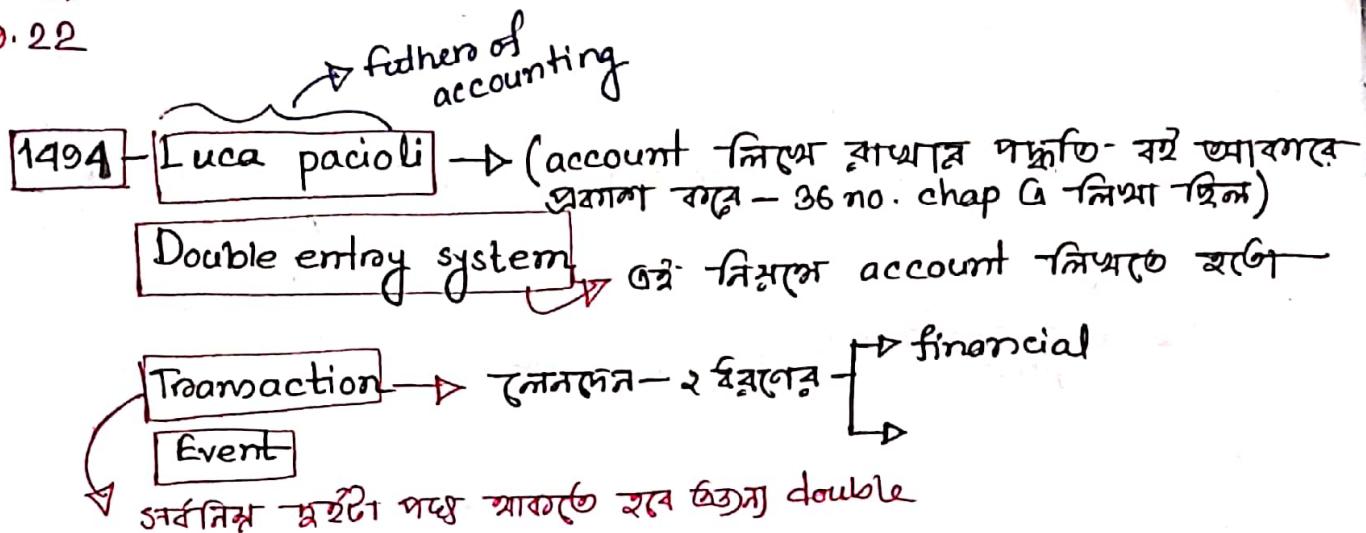


Lecture-1

14.09.22



Q "All events are not transaction but all transaction are events"

AICPA → American Institute of Certified Public Accountant [Accounts]
↓ defn

" Accounting is the art of recording, classifying and summarizing 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. "

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

Lecture - 2

21. 09. 22

f) Users of accounting information:

1. Owners
2. Management authority \rightarrow ପରିବଳନୀକୁ financial info ଆମାବେ
3. Government
4. Tax authority
5. Price fixation authority
6. Labour Union / Trade Union
7. Economic Planners
8. Researchers
9. Potential Investors
10. Accounts Receivable / Debtors
11. Account Payable / Creditors
(ପାଞ୍ଚମାଦାର)
12. Others
 \downarrow In general public

\Rightarrow

Sole traders \rightarrow 1 ଜନ ମାଲିକ -

partnership \rightarrow ସର୍ବତିଷ୍ଠ 2 ଜନ

Joint stock company

ltd.

\rightarrow ହାତ୍ତୁ ମୀଟିଙ୍ଗ

\rightarrow ମାଲିକ ସତ୍ତ୍ଵୀଙ୍କୁ invest କରୁ ତୋର ଏହି
ଅର୍ଥରେ

Sleeping partners

Income tax

ଆହୁର ଅଶ୍ଵ ଅତ୍ସନ୍ତାମ୍ଭୁତେ ଦିଲ୍ଲି ଏହି

Lecture - 3

22.09.22

Accounting concepts/principles

1. Entity concept/principle
2. Dual aspect principle
3. money measurement principle [accounting period=12 month]
4. Historical cost/cost "
5. Going concern principle
6. Periodical "
7. matching " → (Income expense)
8. Realization concept/principle → (collection)
9. Disclosure "
10. Consistency "
11. Conservatism " → यातानन्द गिरिजा थारगुले अम्बु प्रोफे
निष्ठा विज्ञाव बज्जा अम्बु,
12. Legal / Legislation "

Lecture-4

28.09.22

Classification of account : अकाउंट का वर्गीकरण :

Classification of account :

1. Asset (संपद) → current assets (काले संपद) / fixed assets (स्थानीय संपद)
2. Liability (प्रधान)
3. Expenditure
4. Income
5. Capital

[1] current assets : cash, bank balance, accounts receivable/
debtors, notes receivable, bills receivable, prepaid expense, stock of goods/
inventory, short term investment. (शैमानिक)

fixed assets : land, building, equipment, furniture, long-term
investment, Goodwill, Bank balance. (स्थानीय)

[2] current liability : Accounts payable / creditors, bank loan /
bank o/d, Unpaid expenses, notes payable,
overdraft (अतिरिक्त डेटलोन) bills payable, long term
liability, Debenture, mortgage loan. (शैमप्राप्त) (यन्त्रिक)

[3] Expenditure : Salary, Rent, Insurance, Utility,
Advertisement, Interest expense.

