LIST OF ALL MAJOR VOUCHERS USED IN A SERVICE-BASED ORGANISATION

✅ 1. Capital Introduction
Question:
The owner started the business by introducing cash of ₹300000.
Entry:
- **Dr: Cash A/c – 300000**
- **Cr: Capital A/c – 300000**

Ledger: Capital
Under: Capital Account
Voucher: Receipt

✅ 2. Cash Received From Customer
Question:
Received ₹15000 from a customer for service provided.
Entry:
- **Dr: Cash A/c – 15000**
- **Cr: Service Income A/c – 15000**

Ledger: Service Income
Under: Direct/Indirect Income (As applicable)
Voucher: Receipt

✅ 3. Cash Paid for Office Expenses
Question:
Paid ₹2000 for office stationery.
Entry:
- **Dr: Office Stationery A/c – 2000**
- **Cr: Cash A/c – 2000**

Ledger: Office Stationery
Under: Indirect Expenses
Voucher: Payment

✅ 4. Cash Purchase of Assets
Question:
Purchased office computer for ₹40000 in cash.
Entry:
- **Dr: Computer A/c – 40000**
- **Cr: Cash A/c – 40000**

Ledger: Computer
Under: Fixed Assets
Voucher: Payment

✅ 5. Credit Purchase of Assets

Question:
Purchased furniture worth ₹25000 on credit from M/s Fine Furnishers.
Entry:
- **Dr: Furniture A/c – 25000**
- **Cr: Fine Furnishers A/c – 25000**

Ledger: Fine Furnishers
Under: Sundry Creditors
Voucher: Journal

✅ 6. Rent Paid
Question:
Paid office rent of ₹12000.
Entry:
- **Dr: Rent A/c – 12000**
- **Cr: Cash/Bank A/c – 12000**

Ledger: Rent
Under: Indirect Expenses
Voucher: Payment

✅ 7. Salary Paid
Question:
Paid salary of ₹25000 to employees.
Entry:
- **Dr: Salary A/c – 25000**
- **Cr: Cash/Bank A/c – 25000**

Ledger: Salary
Under: Indirect Expenses
Voucher: Payment

✅ 8. Commission Income Earned
Question:
Earned commission income ₹5000.
Entry:
- **Dr: Cash/Bank A/c – 5000**
- **Cr: Commission Income – 5000**

Ledger: Commission Income
Under: Indirect Income
Voucher: Receipt

✅ 9. Amount Received from Debtor
Question:
Received ₹20000 from Mr. Arun (debtor).
Entry:

- **Dr: Cash/Bank A/c – 20000**
- **Cr: Arun A/c – 20000**

Ledger: Arun
Under: Sundry Debtors
Voucher: Receipt

✅ 10. Amount Paid to Creditor
Question:
Paid ₹15000 to M/s Fine Furnishers (creditor).
Entry:
- **Dr: Fine Furnishers A/c – 15000**
- **Cr: Cash/Bank A/c – 15000**

Ledger: Fine Furnishers
Under: Sundry Creditors
Voucher: Payment

✅ 11. Depreciation on Asset
Question:
Depreciation charged on computer ₹4000.
Entry:
- **Dr: Depreciation A/c – 4000**
- **Cr: Computer A/c – 4000**

Ledger: Depreciation
Under: Indirect Expenses
Voucher: Journal

✅ 12. Outstanding Expense
Question:
Salary outstanding ₹5000.
Entry:
- **Dr: Salary A/c – 5000**
- **Cr: Outstanding Salary A/c – 5000**

Ledger: Outstanding Salary
Under: Current Liabilities
Voucher: Journal

✅ 13. Prepaid Expense
Question:
Prepaid insurance ₹3000.
Entry:
- **Dr: Prepaid Insurance A/c – 3000**
- **Cr: Insurance A/c – 3000**

Ledger: Prepaid Insurance
Under: Current Assets
Voucher: Journal

✅ 14. Owner's Drawings
Question:
Owner withdrew cash for personal use ₹10000.
Entry:
- **Dr: Drawings A/c – 10000**
- **Cr: Cash A/c – 10000**

Ledger: Drawings
Under: Capital Account
Voucher: Payment

✅ 15. Bank Deposit
Question:
Deposited ₹50000 cash into bank.
Entry:
- **Dr: Bank A/c – 50000**
- **Cr: Cash A/c – 50000**

