

Rabiu Sir

Lecture-1

Sunday

DAY:

TIME:

DATE: 6 / 8 / 23

TOPIC NAME: Accounting

Course Title: Economics and Accounting

Account = 12310 # Financial Year \Rightarrow 2023-2024

Account = 310101 (1st July to 30th June)

1494:

Bartolomeo Pacioli (Italian) wrote

\rightarrow a book (34 chapters)

\rightarrow How to write account, in a organized manner.

\rightarrow Father of accounting

Double Entry System:

\rightarrow All entries \rightarrow Two accounts affected

\rightarrow Transaction \Rightarrow Event

Receiver, Giver

* All events are not transaction but all transaction are event.

* Debit, credit.

TOPIC NAME:

DAY:

TIME:

DATE:

TOPIC

Definition:

American Institute of Certified Public Accountants

(AICPA) : "Accounting is the art of recording, classifying and summarising in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character and interpreting the results thereof."

Financial Accounting Standards Board (FASB) :

Accounting is the process used to measure and various report to various users relevant financial information regarding the economic activities of an organisational unit.

→ user of accounting information.

Lecture-2

TOPIC NAME: Accounting Information

DAY: Sunday

TIME:

DATE: 13/8/23

Users of accounting information:

1. Owner
2. Management
3. Government
4. Potential investors
5. Tax authority
6. Price fixation Authority
7. Economic Planner
8. Labour Union / Trade Union
9. Researcher / Accounts Payable / creditor
10. Account Receivable / Debtor
11. Others

Types of owners:

1. Sole Tradership business.

পুরুষ:

2. Partnership (2-20)

① management easy

Sleeping
Partner:

→ শুধু খাক পেতে পারে

② অবস্থা রেখিবে শুধু

→ নাম, পরিচয়,
জনপ্রিয়তা, অবস্থা
-তাত্ত্বিক

→ Registry

কানুন:

① নাম পর্যায় নিতে ২০

→ স্বত্ত্ব প্রমাণ।

Partnership এবং প্রত্যুষিতা

TOPIC NAME:

কৃষি কর্মসূচি

DAY:

TIME:

DATE:

Joint stock company

→ যোথুন্ন বাস্তুটি

① Private limited (2-50) members

② Public limited (members 7 - limit নাই)

Limited : - অধিক অনেক ধার্য কিন না, অধিক
হত্তেক investment করেছি - অধিক ধার্য উত্তোলন
করতে।

Example: DSE, NCSE

Share: 20,000,000

→ অধিক past record show করে DSE, DSE এর
পাইকে apply করে কোর্ট জন্য।

→ office থাকা পাইকে।

→ Purpose of company

→ Board of Directors

প্রয়োজন condition

must maintain করতে
পাইকে।

→ lottery এর মাধ্যমে share করতে পাই

- ২০১

TOPIC NAME: _____

DAY: _____

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Earning

Earning Per Share (EPS):

Company ৰাষ্ট্ৰীয়া মন্ত্ৰণালয় আৰু আমি
বহুল share ফিলিহি যে অনুভাৱী আমাৰ ৪৫২০।

⇒ Company এৰ সাংকেতিক নথি ২০ সাল।

⇒ আমি এ চোৰা ১০০ শে ২০ শে share ফিলিহি

→ আমাৰ সাংকেতিক ২০১০-১১ চোৰা ১০২ শে

Management Authority

→ Owner company এৰ খাৰচী এবং বিনিয়োগ জৰুৰি

জৰুৰি board এৰ তথকা।

→ এৰ Under বা অনুসৰি মৈলৰ খাৰচো।

Government

→ দেশৰ বাধাৰ অনুলোড় গোভৰ্ণেন্স দৰখন দেওয়া।

→ check কৰতে company এৰ tax withheld

→ check কৰতে কৰ্মচাৰীৰ খাতে উকল দেওয়া।

TOPIC NAME: _____

DAY: _____

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TOPIC

→ Company ഏ ത്രാവ് മൈറ്റോഫോം അപൂർവ്വത ആക്കേ കീ നാ.

→ സ്വന്തായ് ഖാതയ പ്രതിരിൽ (അഥവാ) നാം ദ്വാരാ താ

maintain Profitability കുറഞ്ഞ എല്ലാം മുമ്പു

ബിലാസി ഗുരുത്വാക്ഷരം RD പ്രകടിച്ചു

Potential investors

2010 → A 15% B 10% C 8% D 6%

2011 → 14.75% 2% 18% 10%

2012 → 15.50% 7% 6% 2%

2013 → 17% 9% 8% 12%

2014 → 17% 9% 8% 18%

2015 → 16.5% 10% 2% 18%

→ Company ഏ ഒരു profit range നിലയിൽ invest

the attract വരെ

Condition:

(i) Risk

(ii) consistent

TOPIC NAME: _____

DAY: _____

TIME: _____

DATE: / /

A Tax Authority

→ Minimum tax

→ Non-taxable income = 350,000

প্রেসিডেন্সি থেকে দায়ের করা হবে।

* মাঝেমধ্যে 400,000 -

প্রেসিডেন্সি থেকে

প্রেসিডেন্সি থেকে

→ জলজন আচিক্ষেত্রে tax নিলে বীতা, পাঁচেক্ষণ
বাবা।

→ TDS (Tax Deducted Source) অঘাত অঘাত

ও ধোকা আঘাত পাঠাই, অঘাত রেখে রেখে
tax করে নিব।

TOPIC NAME : _____

DAY : _____

TIME : _____

DATE : / /

TOPIC /

Price fixation Authority

→ Price fix করে নিতো। xot mormism ←

Economic Planners = ইকোনোমি প্লানার - সদৃশ

→ অঙ্গন পরিপায়ী অথবা বন্টন করে নিতো।

→ Fund check করতে, আজোর অর্থ রেইন করে নিতো।
বার্ষিক বাজ ময়ো এবং পরিপায়ী নিতো।

→ Labour Union/Trade Union

→ কার্মিক সুরক্ষা management করে জানতো।

Accounts payable/creditors

→ পো উন্নাপা, ক্লেচেস ইনাহাস।

→ পরিশেষ করার জ্ঞান। আছে নিন।

Others

→ Researchers

→ Journalists.