4 Income: Income from Sales/Services, dividend, Commission,
Interest (एकारण) [रिसेम्प]

5 Capital: Initial Investment मूल निवेश (प्रारंभिक निवेश)

(प्रारंभिक निवेश)
संचयिता वाला
अवधारणा
कोडिनगा

\ अद्वितीय, अनुपाती, सांख्यिकीय दायरा : अपने फ्रेमवर्क
(प्रारंभिक) अपने अद्वितीय विचार प्रतिक्रिया
\ विद्युत गति, समय के बिन्दु, अवधारणा
अवधारणा विवरण, फ्रेमवर्क
(प्रारंभिक)

विद्युत गति, समय के बिन्दु, अवधारणा विवरण
अवधारणा, फ्रेमवर्क, फ्रेमवर्क
(प्रारंभिक)

\ अवधारणा, फ्रेमवर्क, विवरण : प्रारंभिक विवरण
विवरण के बारे में समय के बिन्दु, अवधारणा
अवधारणा विवरण, फ्रेमवर्क
अवधारणा, फ्रेमवर्क, विवरण
(प्रारंभिक) (प्रारंभिक)

प्रारंभिक विवरण, अवधारणा, विवरण
विवरण के बारे में समय के बिन्दु, अवधारणा

Lecture - 5

11. 10. 22

Debit is increase in asset & decrease in liability

Rules of debit and credit of account:

1. Asset → Increase: debit, decrease: credit
(संपत्ति)

2. Liability → Increase: credit, decrease: debit
(दायरी)

3. Expenditure → Increase: debit, decrease: credit
(व्यय)

4. Income → Increase: credit, decrease: debit
(कम्पनी का विकास)

5. Capital → Increase: credit, decrease: debit
(कॉपरेटिव का संग्रहीत धन)

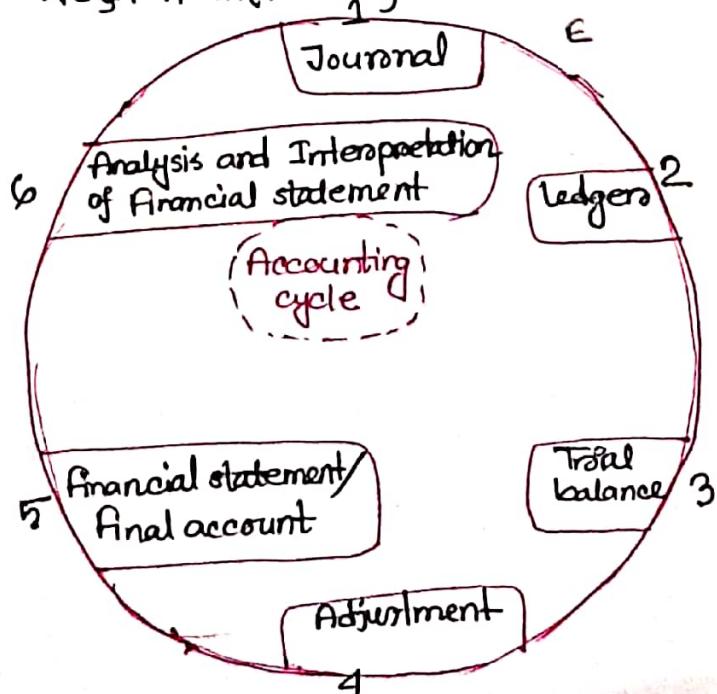
L.H.S account (debit), R.H.S. account (credit)

Current asset
→ cash

Cash → 500,000
E) 300,000 (goods purchase)

200,000

Liability → 500,000 दूरे गाड़ी 200,000 निलंबनी 300,000
संग्रहीत धन अवृद्धि होता है



Journal → সব transaction এর first রেজি.

↳ chronological book of account (check করতে হবে)

ledgers → same accounts কেসাতে আছে

trial balance → accounts check করা, numbers কলিয়ে, দুল হচ্ছে
 ↳ check রয়ে গিয়া রয়ে (ledgers তে পরিষ্কা রয়ে)

Adjustment → দুল হলে সমন্বয় রয়ে (কর্মসূচি)

final account/statement → Annual report/account তৈরি রয়ে

Analysis statement → weakness কেন্দ্র করে recovery
 কেন্দ্র করে analysis রয়ে

Journal → সব transaction
 ledger → same accounts

(Chqns) transaction (Jldg) transaction

Banking stamp	000,000/-
(Banking stamp)	000,000/-
	000,000/-

কেবল প্রথম 000,000 টাঙ্কা রেজি করা হবে এবং প্রথম
 প্রথম প্রথম প্রথম প্রথম

(Banking stamp)

গোলাপগঠন হুব লেপার
 অন্ধকার লুভার ফে

প্রথম

প্রথম

১st
Statement

Annual financial
statement

Analysis

Lecture-6

13. 10. 22

2022

April-1 Mr. Zaman invested cash Tk. 3,20,000 and equipment Tk 80,000

- "-2 Hired an office assistant for the month of salary Tk 10,000
- "-3 Office rent paid in cash Tk 15,000
- "-4 Office supplies purchase in cash Tk 8,000.
- "-5 Cash deposited into bank Tk 50,000
- "-6 Insurance premium paid by cheque Tk 3,000
- "-7 An advertisement expense occurred in the "Daily Mail" on account Tk. 6,000.
- "-8 Advertisement bill paid by cheque (transaction April-7)
- "-9 Additional equipment purchased by cheque Tk 15,000
- "-10 Utility bill received but not yet paid Tk 700

Required: Journalize above transactions in the book of Mr. Zaman.