Ledger: Bank
Under: Bank Accounts
Voucher: Contra

FOUR COMPLETE SECTIONS:

✅ **SECTION 1 — All Voucher Types (Tally)**

* Receipt	* Payment
* Contra	* Journal
* Sales (Service Invoice)	*Purchase
* Debit Note	*Credit Note

✅ **SECTION 2 — Each Voucher Type With 10+ Practical Service-Industry Transactions**

- Transaction (question)
- Journal Entry (Dr/Cr)
- Ledger
- Under (Tally group)
- Voucher type

✅ **SECTION 3 — Combined Master List of Ledgers Needed for a Service Company**

(Capital, Expenses, Incomes, Assets, Liabilities, Statutory)

✅ **SECTION 4 — 50 Practice Questions With Answers (Tally compatible)**

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□ SECTION 1 — All Voucher Types
Used in a Service Organisation (Tally Prime)

1. RECEIPT VOUCHER
Used when the business **receives money** in cash or bank.
Examples:
- Capital introduced
- Cash received from customers
- Commission received
- Recovery from debtors
- Bank interest received

2. PAYMENT VOUCHER
Used when the business **pays money** using cash or bank.
Examples:
- Salary paid
- Rent paid
- Electricity paid
- Payment to creditors
- Office expenses

3. CONTRA VOUCHER
Used for **cash ↔ bank** or **bank ↔ bank** internal transfers.
Examples:
- Cash deposited into bank
- Cash withdrawn from bank
- Transfer from one bank account to another

4. JOURNAL VOUCHER
Used when **no cash or bank** is involved.
Examples:
- Outstanding expenses
- Prepaid expenses
- Depreciation
- Accruals
- Adjustments
- Rectification entries

5. SALES VOUCHER (Service Invoice)
Used when the business **provides services** and bills the client.
Examples:
- Consulting fees earned
- Service charges billed
- Maintenance service income
- Design or audit fee invoice

6. PURCHASE VOUCHER
Used when business purchases **goods or services** on credit or cash.
Examples:
- Software subscription purchased
- Office material purchased
- Repairs & maintenance charged
- Internet or telephone bill

7. DEBIT NOTE VOUCHER
Used when we **return goods/services** or we need to **charge more** to suppliers.
Examples:
- Purchase return
- Excess billing by supplier
- Service charged wrongly by vendor

8. CREDIT NOTE VOUCHER
Used when **customers return services** or we **reduce their invoice**.
Examples:
- Sales return (in service industry: overbilling correction)
- Discount allowed after billing
- Wrong invoice adjustment

9. PURCHASE ORDER (Optional)
Used to place orders to vendors for services or goods.

10. SALES ORDER (Optional)
Used to accept orders from customers.

☐ SECTION 2 — FULL LIST OF TRANSACTIONS (Service Industry)

Each voucher type includes:

✔ Transaction (question)
✔ Journal Entry (Debit / Credit)
✔ Ledger
✔ Under (Tally Group)
✔ Voucher Type

☀ PART A — RECEIPT VOUCHER (Money Received)

(10 Practical Transactions)

1. Capital Introduced
Entry:
- Dr: Cash – 300000
- Cr: Capital – 300000
  Ledger: Capital
  Under: Capital Account
  Voucher: Receipt

2. Cash Received From Client for Service
Entry:
- Dr: Cash – 15000
- Cr: Service Income – 15000
  Ledger: Service Income
  Under: Direct/Indirect Income
  Voucher: Receipt

3. Bank Interest Received
Entry:
- Dr: Bank A/c – 1200
- Cr: Interest Received – 1200
  Ledger: Interest Received
  Under: Indirect Income
  Voucher: Receipt

4. Recovery From Debtor (Mr. Aryan)
Entry:
- Dr: Cash/Bank – 20000
- Cr: Aryan – 20000
  Ledger: Aryan
  Under: Sundry Debtors
  Voucher: Receipt

5. Commission Earned
Entry:
- Dr: Bank – 5000
- Cr: Commission Income – 5000
  Ledger: Commission Income
  Under: Indirect Income
  Voucher: Receipt