TOPIC NAME: Classification of Accounts

Classification of Accounts:

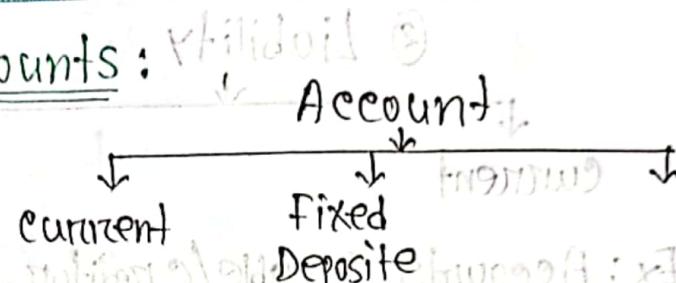
1. Asset

2. Liability

3. Expenditure

4. Income

5. Capital



① Asset

Current

→ হিসাবকালে ঢাকাতে
convent করা যায়-

fixed

→ নির্ধারিত, হিসাবকাল ১/১০ +
বছর।

Ex: Cash (liquid Asset), Bank Balance,
→ পুতুল করণ করা যায়, তাই liquid asset.

→ cash ও liquidity crisis
হ্যাতে।

account receivable/Debtors,

Closing stock/inventory, Prepaid expenses, short-term investment, notes receivable

Ex: Land, Building, machine, equipment, long-term investment, furniture, Goodwill

* একজনের কাছে current,
অবজনের কাছে fixed হতে
পারে।

→ একজন জমি বিপদ করে,
আর আছে জমি current,
অমিসন শিল্প অঞ্চল
কাছে জমি fixed..

② Liability:↓
↓

Current

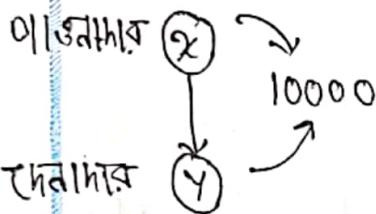
boxit

knows

Long term

Ex: Accounts payable/c creditors,Ex: Debenture,

Mortgage loan



Bank overdraft (O/d),

→ এখা অতিরিক্ত উচ্চো

Notes payable, unpaid

expenses

③ ExpenditureEx: Salary, rent, advertisement, interest, depreciation

of fixed assets, commission, stationery / supplies, utilities.

④ IncomeEx: Sales/service/investment/Divident

income from

boxit

To with 5 Capital

→ the initial investment

flow to determine debit and credit accounts.

Rules for debit and credit of accounts:

* **Expenditure** বায়ুজ্ঞা, L.H.S = debit

* " **Income**, R.H.S = credit

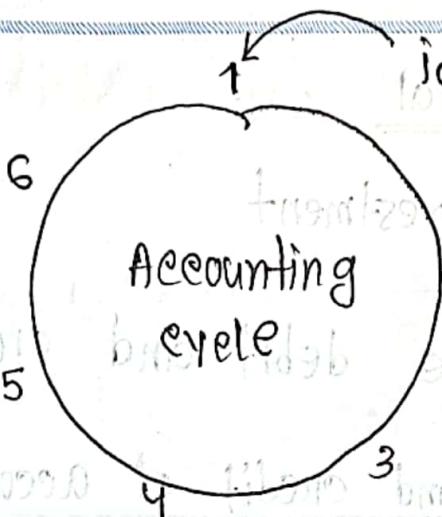
1. Asset → increase debit, decrease credit

2. Liability → increase credit, decrease debit

3. * **Expenditure** → increase debit, decrease credit

4. **Capital** → increase credit, decrease debit

5. **Income** → increase credit, decrease debit



- ① Journal
- ② Ledger
- ③ Trial Balance
- ④ Adjustment
- ⑤ Financial statement / Final account
- ⑥ Analysis and interpretation of F/S.

Journal: প্রার্থীদের মনের মধ্যাত নিয়ে রাখা

Primary book of account.

Ledger: Separate Book of account. আলাই
করে account করা।

→ হিসাব করে খালি করে নিয়ে রাখা এবং আলাই
করা।

DAY: _____

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TOPIC NAME: _____

Trial Balance: ledger এর Balance মুলে আঠিক আছে
কি রা, তা check করা।

Trial Balance is the schedule or list of balance both extracted in the books of ledger including cash and bank balance.

Adjustment: Trial Balance গুরুত্বপূর্ণ নয়, এটা

adjustment করে রেখা।

Financial statement: তবে দিয়াও check করে এবং ক্ষেত্র

প্রিস্ফারে অধিক উৎসুক কীরণ আছে তা check
করা। এবনের check করা।

Analysis and interpretation: অসম্ভব কীভাবে

ব্যর্থে হবে কী ব্যা। এসের পরে solution করে দেখা।

TOPIC NAME : _____

DAY : _____

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Journal Table:

* Every transaction is at least
in two accounts.