On account → রেকোর্ড
account payable → নথি

Mrs. Zaman

Date	Account titles and explanation	Post Ref.	Debit (Taka)	Credit (Taka)
2022 April-1	Cash account Equipment account	-	3,20,000 80,000	3,20,000 80,000
	Capital account (Owners invested cash and equipment as capital)	-	-	4,00,000
11-2	No transaction	-	-	0/-
11-3	Rent expense account Cash account (Cash paid for office rent)	-	15,000	15,000
11-4	Supplies account Cash account (cash paid for office supplies)	-	8,000	8,000
11-5	Bank account Cash account (cash deposited into bank)	-	50,000	50,000
11-6	Insurance expense Bank account (Insurance premium paid by cheque)	-	3,000	3,000
11-7	Advertisement expense Accounts payable / creditors (Advertisement Bill unpaid)	-	6,000	6,000
11-8	Accounts payable Bank account (Previous advertisement bill paid by cheque)	-	6,000	6,000

Date	Account titles and explanation	Post Ref.	Debit (Taka)	Credit (Taka)
2022 April 1-9	Equipment account 800.02 Bank account (Equipment purchase by cheque)		15,000 from bank	15,000 8-10
n -10	Utility expense account Accounts payable (Utility bill unpaid)		700 to accounts payable 700	700 8-11
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Lecture-7

19.10.22

2021 July-1	Mrs. Azad invested cash Tk 250,000, furniture worth Tk. 50,000 and bank balance Tk 100,000. Other transactions are as follows:
"-2	Office rent paid by cheque Tk 15,000
"-3	Service provided and bill to client on account Tk 30,000
"-4	Advertisement billed received Tk 5000
"-5	Office supplies purchase by cheque Tk 4000
"-6	Advertisement bill paid in cash (Transaction July-4)
"-8	Cash received from client (Transaction July-3)
"-9	Insurance premium paid by cheque Tk. 3000
"-10	Utility bill received but not yet paid Tk 7000

Required: Journalize above transactions in the book of Mrs. Azad.

মালিক কর্তৃতা → accounts receivable

আঞ্চালিক কর্তৃতা → accounts payable

Mrs. Azad's Journal

Date	Account titles and explanation	Post Ref.	Debit (Taka)	Credit (Taka)
2021 July-1	Cash account furniture account Bank account Capital account (Owners invested cash, furniture and bank balance as capital)		2,50,000 50,000 100,000	400,000
11-2	Rent expensive account Bank account (Office rent paid by cheque)		15,000	15,000
11-3	Accounts receivable Service revenue (Service revenue receivable)		30,000	30,000
11-4	Advertisement expense account Accounts payable (Advertisement bill payable)		5,000	5,000
11-5	Supplies Account Bank account (Office supplies purchase by cheque)		4000	4000
11-6	Accounts payable Cash account (Cash paid for previous advertisement bill)		5000	5000
11-8	Cash account Account receivable (Cash received from client)		30000	30000
11-9	Insurance expense Bank account (Insurance premium paid by cheque)		3000	3000
11-10	Utility expense account Accounts payable (Utility bill unpaid / payable)		700	700

Lecture - 8

20.10.22

Journalized transactions

- 2022 M. Rahman invested cash Tk. 275,000 and bank balance Tk. 125,000.
- March-1 Goods purchased for sale Tk. 100,000 (50% cash, 25% by cheque and the rest amount on account) (entries of transaction)
- "-2 Goods purchased for sale Tk. 100,000 (50% cash, 25% by cheque and the rest amount on account) (entries of transaction)
- "-3 Office supplies purchase by cheque Tk. 5000 recorded
- "-4 Insurance premium paid in cash Tk. 3000
- "-5 Goods sold Tk. 120,000 (50% cash and 50% on account)
- "-6 Advertisement bills paid by cheque Tk. 6000
- "-7 Cash paid to creditors (Transaction March-2) (entries of transaction)
- "-8 A cheque received from customers (Transaction March-5)
- "-10 Good withdrawn from business for owner's personal purpose Tk. 4000. (entries of withdrawal of capital)

Instructions : Journalize above transactions in the books of M. Rahman . M. Rahman uses the chart of account : Cash - 101, Bank - 210, Capital - 301, Purchase - 210, Accounts payable - 310, Insurance - 215, Sales - 350, Accounts receivable - 230, Advertisement - 225, Supplies - 240

000.00 078 Financial Assets / Capital

(no bank deposit at the start)

(-transferred)

