersAsDividend	2	1
135	in-cost	Funds retained by company	FundsRetainedByCompany	3	1
136	in-cost	To government as taxes	ToGovernmentAsTaxes	4	1
137	in-cost	Other distribution of earnings	OtherDistributionOfEarnings	5	1
138	in-cost	Earnings available for distribution	EarningsAvailableForDistribution		
139	in-cost	Other incomes of company	OtherIncomesOfCompany	1	1
140	in-cost	Value added of company	ValueAddedOfCompany	2	1
141	in-cost	Net revenue from operations of company for value addition	NetRevenueFromOperationsOfCompanyForValueAddition	1	1
142	in-cost	Gross revenue from operations of company	GrossRevenueFromOperationsOfCompany	1	1
143	in-cost	Excise and other duties of company	ExciseAndOtherDutiesOfCompany	2	-1
144	in-cost	Export incentives of company	ExportIncentivesOfCompany	2	1
145	in-cost	Adjustments in work-in-progress and finished stocks of company	AdjustmentsInWorkInProgressAndFinishedStocksOfCompany	3	1
146	in-cost	Cost of bought out inputs of company	CostOfBoughtOutInputsOfCompany	4	-1
147	in-cost	Cost of materials consumed of company	CostOfMaterialsConsumedOfCompany	1	1
148	in-cost	Cost of process materials or chemicals of company	CostOfProcessMaterialsOrChemicalsOfCompany	2	1
149	in-cost	Cost of stores and spares consumed of company	CostOfStoresAndSparesConsumedOfCompany	3	1
150	in-cost	Cost of utilities of company	CostOfUtilitiesOfCompany	4	1
151	in-cost	Cost of other bought out inputs of company	CostOfOtherBoughtOutInputsOfCompany	5	1

g. **Definition Cost Audit Report**: It is used to express the dimensional relationship between elements of the Costing Taxonomy for the Cost Audit Report. An illustration of the definition linkbase for the Cost Audit Report showing elements of the Product or Activity Group Details is given below:

	Prefix	Standard Label	Element Name	Order	Context Element	Closed
43	ELR	[100320] Product or activity group				
44	in-cost	Product or activity group [abstract]	ProductOrActivityGroupAbstract			
45	in-cost	Details of product or activity group [abstract]	DetailsOfProductOrActivityGroupAbstract	1		
46	in-cost	Product or activity group [table]	ProductOrActivityGroupTable	1	scenario	TRUE
47	in-cost	Identification of product or activity group [axis]	IdentificationOfProductOrActivityGroupAxis	1		
48	in-cost	Whether previous year figures are reported	WhetherPreviousYearFiguresAreReported	2		
49	in-cost	Details for not reporting previous year figures [text block]	DetailsForNotReportingPreviousYearFiguresExplanatory	3		
50	in-cost	General information of product or activity group [abstract]	GeneralInformationOfProductOrActivityGroupAbstract	4		
51	in-cost	Name of product or activity group	NameOfProductOrActivityGroup	1		
52	in-cost	Product or activity group code	ProductOrActivityGroupCode	2		
53	in-cost	Four digit CETA chapter headings included in product or activity grou	FourDigitCETAChapterHeadingsIncludedInProductOrActivity	3		
54	in-cost	Net operational revenue of product or activity group	NetOperationalRevenueOfProductOrActivityGroup	4		
55	in-cost	Whether product or activity group covered under cost audit	WhetherProductOrActivityGroupCoveredUnderCostAudit	5		

h. **Extended Link Compliance Report**: This worksheet contain the Extended Link Role definitions contained in the Compliance Report. Extended Link Roles represents a set of relationships between concepts and are the logical grouping of elements. The extended links are then used in link bases to build the relationships. The list of extended link roles in the Compliance Report are:

	#	Extended Link Role definition	Used On
2	1	[200100] General information compliance	presentationLinkbaseRef
3	2	[200300] Quantitative information	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
4	3	[200400] Reconciliation statement	presentationLinkbaseRef , calculationLinkbaseRef
5	4	[200400a] Reconciliation statement-Details of incor	presentationLinkbaseRef , definitionLinkbaseRef
6	5	[200400b] Reconciliation statement-Details of expe	presentationLinkbaseRef , definitionLinkbaseRef
7	6	[200500] Compliance report (Form B)	presentationLinkbaseRef
8	7	[990000] Typed default	definitionLinkbaseRef

i. **Presentation Compliance**: This worksheet defines the structure of the Compliance Report for displaying the data along with preferred label attribute and the specific order in which they appear. This enables the taxonomy users to view the representation of elements in the human readable format. The illustration below shows the presentation of Quantitative Information (Para 2 of the Annexure to Compliance Report):