Name : Mr. Turzo

Date	Account title and Explanation.	Post Ref.	Debit (Taka)	Credit (Taka)
2020 July-1	<p>Cash account</p> <p>Furniture account</p> <p>Capital account</p> <p>(Owner invested cash and furniture as capital)</p>		300,000 50,000	350,000
July 2	<p>Rent expense account</p> <p>Cash account</p> <p>(Cash paid for office Rent)</p>		15000	15000
July 3	<p>Bank account</p> <p>Cash account</p> <p>(Cash deposited into bank)</p>		40,000	40,000
July 4	<p>Advertisement expense account</p> <p>Bank account</p> <p>(Advertisement bill Paid by cheque)</p>		5000 2000	5000 2000
July 5	<p>Supplies/Stationery account</p> <p>Cash account</p>			



28 - English

Topic Name:

TOPIC

TIME:

DATE: / /

Mr. Tunzo started a business with cash TK 300,000 and furniture worth Tk 150,000 on 1st July 2020. Other transactions are as follows:-

- JULY-2 Office rent paid in cash TK 1500.
 - JULY-3 opened a bank account with cash Tk 40,000.
 - JULY-4 advertisement bill paid by cheque Tk 5000.
 - JULY-5 office supplies/stationeries goods purchase in cash Taka 2000.
- ☞ Required: Journalise above the transactions in the book of Mr. Tunzo.

Step:

① কী type accounts আছে তা findout করা।

* Initial capital = 30

Mir. Kazi started Sundarban Travel Agency. The following transaction were completed during the month of January 2022;

- ⇒ Jan 1 Invested TK 18,000 cash and TK 20,000 equipment to start the agency.
- ⇒ " - 2 Paid TK 4000 cash for January office rent.
- ⇒ " - 3 Purchased office equipment for TK 5000 cash.
- ⇒ " - 4 Earned TK 3000 of advertising costs in the "Daily Iffefaq" on account.
- ⇒ " - 5 Paid TK 6000 cash for office supplies.
- ⇒ " - 6 Earned TK 7500 for services rendered : TK 10,000 cash is received from customers and the balance of TK 6500 is billed to customers on account.
- ⇒ " - 7 Withdraw TK 2000 cash for personal use.
- ⇒ " - 8 Paid Daily Iffefaq amount due in transaction(4)
- ⇒ " - 9 Paid employee salary TK 22000 in cash.

TOPIC NAME: _____

DAY: _____

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⇒ 11 - 10 Received Tk 50,000 in cash from customers who have previously been billed.

⇒ 11 - 11 service provided on account TK 6000.

⇒ Prepare Journal Mr. Kazi uses the chart of account, cash-101, equipment-205, rent expense-301, capital-401, advertisement-910, accounts payable-410, service revenue-425, supplies-10225, accounts receivable-115, salary 305, withdrawal 405.

Cash-101 Dr 50000 Cr 200

(amount not b/fd Cr 200)

Equipment-205 Dr 50000 Cr 100000

(amount not b/fd Cr 100000)

Rent Expense-301 Dr 50000 Cr 100000

(amount not b/fd Cr 100000)

Salaries 305 Dr 50000 Cr 100000

(amount not b/fd Cr 100000)

Withdrawals 405 Dr 50000 Cr 100000

(amount not b/fd Cr 100000)

Capital 401 Dr 50000 Cr 100000

(amount not b/fd Cr 100000)

TOPIC NAME: Mr. Kazi

DAY:

TIME:

DATE:

TOPIC I

TOPIC II

Journal

Date	Accounts Titles and Explanation	Post Ref.	Debit (Taka)	Credit (Taka)
2022 January-1	Cash account Furniture account Equipment Capital account (owner invested cash & equipment as capital)	101 205 401	80,000 20,000 100000	
11-2	Rent expense account Cash account (cash paid for office rent)	301 101	4000 4000	
11-3	Stationery account Equipment Cash account (cash paid for stationery equipment)	205 101	5000 5000	
11-4	Advertisement expense account Accounts payable	210 410	3000 3000	
11-5	Stationery account Supplies cash account (cash paid for office supplies)	225 101	6000 6000	

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TOPIC NAME:

TOPIC DAY:

TIME:

DATE:

11-6	cash account Account Receivable Service Revenue	101 115 425	10,000 65,000 75,000	
11-7	withdrawn/capital cash account (cash withdrawn for owner expenses)	401	2000	2000
11-8	Accounts Payable cash account (Previous ad bill paid in cash)	410	3000	3000
11-9	salary expense account cash account	305 101	22000	22000
11-10	Cash account Account Receivable (cash received from customer)	101	50,000	50,000
11-12	Accounts Receivable Service Revenue	115 425	6000	6000

Goods purchased on account, Tk 50,000 ⑪

Goods sold on account Tk 80,000 ⑪

Utility bill received Tk 500.

Hired an office assistant for the month of
Salary Tk 15,000.

Commission earned but not received Tk 10,000.

Loan taken from bank/borrowed from bank and
Signed a note payable Tk 100,000.

Cash deposited into bank Tk 40,000

Depreciation charged on furniture Tk 2000.

Insurance premium paid by cheque Tk 3000.