6. Cash Received From Misc. Income
Entry:
- Dr: Cash – 700
- Cr: Misc. Income – 700
  Ledger: Misc. Income
  Under: Indirect Income
  Voucher: Receipt

7. Refund Received from Vendor
Entry:
- Dr: Bank – 3000
- Cr: Vendor A/c – 3000
  Ledger: Vendor
  Under: Sundry Creditors
  Voucher: Receipt

8. Advance Received From Customer
Entry:
- Dr: Cash/Bank – 10000
- Cr: Advance from Customer – 10000
  Ledger: Advance from Customer
  Under: Current Liabilities
  Voucher: Receipt

9. Loan Taken From Bank
Entry:
- Dr: Bank – 100000
- Cr: Bank Loan – 100000
  Ledger: Bank Loan
  Under: Secured/Unsecured Loans
  Voucher: Receipt

10. Old Asset Sold for Cash
Entry:
- Dr: Cash – 8000
- Cr: Computer A/c – 8000
  Ledger: Computer
  Under: Fixed Assets
  Voucher: Receipt

☀ PART B — PAYMENT VOUCHER (Money Paid)

(10 Practical Transactions)

1. Salary Paid
Entry:
- Dr: Salary – 25000
- Cr: Cash/Bank – 25000
  Ledger: Salary
  Under: Indirect Expenses
  Voucher: Payment

2. Office Rent Paid
Entry:
- Dr: Rent – 12000
- Cr: Bank – 12000
  Ledger: Rent
  Under: Indirect Expenses
  Voucher: Payment

3. Stationery Purchased
Entry:
- Dr: Office Stationery – 2000
- Cr: Cash – 2000
  Ledger: Office Stationery
  Under: Indirect Expenses
  Voucher: Payment

4. Payment to Creditor (Fine Furnishers)
Entry:
- Dr: Fine Furnishers – 15000
- Cr: Cash/Bank – 15000
  Ledger: Fine Furnishers
  Under: Sundry Creditors
  Voucher: Payment

5. Electricity Bill Paid
Entry:
- Dr: Electricity Expenses – 3000
- Cr: Bank – 3000
  Ledger: Electricity Expenses
  Under: Indirect Expenses
  Voucher: Payment

6. Internet Bill Paid
Entry:
- Dr: Internet Charges – 1200
- Cr: Cash/Bank – 1200
  Ledger: Internet Charges
  Under: Indirect Expenses
  Voucher: Payment

7. Travelling Expense Paid
Entry:
- Dr: Travel Expense – 800
- Cr: Cash – 800
  Ledger: Travel Expense
  Under: Indirect Expenses
  Voucher: Payment

8. Cash Paid for Repairs
Entry:
- Dr: Repairs & Maintenance – 1100
- Cr: Cash – 1100
  Ledger: Repairs & Maintenance
  Under: Indirect Expenses
  Voucher: Payment

9. Advance Salary Paid
Entry:
- Dr: Advance Salary – 5000
- Cr: Cash – 5000
  Ledger: Advance Salary
  Under: Current Assets
  Voucher: Payment

10. Donation Paid
Entry:
- Dr: Donation – 1000
- Cr: Cash – 1000
  Ledger: Donation
  Under: Indirect Expenses
  Voucher: Payment

❊ PART C — CONTRA VOUCHER
(Cash/Bank Internal Transfer)
(10 Practical Transactions)

1. Cash Deposited into Bank
Entry:
- Dr: Bank – 50000
- Cr: Cash – 50000
  Ledger: Both under Bank/Cash
  Voucher: Contra

2. Cash Withdrawn from Bank
Entry:
- Dr: Cash – 20000
- Cr: Bank – 20000
  Ledger: Cash/Bank
  Voucher: Contra

3. Bank to Bank Transfer
Entry:
- Dr: HDFC Bank – 30000
- Cr: SBI Bank – 30000
  Ledger: Bank Accounts
  Voucher: Contra

4. Transfer Cash from Petty Cash to Main Cash
Entry:
- Dr: Cash (Main) – 1500
- Cr: Petty Cash – 1500
  Ledger: Cash
  Voucher: Contra

5. Mobile Banking to Current Account Transfer
Entry:
- Dr: Current Account – 10000
- Cr: Mobile Wallet – 10000
  Ledger: Bank/Mobile Wallet
  Voucher: Contra