000.00 022 Financial Assets from creditors / Financial Assets

Financial Assets

(entries of buying fixed transaction)

M. Rahman's Journal

Date	Accounts titles and explanation	Post Ref.	Debit (Taka)	Credit (Taka)
2022 March - 1	Cash account	101	275,000	
	Bank account	210	125,000	
	Capital account (Owner's invested cash and bank balance as capital)	301	400,000	
"-2	Purchase account (Goods purchased in cash by cheque and on credit/account)	210	100,000	50,000
	Cash account	101	25,000	
	Bank account	210	25,000	
	Accounts payable (Goods purchased in cash by cheque and on credit/account)	310		
"-3	Supplies Account (Office supplies purchase by cheque)	210	5000	5000
"-4	Insurance expense account (Insurance premium paid by cheque)	215	3000	3000
	Cash account	101		
"-5	Cash account (Goods sold in cash and on account)	101	60,000	60,000
	Accounts receivable	210		
	Sales/Stock account	350		
"-6	Advertisement expense account (Advertisement bill paid by cheque)	225	6000	6000
	Bank account	210		

Date	Account titles and explanation	Post Ref.	Debit (Taka)	Credit (Taka)
2020 March-7	Accounts payable Cash account (cash paid to creditors for previous goods purchase)	310 101	25000 25000	
" -8	Cash Account Accounts receivable (cheque received from customers USD)	101 200	60,000 60,000	
"-10	Capital/withdrawn account Purchase/stock account (Goods withdrawn for owner's personal use for sale's price)	301 210	4000 4000	

Lecture-9
27.10.22

Accounting Equation

$$A = L + E$$

Where,

A = Assets

L = Liabilities

E = Owner's equity/capital

Tabular Summary/Tabular Analysis:

from previous lecture table,

Accounts name,

Cash \rightarrow Asset

Bank \rightarrow Asset

Capital

Purchase \rightarrow Stock

Account's payable \rightarrow Liability

Supplies account \rightarrow Unused supplies - asset

Insurance premium -

Accounts receivable \rightarrow Asset

Sales \rightarrow Stock

Advertisement expense

C - Chapter 1
Topic 1

Mrs. Rahman's
Tabular Summary

Date	Assets					Liability Account
	Cash	Bank	Supplies	Acc. receivable	Stocks/Inventory	
2022 March 1	2,75,000	1,25,000	—	—	—	—
" — 2	→ 50,000	→ 25,000	—	—	100,000	25,000
Balance	2,25,000	1,00,000	—	—	100,000	25,000
" — 3	—	→ 5000	5000	—	—	—
Balance	2,25,000	95,000	5000	—	100,000	25,000
" — 4	→ 3000	—	—	—	—	—
Balance	2,22,000	95,000	5000	—	100,000	25,000
" — 5	60,000	—	—	60,000	→ 1,00,000	—
Balance	2,82,000	95,000	5000	60,000	—	25,000
" — 6	—	→ 6000	—	—	—	—
Balance	2,82,000	89,000	5000	60,000	—	25,000
" — 7	→ 25,000	—	—	—	—	→ 25,000
Balance	2,57,000	89,000	5000	60,000	—	—
" — 8	60,000	—	—	→ 60,000	—	—
Balance	3,17,000	89,000	5000	—	—	—
				1,51,000		4

Liability & Owner's equity		Remarks
Account payable	capital	
—	900,000	
25,000		
25,000	4,00,000	
—	—	
25,000	4,00,000 ← 3000	Insurance premium
25,000	3,97,000 20,000	Profit on sales
25,000	4,17,000 ← 6000	Advertisement expense
25,000 ← 25,000	4,11,000 —	
— —	4,11,000 —	
—	4,11,000	
4,11,000		

Lecture-10
03. 11.22

2021

January 1

Mrs. Rafi invested cash Tk 300,000, bank balance Tk 100000 and furniture worth Tk 80,000.

- " -2 Office rent paid by cheque Tk 10,000
" -3 Advertisement bill received but not yet paid Tk 4000
" -4 Office supplies purchase in cash Tk 35000
" -5 Insurance premium paid in cash Tk 2000
" -6 Advertisement bill paid by cheque (transaction January-3)
" -7 Additional office furniture purchase in cash Tk 10000
" -8 Supplies used Tk 1500

Required : Prepare a tabular summary. Mrs. Rafi uses the chart of accounts : Cash-101, Bank-210, Capital - 301, Rent expense 310, Advertisement - 320, Supplies - 220, Insurance - 330, Accounts payable - 350, Supplies expense - 360.