Cash collected from accounts receivable Tk 78000
and discount allowed to them Tk 2000 ⑪

Cash paid to creditor Tk 48500 and
discount received Tk 1500 *

F-910/92

Explanation
Topic Name

Topic Name

Day:

Time:

Date: / /

Date	Account's Title and Explanation	Post Ref	Debit	Credit
1.	Purchase Account Accounts Payable		50,000	
2.	Accounts Receivable Sells Account Sales		80,000	50,000
3.	Utility Expense Account		500	
4.	Accounts Payable			500
5.	No Transaction			
	Commission Receivable Account		10,000	
	commission income			10,000
6.	Cash/Bank Account Notes Payable		100,000	
7.	Bank account cash account		40,000	
8.	Depreciation Expense Account		2000	2000
	Accumulated depreciation on furniture			
9.	Premium Account Bank account		3000	
10.	Cash Account Discount allowed Accounts Receivable		78,000 2000	80,000
11.	Accounts Payable Cash account Discount income account		50000 48,500 1,500	48,500 1,500

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TOPIC NAME : Journal

Lecture - 7

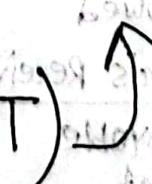
Tuesday

DAY

TIME :

DATE: 12/9

TOPIC N

2022	July-1	Mr. Rahman invested cash TK 100,000 and Bank balance TK 60,000.
	ii-2	Office rent paid by cheque TK 1500
	ii-3	Service provided and received cash TK 50,000
	ii-4	Office supplies purchases in cash TK 6000.
	ii-5	Advertisement bill received TK 4000 on account
	ii-6	" bill paid by cheque transaction (5)
	ii-7	Fixe an office assistant for the month of salary TK 12000
		Required Journalise above the transaction in the book of Mr. Rahman. Mr. Rahman uses the chart of accounts: Cash 101, Bank-210, Capital-301, Rent expense 220, Service revenue 305, Supplies 115, Advertisement 215, Account Payable 310
		(SPOT TEST) 

Accounting equation

$$A = L + E$$

Where - A = Asset

L = Liability

E = Equity (owner equity i.e capital)

#

Mr. Rahman

(A) 251/19942-2

Tabular Summary

SM9-9X9 b1A .E

Rabibul SIC

TOPIC NAME: Tabular Summary

Lecture

Sunday

TIME:

DATE: 17/9

TOPIC NAME

Accounts of Prior Statement

1. Cash (A)

2. Bank (A)

3. Capital

4. Rent expense (E)

5. Service revenue (Income)

6. Supplies (A)

7. Ad expense

8. Accounts payable (C)

Tabular Analysis

Date

Date	Assets			Liability + Equity		Remarks
	Cash	Bank	Supplies	Accounts Payable	Capital	
2022 JULY - 1	100,000	60,000	—	= 000.00 (A)	160,000	R - 1
Sum - 2022	(-) 15,000	—	—	= 000.00 (A)	(-) 15,000	Rent expense
Balance	100,000	45,000	—	= 000.00 (A)	145,000	
II - 3	50,000	—	—	= 000.00 (A)	50,000	
Balance	150,000	45,000	—	= 000.00 (A)	195,000	
II - 4	(-) 6000	—	6,000	= 000.00 (A)	195,000	
Balance	144,000	45,000	6,000	= 4000 (A)	(-) 4000	ad expense
II - 5	—	—	—	= 4,000 (A)	191,000	
Balance	144,000	45,000	6,000	= 4,000 (A)	—	
II - 6	—	(-) 4000	—	= 4,000 (A)	191,000	
Balance	144,000	41,000	6,000	= 4,000 (A)	191,000	No. transaction
II - 7	—	—	—	= 4,000 (A)	—	

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TOPIC NAME : _____

On 1st January Mr. Naveed invested cash Tk 100,000 and furniture Tk 50,000.

January-2 opened a bank account with cash Tk 40,000
" - 3 Service provided and billed to client Tk 30,000

Required: Prepare Tabular summary and show the effect on accounting equation. \Rightarrow Cash, Furniture, Capital, Bank, Accounts receivable

Mir. Naveed

Tabular Summary

Date	Assets			Liability + Equity			Remarks
	Cash	Furni	Bank	Accounts Rece	Capital		
2023 Jan-1	100,000	50,000	-	=	-	100,000	
Jan-2	(-)40,000	-	40,000	-	-	-	opened Bank a/c
Balance	60,000	50,000	40,000	30,000	150,000		
Jan-3	30,000	-	-	30,000	30,000		Service revenue
Balance	60,000	50,000	40,000	30,000	180,000		
	<u>180,000</u>				<u>180,000</u>		

TOPIC NAME : _____

DAY: _____
TIME: _____ DATE: / /

TOPIC MAP

⇒ Performance

Liao Fan

Mr. Naveed + Mr. Virendra Patel

Tabular Summary

Lecture-9

Tuesday

DAY:

TIME:

DATE: 19/9/23

TOPIC NAME: Ledger

⇒ Permanent store house of all account

Two form-

① T-form

② Ledger

Name: Mr. Hasan's ledger
Ledger Cash account

Account code

Date	Accounts	Post Ref.	Debit (Taka)	Credit (Taka)	Balance
			Debit (Taka)	Credit (Taka)	
2020 Jan-1	Capital		100,000	100,000	100,000
Jan-2	Bank		40,000	40,000	60,000

Date	Accounts	Post Ref.	Debit (Taka)	Credit (Taka)	Balance
			DR(TK)	CR(TK)	
2020 Jan-1	Cash			100,000	100,000
	Furniture			50,000	50,000

