

**SUMMER INTERNSHIP PROJECT**

**“A STUDY ON TALLY SOFTWARE PROCESS AND PRACTICES AT CA LOHIYA AGRAWAL & ASSOCIATES ”**

Submitted to:

**DMSR**

**G. S. College of Commerce and Economics, Nagpur**

**(An Autonomous Institution)**

Affiliated to:

**Rashtrasant Tukdoji Maharaj Nagpur University, Nagpur**

Submitted by:

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Company Guide:

**Mr. CA Arpan Lohiya**

Faculty Guide:

**Prof. Shubhangi Jepulkar**

**Department of Management Sciences and Research,**

**G.S. College of Commerce & Economics, Nagpur**

**NAAC Accredited "A" Grade Institutions**



**Academic Year: 2022-2023**



## **CERTIFICATE**

This is to certify that the investigation describes in this report titled “**Study on Tally Software process And Practices at CA Lohiya Agrawal & Associates**” has been carried out by **Ms. Shruti Nilkanth Kawale** during the summer internship Project. This study was done in the organization of “**Lohiya Agrawal & Associates**” in partial fulfillment of the requirement for the degree of Master of Business Administration of R.T.M.N.U., Nagpur. This work is the own work of the candidate, complete in all respect and is to sufficiently high standard to warrant it's submission to the said degree. The assistance and resources used for the work are dulyacknowledged.

**Prof. Shubhangi Jepulkar**  
(Faculty Guide)

**Dr. Sonali Gadekar**  
(Co-Ordinator)

# LOHIYA AGRAWAL & ASSOCIATES

## CHARTERED ACCOUNTANTS

102, Park Regency, 1<sup>st</sup> Floor, Opp. Tilak Vidyalyaya, Dhantoli, Nagpur  
(Maharashtra)  
Email: [caarpantlohiya@gmail.com](mailto:caarpantlohiya@gmail.com), Ph:- 9420707533, 0712-3554962



Date: 31/10/2022

### TO WHOMSOEVER IT MAY CONCERN

This is to certify that Ms. Shruti Nilkanth Kawale, a student of MBA Sem-II, Department of Management Sciences & Research, G.S. College of commerce & Economics Nagpur, has Successfully Completed her Summer Internship Program from 16/9/2022 to 31/10/2022 under our guidance. During the period of her internship she was found punctual, hardworking and inquisitive.

We wish her every success in life.

For LOHIYA AGRAWAL & ASSOCIATES.  
Chartered Accountants

Authorised Signatory



Place: Nagpur

## **ACKNOWLEDGEMENT**

I would like to express my gratitude and appreciation to all those who gave me the possibility to complete this summer internship project in “**Lohiya Agrawal & Associates**” and I am sincerely thankful to them for providing this opportunity to me.

I am extremely thankful to **CA Arpan Lohiya** for guiding me throughout this project and continuously encouraging me. It would not have been possible to complete this project without his support.

I am also thankful to all the faculty members of Department of Management Sciences and Research, G.S. College of Commerce and Economics, Nagpur and particularly my mentor **Prof . Shubhangi Jepulkar** for helping me during this project.

Finally, I am grateful to my family and friends for their unending support.

**Shruti Nilkanth Kawale**

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## **INTRODUCTION**

CA firms provide professional services in the field of accounting, auditing, advisory and consultancy to various individual corporate A firm runs by one or more partners authorized by institute of chartered Accountant of India conduct internal and external audit of public and private limited companies, NGO's and the other organization. C.A firms provide tax, audit and advise on other legal matters to the financial aspect of the organization under the rule and regulation of the CA by laws of the International Accounting Standards.

CA's are the professionals who have more knowledge about taxation, accounting, audit and other financial topics than us.

Tally is widely used software for accounting which is also used in tax computation, TDS and GST calculation and managing commercial transaction effectively and efficiently.

In the present day, accountants no longer record every transaction of a company or any corporate body with the help of pen and pencils using a ledger book. After the birth of computers and the emergence of digitalization in most professional sectors in India, accounting is also computerized.

## **COMPANY PROFILE**

CA LOHIYA AGRAWAL & ASSOCIATES is a partnership firm of chartered accountancy . It is rendering comprehensive professional services which include audit, management consultancy, tax consultancy, accounting services, manpower management, secretarial services etc.