6. ATM Withdrawal Recorded
Entry:
- Dr: Cash – 5000
- Cr: Bank – 5000
  Voucher: Contra

7. Cheque Deposited but Not Cleared (Optional)
Entry:
- Dr: Cheques in Hand – 8000
- Cr: Debtor – 8000
  Voucher: Contra

8. Cash Handed to Staff for Office Use
Entry:
- Dr: Petty Cash – 1000
- Cr: Cash – 1000
  Voucher: Contra

9. Transfer from Bank OD to Current Account
Entry:
- Dr: Current Account – 20000
- Cr: Bank OD – 20000
  Voucher: Contra

10. Bank Charges Reversed by Bank (Rare Contra)
Entry:
- Dr: Bank – 300
- Cr: Bank Charges – 300
  Voucher: Contra

(If not allowed → Journal)

☀ PART D — JOURNAL VOUCHER (No Cash/Bank)
(12 Practical Transactions)

1. Outstanding Salary
Entry:
- Dr: Salary – 5000
- Cr: Outstanding Salary – 5000
  Under: Current Liabilities
  Voucher: Journal

2. Depreciation on Computer
Entry:
- Dr: Depreciation – 4000
- Cr: Computer – 4000
  Under: Indirect Expenses
  Voucher: Journal

3. Prepaid Insurance
Entry:
- Dr: Prepaid Insurance – 3000
- Cr: Insurance – 3000
  Under: Current Assets
  Voucher: Journal

4. Accrued Commission Income
Entry:
- Dr: Commission Receivable – 6000
- Cr: Commission Income – 6000
  Under: Current Assets
  Voucher: Journal

5. Bad Debts
Entry:
- Dr: Bad Debts – 2000
- Cr: Debtor – 2000
  Under: Indirect Expenses
  Voucher: Journal

6. Provision for Doubtful Debts
Entry:
- Dr: Profit & Loss Adj. A/c – 1000
- Cr: Provision for Doubtful Debts – 1000
  Under: Current Liabilities
  Voucher: Journal

7. Credit Purchase of Service
Entry:
- Dr: Repairs Expense – 2500
- Cr: Vendor – 2500
  Under: Sundry Creditors
  Voucher: Journal

8. Goods/Service Received as Free Sample
Entry:
- Dr: Advertisement – 1500
- Cr: Vendor – 1500
  Voucher: Journal

9. Rectification Entry (Wrong Expense Posted)
Entry:
- Dr: Rent – 5000
- Cr: Stationery – 5000
  Voucher: Journal

10. Outstanding Rent
Entry:
- Dr: Rent – 12000
- Cr: Outstanding Rent – 12000
  Voucher: Journal

11. Advance From Customer Adjusted
Entry:
- Dr: Advance from Customer – 10000
- Cr: Service Income – 10000
  Voucher: Journal

12. Drawings (Non-Cash Item like goods/services)
Entry:
- Dr: Drawings – 2000
- Cr: Office Supplies – 2000
  Voucher: Journal

☀ PART E — SALES VOUCHER (Service Provided)
(10 Practical Transactions)

1. Consulting Service Provided
Entry:
- Dr: Client A/c – 20000
- Cr: Consulting Income – 20000
  Under: Sundry Debtors
  Voucher: Sales

2. Service Invoice with GST
Entry:
- Dr: Customer – 10000
- Cr: Service Income – 8475
- Cr: CGST – 763
- Cr: SGST – 762
  Voucher: Sales

3. AMC (Annual Maintenance) Income
Entry:
- Dr: Client – 15000
- Cr: AMC Income – 15000
  Voucher: Sales

4. Website Design Fee
Entry:
- Dr: Client – 25000
- Cr: Design Income – 25000
  Voucher: Sales

5. Advertising Service Income
Entry:
- Dr: Client – 18000
- Cr: Advertising Income – 18000
  Voucher: Sales

6. Consultancy Retainer Fee
Entry:
- Dr: Client – 40000
- Cr: Retainer Income – 40000
  Voucher: Sales

7. Digital Marketing Service Invoice
Entry:
- Dr: Client – 12000
- Cr: Digital Service Income – 12000
  Voucher: Sales

8. Repair Service Charged
Entry:
- Dr: Client – 6000
- Cr: Repair Service Income – 6000
  Voucher: Sales

9. Audit/Accounts Service Income
Entry:
- Dr: Client – 28000
- Cr: Audit Fee – 28000
  Voucher: Sales

10. Late Fee/Charges to Customer
Entry:
- Dr: Client – 500
- Cr: Late Fee Income – 500
  Voucher: Sales

☀ PART F — PURCHASE VOUCHER (Services/Goods Purchased)
(10 Practical Transactions)