Date	Description	Debit	Credit
	Capital	300,000	
	Bank	100,000	
	Furniture	80,000	
" -2	Rent	10,000	
" -3	Advertisement	4000	
" -4	Supplies	35,000	
" -5	Insurance	2,000	
" -7	Supplies	10,000	
" -8	Supplies	1,500	
	Total	300,000	300,000

Mrs. Rafi Tabulara Summary

Date	Assets				=	Liability & Owner's equity		Remark
	Cash	Bank	Furniture	Supplies		A/c payable	Capital	
2021 January-1 n-2	9,00,000	1,00,000	80,000	—	=	—	4,80,000	
	—	(10,000)	—	—	=	—	10,000	Rent expense
Balance n-3	3,00,000	00,000	80,000	—	=	—	4,70,000	
	—	—	—	—	=	4,000	(4,000)	Advertisement expense
Balance " - 4	3,00,000	80,000	80,000	—	=	4,000	4,66,000	
	(2500)	—	—	3500	=	—	—	
Balance " - 5	2,96,500	80,000	80,000	3500	=	4000	4,66,000	
	(2000)	—	—	—	=	—	(2000)	Insurance premium
Balance " - 6	2,94,500	80,000	80,000	3500	=	4000	4,64,000	
	—	(4,000)	—	—	=	(4,000)	—	
Balance " - 7	2,94,500	86,000	80,000	3500	=	—	4,64,000	
	(10,000)	—	(10,000)	—	=	—	—	
Balance " - 8	2,84,500	86,000	80,000	8500	=	—	4,64,000	Supplies expense journal →
	—	—	—	(1500)	=	—	(1500)	Supplies expense a/c (debit)
Balance	2,84,500	86,000	80,000	2,000	=	—	4,49,000	Supplies on hand a/c (credit)
	—	—	—	—	=	—	4,52,500	
				4,62,500			4,62,500	

Ledgers → individual a/cs ~~or~~ ஒன்றாகச் செய்து

Lecture-11

08.11.22

ledgers → separate book of account

1. T form
2. GDR কর্তৃতা পত্র
3. DR
4. CR
5. DR
6. CR

→ T form (Traditional system)
→ Running balance form (TB)

3-column balance sheet



4-column running balance form

Mrs. Rafi's Ledgers

Cash Account

Account code:

Date	Accounts	Post Ref.	Debit (Tk)	Credit (Tk)	Balance	
					Debit (Tk)	Credit (Tk)
2021						
January-1	Capital		300,000		300,000	
1-4	Supplies			3,500	2,96,500	
1-5	Insurance			2,000	2,94,500	
1-7	Furniture			10,000	2,84,500	

Capital Account

A/c code:

Date	Accounts	Post Ref.	Debit (Tk)	Credit (Tk)	Balance	
					Debit (Tk)	Credit (Tk)
2021						
January-1	Cash			3,00,000		
	Bank			100,000		
	Furniture			80,000		

Bank Account

A/c code:

Date	Accounts	Post Ref.	Debit (Tk)	Credit (Tk)	Balance	
					Debit (Tk)	Credit (Tk)
2021						
January-1	Capital		100,000		100,000	
1-2	Rent expense			100,000	90,000	
1-6	Accounts payable			1,000	86,000	

Furniture Account

A/c code:

Date	Accounts	Post Ref.	Debit (Tk)	Credit (Tk)	Balance	
					Debit (Tk)	Credit (Tk)
2021						
January-1	Capital		80,000		80,000	
1-7	Cash			10,000	90,000	

Supplies Account

A/c code:
111111

Date	Accounts	Post Ref.	Debit (Taka)	Credit (Taka)	Balance
			Debit (Taka)	Credit (Taka)	
2021 January-1 n-8	Cash		3500		3500
	Supplies expense			1500	2000

Rent expense Account

A/c code:

Date	Accounts	Post Ref.	Debit (Taka)	Credit (Taka)	Balance
			Debit (Taka)	Credit (Taka)	
2021 January-2	Bank		10000		10000

Advertisement expense Account

A/c code:

Date	Accounts	Post Ref.	Debit (Taka)	Credit (Taka)	Balance
			Debit (Taka)	Credit (Taka)	
2021 January-3	Accounts payable		4000		4000

Accounts payable

A/c code:

Date	Accounts	Post Ref.	Debit (Taka)	Credit (Taka)	Balance
			Debit (Taka)	Credit (Taka)	
2021 January-3 " - 6	Advertisement expense		4000		4000
	Bank		1000		0

Insurance expense Account

A/c code:

Date	Accounts	Post Ref.	Debit (Tk)	Credit (Tk)	Balance
			Debit (Tk)	Credit (Tk)	
2021 January-5	Cash		2000		2000

Supplies Expense Account

A/c code:

Date	Accounts	Post Ref.	Debit (Tk)	Credit (Tk)	Balance
			Debit (Tk)	Credit (Tk)	
2021 January-8	Supplies (On hand)		1500		1500
	Supplies expense			1500	0
	Cash		5111.00	6105.00	444.00

→ { Why ledger is called King of all account?
 Describe importance of ledgers.

Supplies expense a/c Dr. 1500

 D/Supplies / supplies on hand Cr. 1500

Lecture → 12

10. 11. 22

ledgers এর balance check করা → trial balance (ledgers কার্যসূচি - trial balance করা হবে)

Trial Balance

- ① All Assets → Debit
- ② All Liabilities → Credit
- ③ All Expenses → Debit
 ④ All Income → Credit
 ⑤ Capital → Credit
 ⑥ Withdrawn/drawings → Debit

"Any kind of reserve → credit but reserve for discount on creditors / accounts payable."
 → other so credit
(debit)

opening - Stock / Inventory 1-1-2020 → 10,000 → প্রিলেই (Debit এর প্রথম মাস)

closing - Stock / Inventory 31-12-2020 → 15,000 → বিক্রি ইমপ্রি - হাতে আছে
(কলকাতা বস্তুজগত ব্যাপার নাম)

purchase → 3,50,000 → প্রিন্টিং

Total → 36,000
প্রার্থ → 15,000
প্রাচে

opening stock এর মুক্তি অন্তর sell - হওয়া

closing stock shouldn't appear in trial balance because it is a part of opening stock and purchase of goods.