It is a professionally managed firm. The team consists of distinguished chartered accountants, corporate financial advisors and tax consultants. The firm represents a combination of specialized skills, which are geared to offers sound financial advice and personalized proactive services. Those associated with the firm have regular interaction with industry and other professionals which enables the firm to keep pace With contemporary developments and to meet the needs of its clients

### **VISION :-**

“Our vision is simple-becoming leading consultancy firm operating worldwide. With the intent of upholding the ethics of financial affairs, not only we streamline your economic operations, but we also elevate the goodwill to a whole new level with our consultancy services.”

### **MISSION :-**

Becoming a leader to provide legal and financial services in economy to get more opportunity for an organization.

## TERMINOLOGIES

### ➤ Bookkeeping Terminology

- **Balance Sheet** – A financial document that reconciles all the company's assets with their liabilities and equity.
- **Accounts Payable** – Outstanding payments the company currently owes to suppliers, vendors, and Creditors — essentially any bills the company still has yet to pay.
- **Accounts Receivable** – Outstanding payments the company is currently owed by all customers or clients. Basically, this is anything the company bills out.
- **Current Assets** – Capital that has immediate value (typically that which will be used within one year), including cash, sellable products or accounts receivable.
- **Expenses** – Any additional money spent operating the company that's not associated with the production of sellable products and services. Examples of expenses include office supplies, lease for the place of business and employee wages.
- **Fixed Assets** – Assets with long-term value, such as land and property, tools and machinery, or vehicles
- **General Ledger** – Record of all financial transactions across all of a company's accounts, which is maintained continuously for the entire life of the company.
- **Liabilities** – Outstanding payments the company is currently owed by all customers or clients. Basically, this is anything the company bills out.
- **Net Income** – The company's total profit (or loss, if negative) once costs and expenses are subtracted from revenue.
- **Revenue** – All incoming money from selling products and services or generated through a company's additional assets, before expenses are taken into account. Also referred to as "gross income."
- **Costs of Goods Sold** – The total money spent to produce goods and services, including production, labor, storage and material costs.



➤ **Terminology Used in Calculations**

**Credit** – An entry on a balance sheet that decreases asset values and/or increases liability and equity values.

**Debit** – An entry on a balance sheet that increases asset values and/or decreases liability and equity value.

**Types of Accountants**

- **Auditors** – Auditors evaluate a company's financial records for accuracy, check for mistakes and discrepancies, and some may issue evaluations of profitability. Auditors may be internal or external (independent) of the company being audited.
  
- **Management Accountant** – Management accountants work on a company's internal financial records and processes to aid in business planning, cost/revenue analysis and management of financial operations.
  
- **Public Accountant** – Public accountants — who by and large must earn Certified Public Accountant, or CPA, status — may work with individuals or large corporations to prepare all relevant tax and financial documents required by the IR