1. Internet Bill on Credit
Entry:
- Dr: Internet Charges – 1000
- Cr: Airtel – 1000
  Voucher: Purchase

2. Office Furniture Purchased
Entry:
- Dr: Furniture – 25000
- Cr: Vendor – 25000
  Voucher: Purchase

3. Software Subscription Purchased
Entry:
- Dr: Software Expense – 6000
- Cr: Vendor – 6000
  Voucher: Purchase

4. Printer Purchased
Entry:
- Dr: Printer – 8000
- Cr: Vendor – 8000
  Voucher: Purchase

5. Repair Services Purchased
Entry:
- Dr: Repairs – 1500
- Cr: Vendor – 1500
  Voucher: Purchase

6. Office Consumables Purchased
Entry:
- Dr: Office Supplies – 900
- Cr: Cash – 900
  Voucher: Purchase

7. Electricity Charges on Credit
Entry:
- Dr: Electricity Expenses – 2500
- Cr: Electricity Board – 2500
  Voucher: Purchase

8. Security Service Purchased
Entry:
- Dr: Security Expense – 7000
- Cr: Vendor – 7000
  Voucher: Purchase

9. Courier Services Purchased
Entry:
- Dr: Courier Expense – 600
- Cr: Vendor – 600
  Voucher: Purchase

10. Office Cleaning Service Purchased
Entry:
- Dr: Cleaning Expense – 500
- Cr: Vendor – 500
  Voucher: Purchase

☀ PART G — DEBIT NOTE VOUCHER
(5 Practical Transactions)

1. Purchase Return
Entry:
- Dr: Vendor – 3000
- Cr: Furniture – 3000
  Voucher: Debit Note

2. Excess Charged by Vendor Reversed
Entry:
- Dr: Vendor – 500
- Cr: Repairs – 500
  Voucher: Debit Note

3. Service Quality Issue (Reduction in Bill)
Entry:
- Dr: Vendor – 800
- Cr: Service Expense – 800
  Voucher: Debit Note

4. Material Returned to Vendor
Entry:
- Dr: Vendor – 1000
- Cr: Office Supplies – 1000
  Voucher: Debit Note

5. Wrong Expense Posted Earlier (Correction)
Entry:
- Dr: Vendor – 300
- Cr: Printing Expense – 300
  Voucher: Debit Note

☀ PART H — CREDIT NOTE VOUCHER
(5 Practical Transactions)

1. Sales Return (Service Amount Reversed)
Entry:
- Dr: Service Income – 1500
- Cr: Customer – 1500
  Voucher: Credit Note

2. Discount Allowed After Billing
Entry:
- Dr: Discount Allowed – 500
- Cr: Customer – 500
  Voucher: Credit Note

3. Overbilling Correction
Entry:
- Dr: Service Income – 1000
- Cr: Customer – 1000
  Voucher: Credit Note

4. Wrong GST Charged Correction
Entry:
- Dr: Output CGST/SGST – 200
- Cr: Customer – 200
  Voucher: Credit Note

5. Cancellation of Invoice
Entry:
- Dr: Service Income – 5000
- Cr: Customer – 5000
  Voucher: Credit Note

☐ SECTION 3 — MASTER LIST OF LEDGERS FOR A SERVICE ORGANISATION

This section contains **all ledgers you need to create in Tally Prime**, divided cleanly into groups.

This is the **complete & professional master list**, suitable for any service-based business such as consultancy, IT services, marketing agency, auditors, repair/maintenance services, etc.