	Bank Account				
"	"	"	"	"	"
2020 Jan-2	Cash		40,000		40,000

	Accounts Receivable				
	"	"	"	"	"
2020 Jan-3	Service Revenue		30,000		30,000
"	Service Revenue	"	"	"	"
2020 Jan-3	Accounts Receivable	"	"	30,000	30,000

0-21/1/2021

Vishal

TOPIC NAME:

DAY: 1

TIME:

DATE:

TOPIC N

Topic A

Furniture account					
2020	Jan-1	Capital	Debit	Credit	
			50,000	50,000	

Timor A Cash

Debit

Credit

Furniture

50,000

Bank (Dr)

40,000

Capital

150,000

Accounts Receivable → 30,000

30,000

Service Revenue → —

180,000180,000

GOOD LUCK

Lecture-10

TOPIC NAME: Ledger + Trial Balance

DAY: Sunday

TIME:

DATE: 1 / 10 / 23

* Ledger & trial balance min.

2022 June-1 Mithabib started a firm with cash Tk 150,000. Bank balance Tk 350,000 and furniture worth Tk 80,000. Other transactions are as follows-

11-2 Rent Paid for the month of June by cheque Tk 20,000

11-3 Advertisement expense accounted in the Daily

Mail on account Tk 8000

11-4 Insurance premium paid in cash Tk 1200

11-5 Utility bill received but not paid Tk 3000

11-6 Service provided on account Tk 90,000

11-8 Supplies purchase by cheque Tk 810,000

11-10 Advertisement bill paid in cash transaction

June-3

11-12 Supplies used the amount of Tk 4000

Required: Prepare necessary ledger accounts.
Account code -

Cash-101, Bank-201, Furniture 305, Capital 501, Rent expense 401, Ad expense 405, Insurance 410, Utility 415, Supplies 420, Supplies expense 420, Supplies 320, Accounts Payable 510, Service revenue 525, Accounts receivable 325

Ch - 910603

Volume

TOPIC NAME:

Simple JDT + MJD

DAY:

TIME:

DATE:

TOPIC

Date

Miz. Habib's ledger

Cash account

Account code: 101

Date	Accounts	Post Ref	Debit (Taka)	Credit (Taka)	Balance
			Debit(Tk)	Credit(Tk)	
2022 June-1	Capital	501	150,000	000	150,000
"	Rent account	110	000.00	2000	148,000
June-4	Insurance	410	000.00	8000	140,000
" - 10	Accounts Payable	510	000.00	000	140,000

Bank account

Account code: 201

Date	Accounts	Post Ref	Dr(TK)	Cr(TK)	Balance
			Dr(TK)	Cr(TK)	
2022 June-1	Capital	501	350,000	000	350,000
" - 2	Rent expense	110	20,000	000	330,000
" - 8	Supply	520	10,000	000	320,000
" - 10	Accounts Payable	510	000.00	000	320,000

Furniture account

Account code: 305

Date	Accounts	Post Ref	Dr	Credit	Balance
			Dr(TK)	Cr(TK)	
2022 June-1	Capital	501	80,000	000	80,000
" - 10	Accounts Payable	510	000.00	000	80,000

GOOD LUCK™

TOPIC NAME : _____

DAY: _____

Capital account

Account code : 501

Date	Account	Post Ref	Dr (TK)	Cr (TK)	Balancee
			Dr (TK)	Cr (TK)	
2022	cash		150,000		
Jun-1	Bank		350,000		
	Furniture		80,000		580,000

Supplies Account

Account code :

Date	Account	Post Ref	Account code :		
			Dr(Tk)	Cr(Tk)	Balance
			Dr(Tk)	Cr(Tk)	
2022 June-8	Bank		10,000		10,000
ii-12	Supplies expense			40,000	6000

Supplies expense account

Expense account						
Date	Account	Pos. Ref	Dr.(Tk)	Cr.(Tk)	Balance	
	Supplies		4000		Dr.(Tk)	Cr.(Tk)
2022 July-12					4000	

Rabiul Sir

TOPIC NAME: Trial Balance

Mir. Hafiz

Lecture-
(Tuesday)

TIME:

DATE: 3 /

10 / 10

TOPIC

Last

Trial Balance as on 30 June 2022

Serial No	Account Titles	Ref.	Debit Balance (TK)	Credit Balance (TAKA)
1	Cash	101	140,000	
2	Bank	201	320,000	
3	Furniture	305	80,000	
4	Capital	501		580,000
5	Supplies	320	6,000	
6	Supplies expense	420	4,000	
7				
8				
9				
10				
11				
12				
13				

* যদি Debit Balance & credit Balance এর অণ্ট
না হয় তখন difference amount কে suspense
account তার একটি account ২০।

GOOD LUCK™

TOPIC NAME:

DAY:

TIME:

DATE:

* Last 4th comment করা: MFCO - Stock Period \leftarrow from
Beginning Debit Balance = in the previous period, আগের
বেইজ এত Credit balance to opening b/c প্রথম
Suspense account = (খুন-থাক)

Direct trial balance এর condition:

1. All asset \rightarrow Debit
 2. All liabilities \rightarrow credit
 3. All expense \rightarrow Debit
 4. All income \rightarrow credit
 5. Capital \rightarrow credit
 6. Withdrawn/drawing \rightarrow Debit
 7. Any kind of reserve \rightarrow credit, but reserve for discount on accounts payable/creditors \rightarrow debit
 8. stock goods \rightarrow /stock goods
- \Rightarrow Closing stock/Finding stock \rightarrow একটি period এর লক্ষ্য
31-12-22 \hookrightarrow Trial balance এর মতো না।
 \Rightarrow Opening stock \rightarrow Debit
1-1-23
 \hookrightarrow 31/12/23 \rightarrow 40,000 closing stock

TOPIC NAME: _____

DAY: _____

TIME: _____

DATE: _____

comment → * Closing stock - should not appear in the trial balance because it is the part of opening stock and purchase of goods during the period.
কর্তৃপক্ষ
মাসিক
(Other may) = মাসিক স্টক

TOPIC NAME

From the following balances of ledger M/S Karim and Son, you are required to prepare a trial balance as on 30 June, 2023.