Lecture → 13

24.11.22

Suspense Account

Note: closing will not appear in trial balance because it is the part of opening stock and purchase of goods.

Name

Trial balance as on

Serial No.	Account Titles	Ref.	Debit (Taka)	Credit (Taka)
1.	Stock 1-7-2019		40,000	
2.	Purchase goods		295000	
3.	Purchase return/Return outwards			5,000
4.	Sales			4,50,000
5.	Sales return/Return inward		7000	
6.	Capital			4,00,000
7.	Accounts Receivable		90,000	
8.	Accounts Payable			45,000
9.	Transportation-in (বর্তুলি)		8000	
10.	Transportation-out (বর্তুলি)		9000	
11.	Salaries expense		36,000	
12.	Rent expense		48,000	
13.	Adv. expense		6,000	
14.	Utilities expense		3000	
15.	Insurance Premium		2000	
16.	Baddebts expense (অসামাসী পাতনা)		1500	
17.	furniture		80000	

8,13,500

10,000

From
a trial

Serial No.	Account Titles	Debit (Taka)	Credit (Taka)
18.	Depreciation expense <small>(reserve)</small>	8000	
19.	Accumulated depreciation <small>(reserve) furniture</small>		16,000
20.	Apprenticeship Premium		10,000
21.	Apprenticeship allowance <small>(বিদ্যানথিক সুব্যুতা অর্থ)</small>	12,000	
22.	Interest on above <small>(i) Investment</small> $\left(\frac{70,000 \times 10 \times 6}{12 \times 100} = 3500 \right)$ <small>৩৫০০ টা</small>		1500
23.	Interest receivable <small>৬০০,০০০</small>	2,000	
24.	<small>(Debit পার্তি, credit পার্তি পার্তি মেঝে পার্তি জোড়াই suspense করা)</small>	1000	
25.	10% Investment	3500	
25.	Land	1,60,000	
26.	Suspense Account	8,13,000	9,27,500

From the following ledger balances of M/S Aman & Co. Prepare a trial balance as on 30 June, 2020.

Taka

Stock (1-7-2019) → 40000

Purchase goods → 295000

Purchase return/
Return outwards → 5000

Sales → 450,000

Sales Return/
Return Inwards → 7000

Capital → 4,00,000

Accounts Receivable → 80,000

Accounts Payable → 45,000

Transportation-in → 8,000

Trans. " out → 9000

Salaries Expense → 86,000

Rent expense → 48,000

Advertisement expense → 6000

Utilities expense → 3000

Insurance premium → 2000

Bad debts expense → 1500

Furniture → 80000

Depreciation expense → 8000

Accumulated depreciation → 16,000
Furniture

Apprenticeship premium → 10000

" allowance → 12000

10% Investment (1-7-2020) → 70000

Interest on above investment → 500

Interest receivable → 250

Stock goods (30-6-2020) → 25000

Land → 1,60,000

Lecture → 14

29. 11. 22

Limitations of trial balance / Some of the errors not detected by a trial balance

1. Errors of Omission → गोपनीय वाक्य प्रक्रिया
 2. " of Commission → लक्षण वाक्य
 3. " of mispasting → संस्कृत वाक्य का सही लक्षण
 4. " of Compensating
 5. " of principles : वर्णन विधिहृषि

Trial Balance As on 30 June 2020

Dr	Credit
Drugs & sundries	15000
S/P. Wintersor & Son	50000
Mrs. Kalam	50000
	100000

Adjustment entries

→ For unearned cash to record unearned revenue
 Cash received in advance Tk 20,000 → পুরো উচ্চারণ
 Journal → { Cash account debit Tk 20,000
 Unearned revenue account credit Tk 20,000
 বিনামূলক অন্তর্বাসিত রেভিনিউ

31-12-2022
 unearned revenue has been earned Tk 10,000

(+)

Adjusting journal : adjusting Tk. Tk.

Unearned revenue account debit Tk 10,000
 Service revenue a/c credit Tk 10,000

Adjustment entries : (Table XI or journal)

	Debit	Credit
Salaries expense account	4000 (24000 - 20000) 12ইঠ 10ইঠ	10000 (from GL) লক্ষ
Salaries payable		4000 মুদ্দা করা
Prepaid rent account	9000	0000
Rent expense		
Prepaid advertisement a/c	3000 (বায়িত 3000 Tk গুরুত প্রযোজন পুরো দিন)	3000
Adv. expense a/c		
Insurance expense a/c	500	
Unpaid Insurance a/c		500

Steps of financial statement

1. Statement of Comprehensive income / final Account
 2. Statement of Owner's Equity / Capital account
 3. Statement of financial position / Balance sheet
 4. Statement of cash flow / Cash book
- लाभ नाम पुरात नाम

Gross profit/loss \rightarrow (sales price - purchase price)
Net profit / Net loss \rightarrow (Gross profit - operating expense)

↳ শালিষ্ঠিমিতে পাই

- gross profit = selling price - cost of goods sold

- net profit = gross profit - operating expenses

gross profit = selling price - cost of goods sold
net profit = gross profit - operating expenses

Lecture → 15
01.12.22

Name ... Asif ...
Statement of Comprehensive Income
for the period ended ...