❋ A. CAPITAL & OWNER-RELATED LEDGERS

Ledger Name	Under Group	Nature
Capital Account	Capital Account	Owner's investment
Drawings	Capital Account	Owner withdrawals
Loan from Owner	Loans (Liability)	If owner gives loan
Partner's Capital (A, B, C)	Capital Account	Partnership firms
Partner's Current Account	Capital Account	Used in partnership

❋ B. BANK & CASH LEDGERS

Ledger Name	Under Group
Cash	Cash-in-Hand
Petty Cash	Cash-in-Hand
HDFC Bank	Bank Accounts
SBI Bank	Bank Accounts
ICICI Bank	Bank Accounts
Bank OD	Bank OD A/c
Mobile Wallet / UPI Wallet	Bank Accounts
Cheques in Hand	Bank Accounts

❋ C. SUNDRY DEBTORS (Customers)

Create one ledger **per customer/client**.

Example:

Ledger Name	Under Group
Aryan	Sundry Debtors
City Tech Pvt. Ltd.	Sundry Debtors
Global Solutions	Sundry Debtors
Regular Clients (A/B/C)	Sundry Debtors

❋ D. SUNDRY CREDITORS (Vendors)

Create one ledger per supplier/vendor.

Examples:

Ledger Name	Under Group
Airtel	Sundry Creditors
Fine Furnishers	Sundry Creditors
Office Mart	Sundry Creditors
Repair Vendor	Sundry Creditors
Electric Board	Sundry Creditors

❋ E. FIXED ASSETS

Ledger Name	Under Group
Computer	Fixed Assets
Laptop	Fixed Assets
Printer	Fixed Assets
Furniture	Fixed Assets
Office Equipment	Fixed Assets
AC / Cooler	Fixed Assets

✸ F. INDIRECT INCOME (Service Business Income)

Ledger Name	Under Group
Service Income	Indirect Income
Consulting Income	Indirect Income
Digital Marketing Income	Indirect Income
Advertising Income	Indirect Income
Repair Service Income	Indirect Income
AMC Income	Indirect Income
Audit Fee	Indirect Income
Commission Income	Indirect Income
Misc. Income	Indirect Income
Late Fee Income	Indirect Income

✸ G. INDIRECT EXPENSES

These are expenses for running the office.

Ledger Name	Under Group
Salary	Indirect Expenses
Rent	Indirect Expenses
Electricity Expense	Indirect Expenses
Internet Charges	Indirect Expenses
Office Stationery	Indirect Expenses
Printing & Stationery	Indirect Expenses
Travel Expense	Indirect Expenses
Telephone Charges	Indirect Expenses
Entertainment Expense	Indirect Expenses
Bank Charges	Indirect Expenses
Repairs & Maintenance	Indirect Expenses
Advertisement Expense	Indirect Expenses
Courier Expense	Indirect Expenses
Professional Fees	Indirect Expenses
Audit Fees	Indirect Expenses
Cleaning Expense	Indirect Expenses
Staff Welfare Expense	Indirect Expenses
Training Expense	Indirect Expenses

✸ H. DIRECT EXPENSES (If applicable)

(Not common in service companies but used if any service-specific cost exists.)

Ledger Name	Under Group
Sub-Contractor Charges	Direct Expenses
Project Cost	Direct Expenses
Outsourced Service Expense	Direct Expenses

✸ I. CURRENT ASSETS

Ledger Name	Under Group
Prepaid Insurance	Current Assets
Prepaid Rent	Current Assets
Advance to Employees	Loans & Advances (Assets)
Advances to Vendors	Loans & Advances (Assets)
Commission Receivable	Current Assets

✸ J. CURRENT LIABILITIES

Ledger Name	Under Group
Outstanding Salary	Current Liabilities
Outstanding Rent	Current Liabilities
GST Payable	Duties & Taxes
TDS Payable	Duties & Taxes
Advance from Customer	Current Liabilities
Salary Payable	Current Liabilities

✸ K. DUTIES & TAXES (GST / TDS)

Ledger Name	Under Group
CGST (Output)	Duties & Taxes
SGST (Output)	Duties & Taxes
IGST (Output)	Duties & Taxes
CGST (Input)	Duties & Taxes
SGST (Input)	Duties & Taxes
IGST (Input)	Duties & Taxes
TDS Payable	Duties & Taxes

✸ L. PROVISIONS

Ledger Name	Under Group
Provision for Doubtful Debts	Provisions
Provision for Expenses	Provisions

✸ M. LOANS (LIABILITY)

Ledger Name	Under Group
Bank Loan	Secured Loans
Car Loan	Secured Loans
Unsecured Loan	Unsecured Loans

✸ N. MISCELLANEOUS ACCOUNTS

Ledger Name	Under Group
Round Off	Indirect Expense/Income
Suspense A/c	Suspense Account
Profit & Loss A/c	Primary Group
Drawings	Capital Account

All questions include:
✔ Transaction (question)
✔ Journal Entry (Dr / Cr)
✔ Voucher Type
✔ Ledger + Under Group

Ultimate practice for Tally Prime students and service-industry accounting.