## **OBJECTIVES OF THE STUDY**

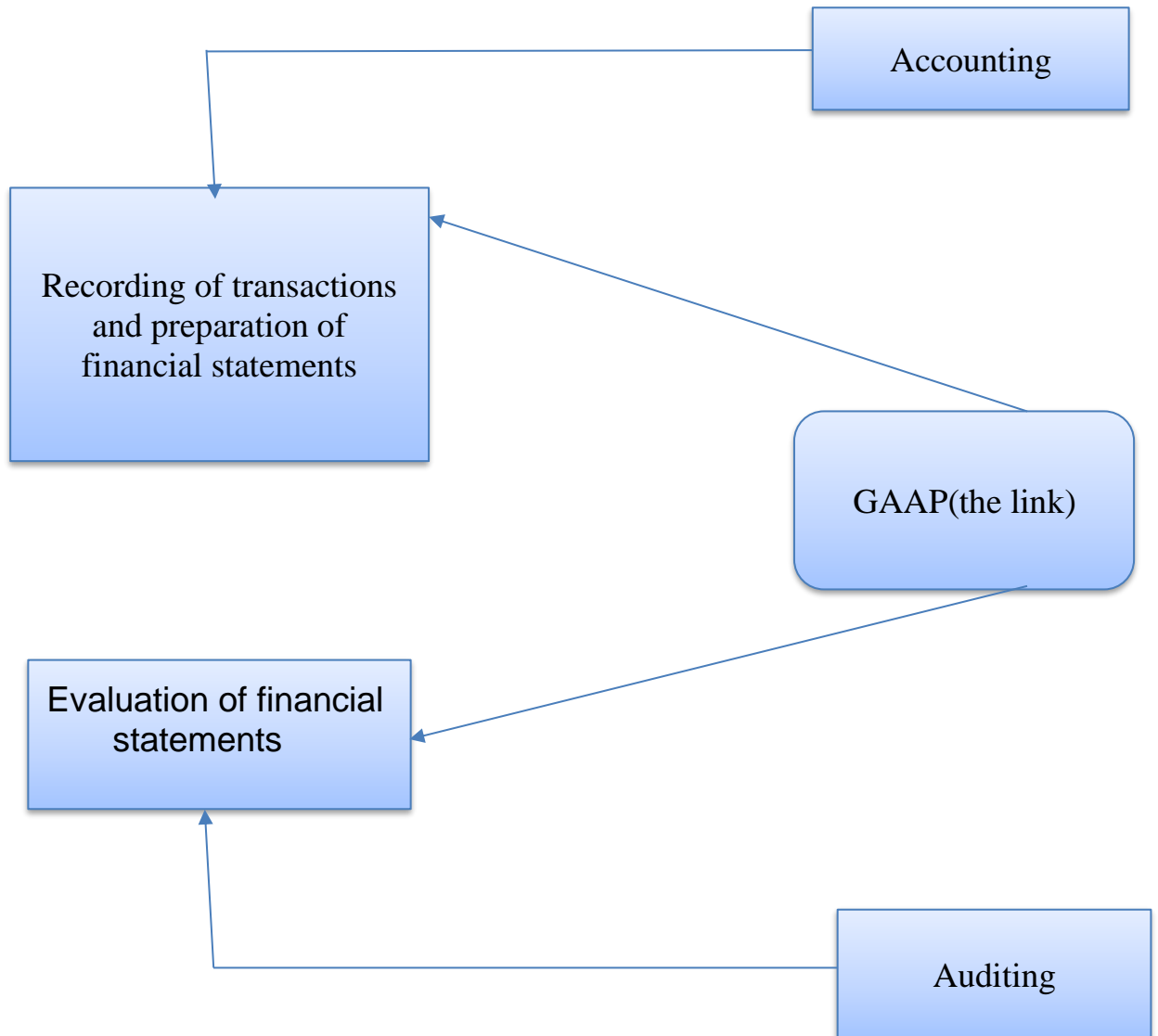
- To learn about the basics of the Accounting.
- To learn book keeping practices of different companies
- To apply the theoretical knowledge in actual organization. To compare practical aspects with theoretical aspects.
- To understand the procedure of Tally.
- To learn more than the theoretical knowledge. To learn book keeping practices of different companies. To apply the theoretical knowledge in actual organization.

## **SCOPE OF STUDY**

- 1.** Tally is most used accounting software. Small and medium sized business can take services from CA firms who can allocate accountants to handle accounting for your business.
- 2.** Changes required to be incorporated for preparation of final accounts as per the companies Act and the guidelines of ICAI required to be followed.
- 3.** Preparation, maintenance and updating of Fixed Assets Register as per the Standard Accounting Bench
- 4.** To generate monthly trial balance including priced stores ledger, funds flow statement and final accounts (profit and loss account, Balance Sheet quarterly, Half Yearly and annual final accounts) along with necessary schedules as required by the Internal Audit, Tax Audit and as per Corporate Office Guidelines.
- 5.** Preparation of Half year and Annual Budget and consolidation thereof, and analysis of variance based on actual vs budgeted and actual vs target.
- 6.** Passing regular journal entries, making month end provisions, month end closings and preparation of Monthly Profit and Loss account

## DIFFERENCE BETWEEN AUDITING & ACCOUNTING

several customers and members confuse with accounting and auditing, because maximum auditing is concerned with accounting information also many auditors have considerable expertise in accounting matters.



of Accounting the system of recording and summarizing business and financial transaction and analyzing, verifying, and reporting the results of financial information for decision making. It provides service to an entity.