Particulars	Details (TK)	Taka	
<u>Income: Sales/Services</u>	xxx		
(-) Return inward	xxx		
(-) Sales return	xxx		
(-) Sales discount	xxx		
Net sales	xxx		
<u>(-) Cost of goods sold:</u>			
Opening stock	xxx		
purchase goods	xxx		
(-) Purchase return/ Return outwards	xxx		
(-) Purchase discount	xxx		
Net purchase	xxx		
Goods available for sales	xxx		
(-) closing stock	xxx		
Gross profit	xxx		
<u>Income: Gross profit/loss</u>		xxx	
(-) operating expenses:			
Salaries	xxx		
(+) Unpaid salary	xxx		
Rent expense	xxx		
(-) Prepaid rent	xxx		
operating profit →		xxx	

cost of goods sold
sold কৈত্তা না
পরিষেবা element
সেবা পরিষেবা, ছাড়ি
কৈত্তা cost of
goods sold
পারিবা →

Particulars
Details
Taka
Amount

Particulars	Details (Tk)	Taka	Amount
(+) Non-operating income		xxx	xxx
(-) Non-operating expense		xxx	xxx
Net profit / Net loss		xxx	xxx
(2) Statement of Owner's Equity			
As on		xxx	xxx

Particulars	Taka
Capital	xxx
(+) Net profit /	xxx
(-) Net loss	xxx
(-) withdrawal	xxx
Ending Capital	xxx

(3) Statement of financial position → মেই ধারণের অসম অন্তর্বর্তী
As on 31st Dec. balance

Assets	Taka
<u>Current Assets:</u> Cash	xxx
Bank	xxx
Accounts Receivable	xxx
↳ Baddebts	xxx
↳ Provision for doubtful debts	xxx
Prepaid expense	xxx
Closing Stock	xxx
Short term investment	xxx
<u>fixed Assets:</u> Good will	xxx
	<u>xxx</u>
<u>Liabilities and Owner's Equity</u>	
<u>Current Liability:</u> Accounts payable	xxx
Unpaid expense	xxx
Ending capital	<u>xxx</u>
	<u>xxx</u>

→ Got equal
কলা অর্থাতে
অর্থ-অর্থ

Lecture → 16

08.12.12

Chap:
Financial statement
Prob: 1 (ques) pdf a
ଆଜିର

Statement of Profit and Loss
Paradise Washing Company
Statement of Comprehensive Income
for the period ended June 30, 2003 } → 1st step

Particulars	Details (Taka)	Taka
<u>Income: Service Revenue</u>		78,600
(⇒) <u>Operating expenses :</u>		
Wages →	14800	
Utilities →	4600	
Property →	3500	
Insurance →	6700	
Supplies →	5100	
Depreciation →	8800	
miscellaneous →	1200	44700
<u>Operating Income</u>		33900
(⇒) <u>Non-operating expense:</u>		
Interest →	13200	
<u>Net profit →</u>		20,700

Owner's Equity Statement
As on June 30, 2003 } → 2nd Step 5 mark

Particulars	Taka
Capital →	40,000
Net Profit →	20,700
<u>Finding Capital →</u>	60,700

Accumulated depreciation 10000 (debit)

Depreciation expense a/c 10000 (debit)

	183900	
	60,700	Ending Capital
	100,000	Notes Payable
	2,600	Chesapeake Revenue
	4,100	Property tax payable
	2,500	Salaries payable
	10,300	Treasury Paidable
	3,700	Current Liabilities: Accrued Payable
		Total

Liabilities and Owners Equity

	183900	
	106400	→ Accumulated depreciation 25600
	43,500	Land
	6,300	Buildings
	1800	Repaid Insurance
	4,200	Supplies
	21,700	Accounts Receivable
		Cash
		Assets
		Total

Statement of Financial Position
Paradise Clothing Company

Accumulated depreciation
25600
As on June 30, 2003
Year to date (drpse: 21,700)
Capital (50,000) balance
Accrued Payable
Total Assets
Statement of Financial Position
Paradise Clothing Company

Prob-2

① withdrawn (\rightarrow बन्धन capital) (পর্যবেক্ষণ)-
Operating expense

② 1600 \rightarrow Asst
(0) \rightarrow Compre. Incom

③ Adjust adjustment item রাখলেও ২য় page show করা হচ্ছে

④ Salaries unpaid \rightarrow ৭৫০
Liabilities এ রেখাগুরু

Lecture → 17

15.12.22

Hand record for forester's
\$200.12 month 10% off

Prob. 3

unearned → advance received.