☀ A. RECEIPT VOUCHER (10 QUESTIONS)

1. Owner introduced ₹2,00,000 cash.
Entry:
- Dr: Cash – 200000
- Cr: Capital – 200000
  Voucher: Receipt
  Under: Capital Account

2. Received ₹15,000 from client for services.
- Dr: Cash – 15000
- Cr: Service Income – 15000
  Voucher: Receipt

3. Received ₹22,000 from debtor Rakesh.
- Dr: Bank – 22000
- Cr: Rakesh – 22000
  Voucher: Receipt

4. Interest received from bank ₹1,200.
- Dr: Bank – 1200
- Cr: Interest Received – 1200
  Voucher: Receipt

5. Commission received ₹3,000.
- Dr: Cash – 3000
- Cr: Commission Income – 3000
  Voucher: Receipt

6. Customer paid advance ₹10,000.
- Dr: Bank – 10000
- Cr: Advance from Customer – 10000
  Voucher: Receipt

7. Refund received from electricity board ₹800.
- Dr: Bank – 800
- Cr: Electricity Board – 800
  Voucher: Receipt

8. GST refund received ₹500.
- Dr: Bank – 500
- Cr: CGST Input – 500
  Voucher: Receipt

9. Received old dues from previous year debtor ₹4,000.
- Dr: Cash – 4000
- Cr: Old Debtor – 4000
  Voucher: Receipt

10. Received ₹5,000 as miscellaneous income.
- Dr: Cash – 5000
- Cr: Misc. Income – 5000
  Voucher: Receipt

☀ B. PAYMENT VOUCHER (10 QUESTIONS)

11. Salary paid ₹25,000.
- Dr: Salary – 25000
- Cr: Bank – 25000
  Voucher: Payment

12. Office rent paid ₹12,000.
- Dr: Rent – 12000
- Cr: Bank – 12000
  Voucher: Payment

13. Telephone bill ₹800 paid in cash.
- Dr: Telephone Expense – 800
- Cr: Cash – 800
  Voucher: Payment

14. Paid creditor M/s Modern Traders ₹18,000.
- Dr: Modern Traders – 18000
- Cr: Bank – 18000
  Voucher: Payment

15. Travelling expenses ₹1,100 paid.
- Dr: Travel Expense – 1100
- Cr: Cash – 1100
  Voucher: Payment

16. Electricity bill ₹2,500 paid.
- Dr: Electricity Expense – 2500
- Cr: Bank – 2500
  Voucher: Payment

17. Internet bill ₹900 paid in cash.
- Dr: Internet Charges – 900
- Cr: Cash – 900
  Voucher: Payment

18. Donation paid ₹500.
- Dr: Donation – 500
- Cr: Cash – 500
  Voucher: Payment

19. Paid for office cleaning ₹600.
- Dr: Cleaning Expense – 600
- Cr: Cash – 600
  Voucher: Payment

20. Expenses on staff welfare ₹400 paid.
- Dr: Staff Welfare – 400
- Cr: Cash – 400
  Voucher: Payment

☀ C. CONTRA VOUCHER (10 QUESTIONS)