Financial auditing is the process of examining an organization's (or individual) financial records to determine if they are accurate and in accordance with any applicable rules (including accepted accounting standards), regulations, and laws.

Auditing is the process of examining an organization's (or individual) financial records to determine if they are accurate and in accordance with any applicable rules (including accepted accounting standards), regulation, and laws. From the point view of the audit of financial statements, these are generally accepted accounting principles (GAAP).

## **NEED OF STUDY**

- To provide services to the clients for income tax return, audit and GST return to provide consultancy to the clients.
- To studies various aspects of taxation.
- To put hard work with effective skills.

## CONTRIBUTION DURING SIP

### **1<sup>st</sup> Week**

- Introduction to firm.
- Brief Knowledge about accounting.
- Services offered by them & Explained each services.

### **2<sup>nd</sup> Week**

- Study of Reports.
- Study of the Documentation.
- Recording of Reports of clients .

### 3<sup>rd</sup> Week

- Introduction to Tally .
- Entry of Journals.
- Recording of Ledgers.

Accounting Voucher Creation		Swayam Sales	Ctrl + M
<b>Journal</b>	No. 4		1-May-2020 Friday
Particulars	Debit	Credit	
By <b>Repair and Maintenance</b> <i>Cur Bal: 2,750.00 Dr</i>	450.00		
By <b>Rent Paid</b> <i>Cur Bal: 21,350.00 Dr</i>	350.00		
By <b>Electricity Bill</b> <i>Cur Bal: 2,600.00 Dr</i>	600.00		
By <b>License Fees, Municipal Taxes etc.</b> <i>Cur Bal: 3,050.00 Dr</i>	500.00		
By <b>Subscription &amp; Membership Fees</b> <i>Cur Bal: 2,070.00 Dr</i>	420.00		
By <b>Fuel and Maintainence of Vehicle</b> <i>Cur Bal: 3,100.00 Dr</i>	520.00		
By <b>Warehousing Expenses</b> <i>Cur Bal: 4,025.00 Dr</i>	325.00		
By <b>Insurance Premiums</b> <i>Cur Bal: 650.00 Dr</i>	650.00		
By <b>Legal Expenses</b> <i>Cur Bal: 1,000.00 Dr</i>	450.00		
To <b>Cuttack Office</b> <i>Cur Bal: 89,265.00 Cr</i>		4,265.00	
Narration:	<u>4,265.00</u>	<u>4,265.00</u>	



Tally ERP 9

File Edit M-Email O-Upgrade S-TallyStop G-Language K-Keyboard C-Control Centre H-Support Centre H-Help

Ledger Creation **Swayam Sales** Ctrl + N

Name **Mr. Sanjay Capital** Total Opening Balance

(alias)

**List of Groups**

- Bank Accounts
- Bank OCC A/c
- Bank OD A/c
- Branch / Divisions
- Capital Account**
- Cash-in-Hand
- Current Assets
- Current Liabilities
- Deposits (Asset)
- Direct Expenses
- Direct Incomes
- Duties & Taxes
- Expenses (Direct)
- Expenses (Indirect)
- Fixed Assets
- Income (Direct)
- Income (Indirect)
- Indirect Expenses
- Indirect Incomes
- Investments
- Loans & Advances (Asset)
- Loans (Liability)
- Local Debtors
- Misc. Expenses (ASSET)
- Provisions
- Purchase Accounts
- Reserves & Surplus
- Retained Earnings
- Sales Accounts
- Secured Loans
- Stock-in-Hand

Under **Capital Account**

Name : **Mr. Sanjay Capital**

Address :

Country : **India**

State : **Odisha** Pincode :

Provide bank details ? **No**

**Tax Registration Details**

PAN/TIN No. :

Registration type : **Regular**

GSTIN/URN :

Set/alter GST details ? **No**

Inventory values are affected ? **No**

Opening Balance ( on 1 Apr 2020 ) :

Quit Accept Done

Tally MAIN --> Gateway of Tally --> Accounts Info. --> Ledgers --> Ledger Creation

© Tally Solutions Pvt Ltd, 1992-2018 Sun, 7 Jun, 2020 20:28:33

## 4th Week

- **Voucher Entry.**

- Choose Bookkeeping Collections from the gateway menu.
- Then, choose a voucher from the open overview in the right-hand menu.
- Finally, depending on the type of voucher you made.