Cash - 40,000

Accounts receivable - 60,000

Capital - 350,000

Purchases - 180,000

Stocks goods, 1-7-22 - 45,000

Stocks goods, 30-6-23 - 25,000

Sells - 400,000

Sells return / inwards - 10,000

Purchase return / outwards - 5000

Transportation-in - 7000

Vat debts expense - 12000

Salaries expense - 48,000

General account - 200

Rent expense - 72,000

Insurance Premium - 3000

Utility expense - 4000

Supplies on hand - 8000

Supplies expense - 5000

Ad expense - 6000

Furniture - 80,000

VAT - 2000

Bank - 5000

Trade debts - 10000

Trade credit - 5000

Trade debts - 10000

DAY: _____
TIME: _____ DATE: / /

TOPIC NAME: _____

M/S. Karim and Sons

Trial Balance as on 30 June, 2023

Serial

Serial No.	Date	Account Titles	Ref	Debit Balance (TK)	Credit Balance (TK)
1		Cash →	101	40,000	
2		Accounts Receivable →	101	60,000	
3		Capital →	101	350,000	
4		Purchase →	101	180,000	
5		Stock Goods →	101	45,000	
6		Sells →			400,000
7		Sales return/inwards →	101	10,000	
8		Purchase return/outwards →			5000
9		Transportation in →		7000	
10		Vat debts expense →	101	12000	
11		Salary expense →	101	48,000	
12		Rent expense →	101	72,000	
13		Insurance Premium →		3000	
14		Utility expense →	101	4000	
15		Supplies on hand →	101	8000	-8000
16		Supplies expense →	101	5000	
17		Ad expense →		6000	
18		Furniture →		80,000	
19		Vat Suspense account →	101	2000	
20			183000 (Dr)	572000	756,000

TOPIC NAME : _____

DAY : _____

TIME : _____

DATE : _____

TOPIC NAME

Step

* Suspense account ২য় গাঁথনা হোল্ড অন্তর্ভুক্ত
বস্তুত : ১০০০.০০ ০৮.০৫.২০১৯ ১০০০.০০

ক্ষেত্র Last year comment :

Debit Balance = 572,000

Credit Balance = 755,000

∴ Suspense account = 183,000

ক্ষেত্র SS-F-1 ১০০০.০০ ১০০০.০০

Chapter: Adjustments / Additional
information

ক্ষেত্র Salary 10 months 40000

Salary expense Debit 8000

Salary Payable credit 18000

ক্ষেত্র Rent (15 months) 75000

Prepaid rent account Debit 15000

Rent salary account credit 15000

Next class : Financial statement

DATE : ৩০.০৬.২০১৯ AMOUNT : ২০০

GOOD LUCK

TOPIC NAME:

DAY:

TIME:

DATE: / /

Steps of financial statement -

1. Statement of comprehensive income
2. Owner's equity statement
3. Statement of financial position
4. Statement of cash flow → exam question

Financial Statement

lecture-13

15/10/23

Sunday

Name: _____

Statement of comprehensive income
for the period ended _____

Particulars	Details (Taka)	Taka	Profit/Loss
Income: Sale/service	xxx	xxx	xxx
(-) sales return	xxx	xxx	xxx
(-) Sales discount	xxx	xxx	xxx
Net Sales	xxx	xxx	xxx
(-) cost of goods sold:			Profit/Loss
opening stock	xxx		
Purchase	xxx		
(+) Transportation-in	xxx		Transportation-in/ carriage inward
(-) Purchase return	xxx		
(-) Purchase discount	xxx		
Net purchase	xxx		

TOPIC NAME : _____ DAY : _____

TIME : _____ DATE : _____

Goods available for Sales	XXX	XXX	XXX
(-) closing stock	XXX	XXX	XXX
Gross Profit		XXX	XXX
(-) operating expenses:			
Salary	XXX	XXX	XXX
(+/-) Unpaid Rent	XXX	XXX	XXX
Rent	XXX	XXX	XXX
Net Profit		XXX	XXX
Estimate			
Volumen			

Profit :

① Gross profit / Gross loss

② Net profit / Net loss

GOOD LUCK

TOPIC NAME :

DAY:

TIME:

DATE: / /

Statement of Owner's Equity

As on - XXXX - - - - - b/s

Particulars	Taka
Capital	XXX
Net profit	XXX
(-) Net loss	XXX
(-) Withdrawn/Drawing	XXX
Ending capital	XXX
	XXX

Name - - - - - - - - -

Statement of Financial Position

As on - - - - - - -

Assets	Taka
Current assets: Cash	XXX
Bank Balance	XXX
Accounts receivable	XXX
(-) Bad debts	XXX
(-) Allowance/Provision of doubtful debts	XXX
Prepaid expenses	XXX
Notes receivable	XXX
Closing stock	XXX
Short-term investment	XXX