	Prefix	Preferred Label	Element Name	Label Role	Order
30	ELR	[200300] Quantitative information			
31	in-cost	Quantitative information [abstract]	QuantitativeInformationAbstract	standard label	
32	in-cost	Details of product or activity group [abstract]	DetailsOfProductOrActivityGroupAbstract	standard label	1
33	in-cost	Product or activity group [table]	ProductOrActivityGroupTable	standard label	1
34	in-cost	Identification of product or activity group [axis]	IdentificationOfProductOrActivityGroupAxis	standard label	1
35	in-cost	General information of product or activity [abstract]	GeneralInformationOfProductOrActivityAbstract	standard label	2
36	in-cost	Name of product or activity group	NameOfProductOrActivityGroup	standard label	1
37	in-cost	Product or activity group code	ProductOrActivityGroupCode	standard label	2
38	in-cost	Unit of measurement for product or activity group	UnitOfMeasurementForProductOrActivityGroup	standard label	3
39	in-cost	Quantity produced of product or activity group	QuantityProducedOfProductOrActivityGroup	standard label	4

j. **Calculation Compliance Report**: This worksheet contains the Additive relationships between numeric items expressed as parent-child hierarchies in the Compliance Report. Each calculation child has a weight attribute (+1 or -1) based upon the natural balance of the parent and child items. Illustration below represents the calculation view of the Quantitative Information and Reconciliation Statement of the Annexure to Compliance report:

	Prefix	Standard Label	Element Name	Order	Weight
2					
3	ELR	[200300] Quantitative information			
4	in-cost	Total revenue as per financial accounts	TotalRevenueAsPerFinancialAccounts		
5	in-cost	Other incomes of company	OtherIncomesOfCompany	1	1
6	in-cost	Net operational revenue of product or activity group	NetOperationalRevenueOfProductOrActivityGroup	2	1
7					
8	ELR	[200400] Reconciliation statement			
9	in-cost	Profit (loss) as per financial accounts	ProfitLossAsPerFinancialAccounts		
10	in-cost	Profit (loss) as per cost accounts	ProfitLossAsPerCostAccounts	1	1
11	in-cost	Profit (loss) from product or activity groups covered under cost audit	ProfitLossFromProductOrActivityGroupsUnderCostAudit	1	1
12	in-cost	Profit (loss) from product or activity groups covered under cost accou	ProfitLossFromProductOrActivityGroupsCoveredUnderCostAcc	2	1
13	in-cost	Profit (loss) from activities not covered under cost accounting record	ProfitLossFromActivitiesNotCoveredUnderCostAccountingRec	3	1
14	in-cost	Difference in stock valuation as per cost and financial records	DifferenceInStockValuationAsPerCostAndFinancialRecords	2	1
15	in-cost	Amount of incomes not considered in cost accounts	AmountOfIncomesNotConsideredInCostAccounts	3	1
16	in-cost	Amount of expenses not considered in cost accounts	AmountOfExpensesnotConsideredInCostAccounts	4	-1

k. **Definition Compliance Report**: It is used to express the dimensional relationship between elements of the Costing Taxonomy for the Cost Audit Report. An illustration of the definition linkbase for the Compliance Report showing elements of the Quantitative Information (Para 2) is given below:

	Prefix	Standard Label	Element Name	Order	Context Element	Closed
2						
3	ELR	[200300] Quantitative information				
4	in-cost	Quantitative information [abstract]	QuantitativeInformationAbstract			
5	in-cost	Details of product or activity group [abstract]	DetailsOfProductOrActivityGroupAbstract	1		
6	in-cost	Product or activity group [table]	ProductOrActivityGroupTable	1	scenario	TRUE
7	in-cost	Identification of product or activity group [axis]	IdentificationOfProductOrActivityGroupAxis	1		
8	in-cost	General information of product or activity [abstract]	GeneralInformationOfProductOrActivityAbstract	2		
9	in-cost	Name of product or activity group	NameOfProductOrActivityGroup	1		
10	in-cost	Product or activity group code	ProductOrActivityGroupCode	2		
11	in-cost	Unit of measurement for product or activity group	UnitOfMeasurementForProductOrActivityGroup	3		
12	in-cost	Quantity produced of product or activity group	QuantityProducedOfProductOrActivityGroup	4		
13	in-cost	Net operational revenue of product or activity group [abstract]	NetOperationalRevenueOfProductOrActivityGroupAbstract	3		
14	in-cost	Quantity sold of product or activity group	QuantitySoldOfProductOrActivityGroup	1		
15	in-cost	Net operational revenue of product or activity group	NetOperationalRevenueOfProductOrActivityGroup	2		
16	in-cost	Whether product or activity group covered under cost audit	WhetherProductOrActivityGroupCoveredUnderCostAudit	4		

http://www.mca.gov.in/XBRL/cost_audit_faq.html

Notes

Notes