The screenshot displays the Tally ERP 9 Accounting Voucher Creation window. The window title is "Tally.ERP 9". The menu bar includes "P: Print", "E: Export", "M: E-Mail S: TallyShop", "G: Language", "K: Keybontre", and "H: Help". The window title bar shows "Accounting Voucher Creation" and "Swayam Sales". The voucher type is "Payment" (No. 1) and the voucher class is "Not Applicable". The date is "1-Apr-2020" (Wednesday). The account is "State Bank of India" with a current balance of "7,000.00 Cr". The voucher contains two entries: "Salary" (5,000.00 Dr) and "Rent Paid" (2,000.00 Dr). The total amount is "7,000.00". The narration field is empty. The right-hand menu is visible, showing various voucher types and options. The bottom status bar shows "Tally MAIN --> Gateway of Tally --> Accounting Vouc" and the date "Fri, 12 Jun, 2020" with the time "00:28:07".

Particulars	Amount
Salary <i>Cur Bal: 5,000.00 Dr</i>	5,000.00
Rent Paid <i>Cur Bal: 2,000.00 Dr</i>	2,000.00
	<b>7,000.00</b>

## Credit note Entry.

- Credit note is a document issued to a party stating that you are crediting their Account in your books of Account for the stated reason or vice versa.
- for credit note:- CNTRL + F8

The screenshot shows the Tally ERP 9 Accounting Voucher Creation window. The window title is "Tally.ERP 9". The menu bar includes "P: Print", "E: Export", "M: E-Mail pload", "op", "G: Lan K: Control Centre", "H: Support Centre", and "H: Help". The window title bar also shows "Ctrl + N".

The main area displays the following information:

- Credit Note** No. 1
- Original invoice no.: SS/1
- Date: 1-Apr-2020
- Party A/c name: Chitra & Co.
- Current balance:
- Sales ledger: Sale - GST/IGST

The table below shows the items being credited:

Name of Item	Quantity	Rate	per	Disc %	Amount
Desktop HCL Infinity	1 Nos.	30,000.00	Nos.		30,000.00
Desktop Lenovo K200	1 Nos.	45,000.00	Nos.		45,000.00
					75,000.00
CGST					6,750.00
SGST					6,750.00
					88,500.00

Provide GST/e-Way Bill details: Yes

Narration: [Redacted]

At the bottom, there are buttons for "Q: Quit", "A: Accept", "D: Delete", and "?".

The status bar at the bottom shows: "Tally MAIN --> Gateway of Tally --> Accounting Voucl", "© Tally Solutions Pvt Ltd., 1988-2018", "Thu, 11 Jun, 2020", and "23:40:55".

○ Debit Note Entry

Tally.ERP 9

P: Print E: Export M: E-Mail Upload top G: Lan K: Control Centre H: Support Centre H: Help

Accounting Voucher Creation Swayam Sales Ctrl + H

**Debit Note** No. 1 1-Apr-2020  
 Original invoice no.: ABC/05 Date : 1-Apr-2020 Wednesday

Party A/c name : ACER India Ltd  
 Current balance :  
 Purchase ledger : Purchase - GST/IGST

Name of Item	Quantity	Rate per	Disc %	Amount
Desktop HCL Infinity	1 Nos.	30,000.00	Nos.	30,000.00
Desktop Lenovo K200	1 Nos.	45,000.00	Nos.	45,000.00
				75,000.00
CGST				6,750.00
SGST				6,750.00
				88,500.00

Provide GST/e-Way Bill details: No

Narration: 2 Nos

Q: Quit A: Accept D: Delete Ctrl + N

Tally MAIN --> Gateway of Tally --> Accounting Voucl © Tally Solutions Pvt Ltd., 1988-2018 Fri, 12 Jun, 2020 00:09:20

F1: Accounting Voucher  
 F1: Inventory Vouchers  
 F2: Date  
 F3: Company  
 F4: Contra  
 F5: Payment  
 F6: Receipt  
 F7: Journal  
 F8: Sales  
 F8: Credit Note  
 F9: Purchase  
 F9: Debit Note  
 F10: Reversing Journal  
 F10: Memos  
 S: Stock Query  
 A: Tax Analysis  
 I: Accounting Invoice  
 V: As Voucher  
 J: Post-Dated  
 O: Optional  
 F11: Features  
 F12: Configure