TOPIC NAME:

DAY:

TIME:

DATE:

Fixed assets:	Goodwill	→	xxx	xxx	xxx
	Land	→	xxx	xxx	xxx
	Furniture	→	xxx		
(e)	Depreciation	→	xxx		
(e)	Accumulated Depreciation	→	xxx	xxx	xxx
		→	xxx	xxx	xxx

Liabilities and owner's equity

Accounts Payable	→	xxx	xxx
Ending capital	→	xxx	xxx

Lecture-14

DAY: Tuesday

TIME: DATE: 31 / 10 / 23

TOPIC NAME: Trial Balance + financial Statement

S.A Hasid :

Exercise- 1, 2, 3, 4, 5

- ABC CO. LTD.
Trial Balance as on 31st December, 2022

Account Title	Debit (Taka)	Credit (Taka)	Additional information:
Cash	90,000		① Supplies on hand at 31 st December 2022 TK 4000
Bank Balance	1,10,000		② Insurance Premium expired during the year TK 3000
Capital	500,000		③ Utility bill unpaid TK 1000
Accounts Receivable	60,000		④ Depreciation charged on furniture @ 5% p.a
Accounts Payable		70,000	⑤ Required:
Furniture	80,000		⑥ Prepare a statement of comprehensive income for the year ended 31 st December, 2022
Accumulated depreciation furniture		8000	⑦ Prepare a statement of owners' equity
Salaries (11 months)	33,000		⑧ Prepare a statement of financial position as on 31 st December, 2022
Rent (15 months)	60,000		
Utility expense	7000		
Supplies	10,000		
Insurance Premium	4000		
Advertisement (2 years from 1 st January 2022)	8000		
Land	4,68,000		
Service Revenue		3,52,000	
		9,30,000	

(a)

ABC CO.

Statement of comprehensive Income

For the year ended 31st December, 2022

: b12011-A-2

Particulars	Details (Taka)	Taka
Income: Service revenue		3,52,000
(-) operating expense:		
Salaries	33,000	
(+) Unpaid salary	3,000	
	36,000	
Rent	60,000	
(-) Prepaid Rent	12,000	
	48,000	
Advertisement	8,000	
(-) Prepaid ad	4,000	
Supplies	10,000	
(-) Unused supplies	4,000	
	6,000	
Insurance premium expense	3,000	
Utility expense	1,000	
(-) unpaid	1,000	
Depreciation on furniture $(80,000 \times 5\%)$	4,000	
Net Profit		109,000
		243,000

TOPIC NAME:

DAY: _____

TIME: _____

DATE: / /

(b)

Statement of Owner's Equity

As on 31st December, 2022

Particulars	Taka
Capital	500,000
Net Profit	243,000
Ending capital	743,000

(c)

ABe Co.

Statement of Financial Position

As on 31st December, 2022

Assets	Details (Taka)	Taka
Current assets: cash	90,000	
Bank Balance	110,000	
Accounts receivable	60,000	
Prepaid ad	4000	
Prepaid rent	12000	

TOPIC NAME:

Supplied on hand

4000

Prepaid insurance

1000

4,68,000

Fixed assets: Land

Furniture

80000

(C) Depreciation

4000

76000

(C) Accumulated depreciation

8000

68,000

817000

Utilities and owners equity

Taka

Current Liabilities:

Accounts payable

70,000

Unpaid salary

3000

" Utility

1000

Ending capital

743,000

817000

Lecture-15

TOPIC NAME: Exercise from Book

DAY: Sunday

TIME:

DATE: 5/11/23

Book: SA Hasib (Page-468)

Balance sheet → financial position

income statement → statement of comprehensive income

(a)

Paradise Washing Company

Statement of Comprehensive Income

For the period ended 30 June, 2023

Particulars	Details (Taka)	Taka
Income: Service Revenue →		78,600
(-) operating expenses:		
Wages →	14800	
Utilities →	4600	
Property Tax →	3500	
Insurance →	68700	
Supplies →	5100	
Depreciation →	8,800	
Interest →	13200	
Miscellaneous →	1200	
Net income →		58,900
		20,700

Statement of Owners' Equity

As on 30 June 2003

Particulars	Taka
Capital	40,000
Net income	20700
Ending Capital	60700

(b)

Paradise Washing Company

Financial Position

As on 30 June 2003

Assets	Taka
Current assets: cash	21700
Accounts Receivable	4200
Prepaid insurance	6300
Fixed asset: Land	43500
Building	1,32,000
(-) Accumulated Depreciation	25600
	106400
	183900

TOPIC NAME: _____

DAY: _____
TIME: _____ DATE: / /

Liabilities & Owner's Equity

Current Liabilities: Accounts payable →
 Internet payable →
 Salary payable →
 Property tax payable →
 Unearned Revenue →
 Notes payable →
 Ending capital →

Taka

3700
10,300
2500
4100
2600
100.00
60700
183,900

CT-2 : Financial Statement (12/11/23)

Time: রাত্রি (3-20)

SA Hasib :

Exercise (1-10)

বাসন KOP ☺

TOPIC NAME : STATEMENT OF COMPREHENSIVE INCOME

DAY : /

TIME : /

DATE : /

TOPIC NAME
100Exercise-2:

Super Painting Service
Statement of Comprehensive income
For the period ended December 31, 2002