21. Deposited ₹40,000 cash into bank.
- Dr: Bank – 40000
- Cr: Cash – 40000
  Voucher: Contra

22. Withdrawn ₹20,000 cash from bank.
- Dr: Cash – 20000
- Cr: Bank – 20000
  Voucher: Contra

23. Transferred ₹15,000 from HDFC to SBI.
- Dr: SBI Bank – 15000
- Cr: HDFC Bank – 15000
  Voucher: Contra

24. Deposited ₹8,000 cheque into bank.
- Dr: Bank – 8000
- Cr: Debtor – 8000
  Voucher: Contra

25. UPI wallet top-up ₹2,000 from bank.
- Dr: Wallet – 2000
- Cr: Bank – 2000
  Voucher: Contra

26. Cash moved to petty cash ₹500.
- Dr: Petty Cash – 500
- Cr: Cash – 500
  Voucher: Contra

27. Petty cash returned back to main cash ₹300.
- Dr: Cash – 300
- Cr: Petty Cash – 300
  Voucher: Contra

28. Cash deposited into OD account ₹5000.
- Dr: Bank OD – 5000
- Cr: Cash – 5000
  Voucher: Contra

29. Bank reversal of previous charges ₹200.
- Dr: Bank – 200
- Cr: Bank Charges – 200
  Voucher: Contra

30. Transfer from Current A/c to Savings A/c ₹10000.
- Dr: Savings A/c – 10000
- Cr: Current A/c – 10000
  Voucher: Contra

☀ D. JOURNAL VOUCHER (10 QUESTIONS)

31. Prepaid insurance ₹3,000.
- Dr: Prepaid Insurance – 3000
- Cr: Insurance Expense – 3000
  Voucher: Journal

32. Outstanding rent ₹12,000.
- Dr: Rent – 12000
- Cr: Outstanding Rent – 12000
  Voucher: Journal

33. Depreciation on computer ₹4,500.
- Dr: Depreciation – 4500
- Cr: Computer – 4500
  Voucher: Journal

34. Bad debts written off ₹2,000.
- Dr: Bad Debts – 2000
- Cr: Debtor – 2000
  Voucher: Journal

35. Commission receivable ₹5,000.
- Dr: Commission Receivable – 5000
- Cr: Commission Income – 5000
  Voucher: Journal

36. Advance from customer adjusted ₹8000.
- Dr: Advance from Customer – 8000
- Cr: Service Income – 8000
  Voucher: Journal

37. Wrong entry correction: Rent posted to Stationery.
- Dr: Rent – 5000

- Cr: Stationery – 5000
  Voucher: Journal

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38. Provision for doubtful debts @ ₹1500.
- Dr: P&L Adj A/c – 1500
- Cr: Provision for Doubtful Debts – 1500
  Voucher: Journal

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39. Outstanding salary ₹6000.
- Dr: Salary – 6000
- Cr: Salary Payable – 6000
  Voucher: Journal

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40. Accounting for goods taken for personal use ₹700.
- Dr: Drawings – 700
- Cr: Office Supplies – 700
  Voucher: Journal

✹ E. SALES VOUCHER (Service Sales) – 5 QUESTIONS

41. Consulting service billed to customer ₹20,000.
- Dr: Customer – 20000
- Cr: Consulting Income – 20000
  Voucher: Sales

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42. Digital marketing service ₹15,000 with GST.
- Dr: Customer – 17700
- Cr: Marketing Income – 15000
- Cr: CGST – 1350
- Cr: SGST – 1350
  Voucher: Sales

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43. Audit fee charged ₹18,000.
- Dr: Customer – 18000
- Cr: Audit Fee – 18000
  Voucher: Sales

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44. AMC service invoice ₹30,000.
- Dr: Customer – 30000
- Cr: AMC Income – 30000
  Voucher: Sales

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45. Design service fee ₹25,000.
- Dr: Customer – 25000
- Cr: Design Income – 25000
  Voucher: Sales

✹ F. PURCHASE VOUCHER (Service Purchases) – 5 QUESTIONS

46. Internet bill on credit from Airtel ₹1200.
- Dr: Internet Charges – 1200
- Cr: Airtel – 1200
  Voucher: Purchase

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47. Office furniture purchased for ₹18,000 on credit.
- Dr: Furniture – 18000
- Cr: Fine Furnishers – 18000
  Voucher: Purchase

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48. Software subscription ₹6000 purchased.
- Dr: Software Expense – 6000
- Cr: Vendor – 6000
  Voucher: Purchase

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49. Repairs & maintenance service purchased ₹800.
- Dr: Repairs Expense – 800
- Cr: Vendor – 800
  Voucher: Purchase

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50. Office supplies purchased for cash ₹550.
- Dr: Office Supplies – 550
- Cr: Cash – 550
  Voucher: Purchase

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