- Sales Entry

Tally.ERP 9

P: Print E: Export M: E-Mail O: Upload S: Shop G: Language K: Keyboard K: Control Centre H: Support Centre H: Help

Accounting Voucher Creation AccountsGuy.Net Ctrl + M

Sales No. 1 1-Apr-2014 Tuesday

Ref. :

Particulars	Debit	Credit
Dr: <b>Cash</b> <i>Cur Bal: 1,05,000.00 Dr</i>	80,000.00	
Cr: <b>Sales</b> <i>Cur Bal: 80,000.00 Cr</i>		80,000.00
	80,000	

Narration:  
Being Sales made.

Accept ?  
Yes or No

Q: Quit A: Accept D: Delete X: Cancel

(53/54) Tally Messages Ctrl + N

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation (c) Tally Solutions Pvt. Ltd., 1988-201 Wed, 2 Apr, 2014 20:22:29

F1: Accounts Buttons  
F1: Inventory Buttons  
E1: Payroll Buttons  
F2: Date  
F3: Company  
F4: Contra  
F5: Payment  
F6: Receipt  
F7: Journal  
F8: Sales  
E8: Credit Note  
F9: Purchase  
E9: Debit Note  
F10: Rev Jml  
E10: Memos  
I: Acct Invoice  
V: As Invoice  
I: Post-Dated  
L: Optional  
F11: Features  
F12: Configure

- Purchase Entry

Accounting Voucher Creation		ABC Company	CUA M
<b>Purchase</b> No. 1			1-Apr-2008
Ref: Pur/01/2008-2009			Tuesday
Particulars	Debit	Credit	
To <b>Supplier A</b>		10,000.00	
Cur Bal: 10,000.00 Cr			
New Ref: Pur/01/2008-2009 30 Days (1-May-2008)	10,000.00 Cr		
By <b>Local Purchase</b>	10,000.00		
Cur Bal: 10,000.00 Dr			
Narration: Purchase from Supplier A		10,000.00	10,000.00

Accept ?  
Yes or No.

- Bank Statement

Sl. No.	Date	Particulars	Instrument No.	Debit	Credit	Balance
<b>Opening Balance</b>						
1	1-10-2013	0214/1273604/Harjit Singh	001	5,000.00		5,000.00 Cr
2	1-10-2013	Funds Transfer to Kotak Securities	002	3,000.00		300.00 Cr
3	1-10-2013	Demat Charges for Jan-2011	003	2,500.00		2,500.00 Cr
4	1-10-2013	KS 3in1 SP N URRNO 0000890213	004		3,500.00	1,000.00 Cr
5	2-10-2013	IB Funds Transfer CR 02140120001274	005	1,570.00		2,570.00 Cr
6	2-10-2013	KS 3in1 SP N URRNO 0000894113	006	3,215.00		5,785.00 Cr
7	2-10-2013	NEFT AXIS11054008840 HARJIT SINGH	AXIS111054008840		3,500.00	2,285.00 Cr
8	2-10-2013	KS 3in1 SP N URRNO 0000905892	008		1,485.00	800.00 Cr
9	4-10-2013	0214/1273604/Harjit Singh	009	8,500.00		9,300.00 Cr
10	4-10-2013	0214/1273604/Harjit Singh	010	3,254.00		12,554.00 Cr
11	4-10-2013	0214/1273604/Harjit Singh	011	1,780.00		14,334.00 Cr
12	5-10-2013	0214/1273604/Harjit Singh	012	1,500.00		15,834.00 Cr
13	5-10-2013	0214/1273604/Harjit Singh	013	1,700.00		17,614.00 Cr
14	5-10-2013	0214/1273604/Harjit Singh	014	3,650.00		21,264.00 Cr
15	5-10-2013	0214/1273604/Harjit Singh	015		2,500.00	18,764.00 Cr
16	5-10-2013	0214/1273604/Harjit Singh	016		1,500.00	17,264.00 Cr
17	5-10-2013	0214/1273604/Harjit Singh	017		1,500.00	15,764.00 Cr
18	5-10-2013	0214/1273604/Harjit Singh	018		1,500.00	14,264.00 Cr
19	5-10-2013	0214/1273604/Harjit Singh	019		500.00	13,764.00 Cr
20	5-10-2013	0214/1273604/Harjit Singh	020		1,000.00	12,764.00 Cr
21	5-10-2013	0214/1273604/Harjit Singh	021		1,000.00	11,764.00 Cr
22	5-10-2013	0214/1273604/Harjit Singh	022		2,250.00	9,514.00 Cr
23	5-10-2013	0214/1273604/Harjit Singh	023	1,300.00		10,814.00 Cr
24	6-10-2013	0214/1273604/Harjit Singh	024	1,790.00		12,604.00 Cr
<b>Current Total :</b>				<b>38,839.00</b>	<b>20,235.00</b>	
<b>Closing Balance :</b>				<b>12,604.00</b>		