Particulars	Details (Taka)	Taka
Income: Services	Shop rent	25,000
Revenue	Office & furniture	36,000
(-) Operating expenses :		
(+) Salaries expenses	11,000	11,550
(+) Unpaid Rent	550	2,400
(+) Supplies	12,000	10,400
(-) Unpaid u	1,600	000
(-) Depreciation	600	600
(-) Dep equ	2,500	2,7450
Net Profit		8550

TOPIC NAME:

DAY:

TIME:

DATE: / /

Super Painting Service

Statement of owners equity

As on December 31, 2002

Particulars	Taka
Capital	31,900
Net profit	8050
Ending capital	34,450

Super Painting Service

Financial Position

As on December 31, 2002

Assets	Taka
Current assets: cash	4000
Accounts Rece	14,000
Prepaid imm Unwed supply	1400
	16000
Fixed assets:	
Equip	23000
(-) Deep	2500
(-) Ae Deep	6500
	1400
	35,000

Liability & Owners equity	Taka
current Liabilities:	
Salaries unpaid	5050
Ending capital	34,450
	35,000

Exercise-3:

Imperial Delivery Service

Statement of Comprehensive Income

For the period ended May 31, 2003

Particulars	Details(Taka)	Taka
Income: Delivery Fees →	55,090	55,090
Unrecorded " →	500	
Unearned Delivery / Additional " →	1300	
		56,890
(-) Operating expenses:		
Salary 16670	17,870	
Unpaid " 1200	620	
Telephone expenses →	1350	
Utilities " →	1430	
Repair " →	00600	
Insurance →	270	
Supplies →		
Depreciation:		
Building 500	1400	
Equipment 900		
Operating Profit →	23540	
(-) Non operating expense →	33350	
Net profit →	300	
		33050

TOPIC NAME:

DAY:

TIME:

DATE: / /

Imperial Delivery Service

Statement of Owner's equity

As on May 31, 2003

Particulars	Taka
Capital	65,000
(-) Withdrawn	15,000
Net profit	33,050
Ending Capital	83,050

Imperial Delivery Service

Statement of financial position

As on May 31, 2003

Particulars	Taka
Current Assets: cash	5840
Account Rece	1410
Prepaid im (1900 - 600)	1300
Supplies onhand (890 - 270)	620
Deli fees Rece	500
Fixed Assets: Land	
Building	82000
(-) Depreciation	500
	81500

TOPIC NAME : _____

DAY :

TIME :

DATE :

(-) Accumulated Dep 18,960

62540

Equipment 43000

900

(-) Dep 900

(-) Acc Dep 16800

25,306

000.00

145510

Liabilities and Owners Equity	Taka
Current Liabilities:	
Accounts Payable →	2160
Unpaid salary →	1200
Unearned Deli Fess (2100 - 4800)	800
Interest on mortgage →	300
Mortgage Payable →	58,000
Ending capital →	83050
	145510

GOOD LUCK

Lecture-17

Sunday

TIME:

DATE: 12/11/23

TOPIC NAME: Financial statement

III Sales एवं जरु:

Mushier Fahman

→ Carries outward जाना
आवास देका होये रहेहैं
द्वियोगी।

Statement of Comprehensive Income
for the year ended Dec 31, 2002

Particulars	Details (Taka)	Taka
Income : Sales	12,29,140	
(-) Sales return	84605990	
(-) Sales Discount	3300	
Net Sales		12,19,940
(-) cost of goods sales:		
Opening inventory	1,74,000 ✓	
Purchase	10,79700	
(+) Unrecorded	2000	
Purchase return	8400	
	10,73300 ✓	
Goods available for sales	1247300	
(-) Closing Stock	187920	
		10,59,380

① Net sales

② Cost of good sales = Opening stock + Net purchase -

⇒ Gross Profit =

Rabul Sir

El-Emalal
retiree

TOPIC NAME:

Summary

Lecture-18

Thursday

DAY:

TIME:

DATE: 14/11/23

Topics: Theory + Math

① Journal

② Tabular Summary

③ Ledger

④ Trial Balance

⑤ Adjustment entries / Journal

⑥ Financial Statement

Fol. Sales:

Gross Profit, Net Profit

Sales 10,000,000

10,000,000

(-) Return inward

20,000

(-) Sales Discount

10,000

Net Sales 970,000

970,000

(-) Costs of goods solds

600,000

Gross Profit

370,000

Costs of goods solds =

Opening Stock 40,000

Purchase 500,000

(-) Return/outward 100,000

490,000

GOOD LUCK

TOPIC

TOPIC NAME: _____ DAY: _____
TIME: _____ DATE: / /

(-) Purchase discount 20,000

Net purchase $\rightarrow 4,70,000$

Goods available for sales 5,10,000

(-) closing stock

Cost of goods sold $\rightarrow 4,80,000$

Insurance premium (3/4 th) 1500 \rightarrow चारे वाले

(चारे वाले $\rightarrow 500$ } liability

*** Theory + definition + principles + objectives 30

Their mistreatment of 1000.00 शोषण वाले वाले

*** Diff on Journal vs ledger 10 marks

*** What is accounting cycle.

*** Accounting equation + what are the elements of accounting equation.

Unearned revenue \rightarrow TK 50,000

\rightarrow Liability (Financial statement)

Adjustment: Unearned revenue has been earned

TK 30,000

10% investment 1-1-2022 TK 100,000

Interest on above investment 6000

Non operating income : interest 6000

(+) interest rece 4000

Net profit, 10,000

8% loan from Bank 100,000 } liability

Interest on Loan 3000