

Dr. Babasaheb Ambedkar Open University
Term End Examination July – 2026

Course : BBA
Subject Code : BBASEC405
Subject Name : Tally – 2

Date : 17-08-2026
Time : 03:00pm to 04:00pm
Duration : 01 Hours
Max. Marks : 35

Q-1. How do you create units of measurement (UOM) for stock items in Tally Prime? **10**

OR

How can employee attendance information be maintained in the context of payroll? Explain in detail.

Q-2. Record the following transactions in the books of Mr. Vikasbhai from Ahmedabad: **10**
The following tax rates apply to Mr. Vikasbhai's business transactions. The amounts in the following transactions do not include GST. Add the applicable tax amount and then record the transactions accordingly.

Type of Tax	On Goods	On Services
Central GST (CGST)	6%	2.5%
State GST (SGST)	6%	2.5%
Integrated GST (IGST)	12%	5%

June 2024 Transactions:

1. Purchased goods worth ₹ 40,000 (after 10% trade discount) from Jayeshbhai of Jamnagar and made the payment by cheque.
2. Purchased goods worth ₹ 60,000 (after 10% trade discount and 5% cash discount) from Bhuneshbhai of Bhubaneswar (Odisha).
3. Sold goods worth ₹ 50,000 (after 10% trade discount) to Bhimanand Singh of Bhopal (Madhya Pradesh) by cheque.
4. Sold goods worth ₹ 80,000 (after 10% trade discount and 5% cash discount) to Anilbhai of Anand through branch.
5. Returned 1/3rd portion of the goods to Bhuneshbhai of Bhubaneswar (Odisha). Received GST refund in proportionate amount in cash.
6. Returned 1/4th portion of the goods to Anilbhai of Anand. Paid GST refund in proportionate amount in cash.
7. Purchased machinery worth ₹ 1,00,000 from Ramesh Factory of Amravati (Maharashtra).
8. Received shop rent of ₹ 20,000 by cheque.
9. Purchased commission service worth ₹ 40,000 from a trader in Mumbai (Maharashtra) by cheque.

OR

What is Cost Centre? Explain the features, types and importance of Cost Centre.

Q-3 (A) Write Short Notes on: (Any Two)

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1. Contra Voucher
2. Receipt Voucher
3. Inventory (Stock) Transfer Voucher
4. Process of Bank Reconciliation in Tally Prime
5. Benefits of Multiple Cost Centres

Q-3 (B) Choose the correct answer from the options given below each of the following statements: 05

1. Which of the following stock valuation methods is supported by Tally Prime?
 - (a) FIFO (First In, First Out)
 - (b) LIFO (Last In, First Out)
 - (c) Weighted Average
 - (d) All of the above
2. Which of the following is not a type of inventory voucher in Tally ERP 9?
 - (a) Purchase Order Voucher
 - (b) Sales Order Voucher
 - (c) Receipt Order Voucher
 - (d) Stock Journal Voucher
3. Which voucher will you use for registration of Sales Return order in Tally ERP-9?
 - (a) Purchase voucher
 - (b) Sales voucher
 - (c) Credit Note voucher
 - (d) Debit Note voucher
4. Why is rectification of error done?
 - (a) To avoid TDS deduction
 - (b) To get the company's ledger with facts
 - (c) To reduce inventory stock
 - (d) To generate more sales vouchers
5. Which of the following is not adjustment entry?
 - (a) Changes in balance
 - (b) Taxability compliance
 - (c) Increase in the price of the company's shares
 - (d) Preparation of correct final ledger