- 5<sup>th</sup> to 6<sup>th</sup> Week

Vouching of company receipt & payments entries and overview of auditing of company.

## VALUE OF CLIENTS:-

It is certain that each and every information of a client is confidential to a firm. so aim is to provide value to clients. CA LOHIYA AGRAWAL & ASSOCIATES develop their auditing approach with that of other firms. it undertakes the following

Building up the working relationships will be fine. The ability to understand client business.

Firstly we gather initial information to evaluate the financial position of the client. Secondly we analyse it and verify with the proper documents. Thus we come across to know .

Client's business nature easily be understood. Internal control structure.

Client expectation

We also collect informative documents like ;

- Last year audit report
- Board minutes
- Internal audit report

Formally internal control structure helps to detect fraud and errors.



## LIMITATIONS

- Duration of the internship was quite small.
- Working hours were 8, so was't able to invest my time into other important tasks.
- At times the data available for study can be too large, which makes it a time consuming task.
- Sometimes it happens that the server & internet connection is low & accounting tasks are put on hold.
- In bank statements, sometimes closing balances doesn't match, so it becomes a time consuming task to reverify previous balances by checking or altering tally entries.
- Sometimes server issue comes from the main system which disables all other systems work which makes the work delay.

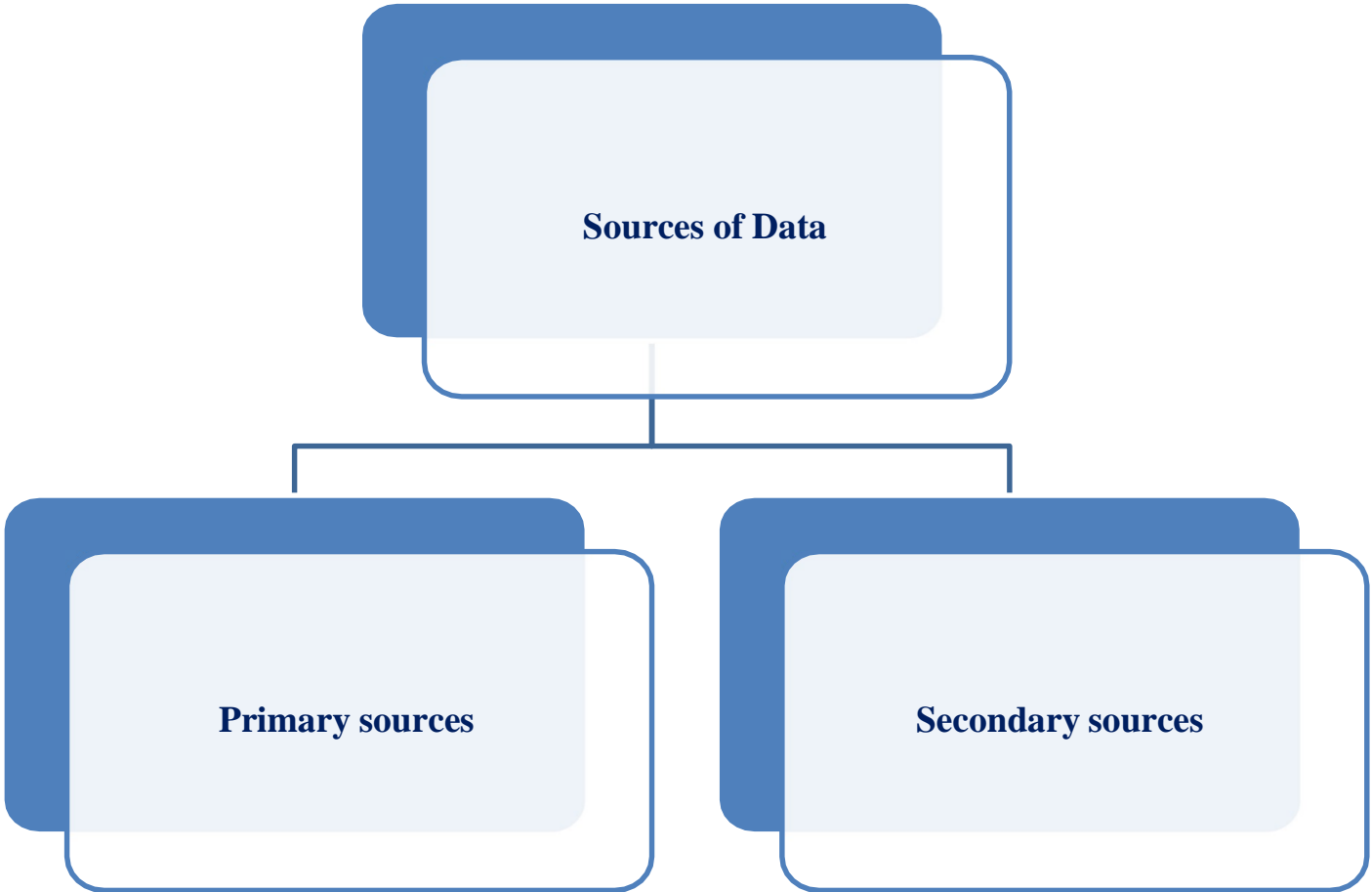
## **RESEARCH METHODOLOGY**

### **Data collection:-**

Data collection is the systematic approach to gathering and measuring information from variety of sources to get a complete and accurate picture of an area of interest.

I have prepared this report on the basis of my experience gathered and from respected sir. I have disclosed my experience and finding in the analysis part by using different charts and tables. The methodology of the study mainly supplies the statistical

methodology in collecting data and necessary analysis on different applicable laws and act. The details of the study are described below:



## **1. Primary data**

This report has prepared through extensive use of primary data. It is collected from group of people who are related with this company the following method are used in collecting primary data.

## **2. Secondary data :**

Secondary data is collected from the company's collected from the company's manuals report and brochures through company's records.

Secondary data is a second-hand data that is already collected and recorded by some researchers for their purpose, and not for the current research problem. It is accessible in the form of data collected from different sources such as government publications, censuses, internal records of the organisation, books, journal articles, websites and reports, etc.

## **FINDINGS**

1. Internship at CA LOHIYA AGRAWAL & ASSOCIATES was my first experience. I learnt lot of new things.
2. Initially I know about audit, taxation, tally accounting.
3. Here, I found the hard work to be done by people.
4. And how to communicate with clients, how to maintain good relationship with clients.
5. How to complete work in short span of time.
6. I got to know about what client think about CA LOHIYA AGRAWAL & ASSOCIATES.
7. One of the major short-comings of audit procedure is the time limit. Client communicate with the audit firm at the eleventh hour and that creates pressure to complete the audit procedure and make a complete audit report and submit it to the clients. As a quality assurance of the audit work sometimes gets hampered.
8. For time limitation we finish the audit engagement and provide audit report very quickly. That reason quality of audit work not possible

## SUGGESTIONS

- server system should be technically fine so that it won't create a barrier for other systems.
  - Rotational work should be distributed among the employees so that each & every employee must be aware about everything.
  - Hardware systems & other devices should be of good quality & quantity so that it won't create a lack of electronic equipments i.e (Monitor, keyboard, mouse, cpu, LAN connection, printer)
  - Staff should be encouraged to communicate more frequently with each other in English with the employees to create a formal corporate atmosphere.
  - Work should be prioritised according to the urgent requirement of completion so that important tasks would get complete on time.

## **CONCLUSION**

- I have improved my communication skills.
- I have learned to analyze the business situation.
- I have learned bookkeeping practice of different companies.
- I have learned to apply theoretical knowledge in actual organization.

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