④ Supplies 890

Supplies used 290

Unused → 620 → ~~cancel~~

Imperial Delivery Service

Statement of Comprehensive Income

for the period ended 31 May, 2003

Particulars	Details (Taka)	(Taka)
Income: Delivery fees earned	55090	
Addition delivery fees earned	1300	
Additional delivery fees earned	500	
		56890
④ Operating expenses:		
Supplies	270	
Insurance	600	
Depreciation: building 500		
equipment 900		
	1400	
Salaries	16670	
Unpaid Salaries	1200	
Telephone	620	
Utilities	1350	
Repairs	1430	
Operating Income →		23540
④ Non-operating expenses:		
Interest	300	
Net Income →		33050

Unearned delivery fees 2100

④ delivery fees earned 1300

Delivery fees receivable 500

earned 500

Date: 20/06/2023
Page No. 2

Statement of Owner's Equity
As On May 31, 2003

Particulars	Taka
Capital	65000
Net Income	33050
(+) Withdrawn	15000
Ends. Ending Capital	83,050

Statement of financial position

As on May 31, 2003

Assets	(Taka)
Current Assets: Cash	5840
Accounts receivable	1410
Delivery fees receivable	500
Unused supplies	620
Prepaid insurance	1300
Fixed Assets:	48000
Land	48000
Buildings	82000
(-) Depreciation	500
	81500
Accumulated Dep.	18960
	62540
Equipment	43000
(-) Depreciation	900
	42100
(-) Accumulated depreci.	16800
	25300
	145510

Liabilities and Owner's Equity

Current Liabilities:

	Taka
Accounts Payable	2160
Unearned delivery fees	800
Salary Payable	1200
Interest payable	300
Mortage Payable	58000
Ending Capital	83050
	145510

Q Why both sides of financial position are equal? → কাউন্টিং-Initial balance
জুন ২ পাঠ এমন

Lecture → 18

12.12.22

Statement of Comprehensive Income
for the period ended June 30, 2003

Particulars	Details (Taka)	Taka
<u>Income:</u> Service revenue Additional ser. rev. → <u>Operating expenses:</u>		
Rent 22000	2000	3,95,000
(+) Unpaid rent 2000		2000
Supplies (25000 - 5000)		3,97,000
Utilities 14000		
(+) Unpaid utility 13200	13200	
Insurance (10500 - 3500)	7000	
Photostat material used (106000 - 9000)	97000	
Depreciation (205000 x 10%)	20500	182700
Non operating Income	214300	
→ Non operating expense	2250	
Net Income	212050	
Interest receivable 2000		
Interest income 2000		

Statement of Owner's Equity

As on June 30, 2003

Particulars		Taka
Capital	→	60,000
Net profit		212,056
		272,056
Beginning Balances		00000
Profit		00000
Ending Capital	→	272,056

Statement of financial position

As on June 30, 2003

Assets	Taka
Current Assets: Cash	2450
Accounts receivable	10,700
Service revenue recei.	2000
Unused supplies	6000
Unused photostat material	9000
Prepaid Insurance	3500
Household expense	116000
fixed Assets: Equipment	205000
(Depreciation)	20500
	184500
(Accumulated depreciation)	25000
	159500
Liabilities and Owner's Equity	Taka

Current Liabilities:

Rent unpaid	2000
Interest unpaid	900
Utility bill unpaid	1200
Notes payable	45000
Finding Capital	272050
	<hr/>
	321150

22.12.22

Lecture → 19

Problem - 6:

(2nd part)

Allowance for doubtful debts 12000

Bad debts written off

→ customers द्वारा

गुण्य ग्रन्थी आवृत्ति
पात्र ना

OP 12000

9000

9000 → 90000 x 10%

13000

9000

for doubtful
debts (new)

1st
part

→ असरका देशदर्शन किए हुए
Sales return/return inward

जारी ← purchase return/
-दिल्ली देशदर्शन किए हुए return outward

Loan to Ashraaf
for sale → loan किए हुए - बोधवार
जल्द अंत

freight outward
carriage outward
cause bill → रक्षने वाले आवारण समाप्त

: the shop for carriage outward
normal profit 9% → delivery पर भव

loan to ashraf @ 9%. given
on 17-2002

10000 x 9 x 6
100 x 12

आपस बाजार
सुनिय बाजार
= 450
250

Interest receivable → 200

merit outwards → purchase
receipts, sales
संस्करण → 200

profit
sales → 100000 x 10% = 10000

50000 x 10% = 5000

goodwill → असरावास का बाजार
profit दूरी इकाई
Assets

ad. 3

store equipment (1.7.2002) 30,000

2000

22000 x 10% (6) → first

100 x 12

= 16000

ad. 4

purchase ca 2000 चौक (+) घट्ट

{ purchase account debit 2000
Accounts payable credit 2000

MUSHIER RAHMAN

Statement of Comprehensive Income
for the years ended 31st December 2002

	Particulars	Details (TK)	Taka
<u>Income:</u>	Sales	12,29,140	
	(-) Sales return	5990	
		12,23,150	
	(-) Sales discount	3800	
	Net Sales		12,19,850
<u>Expenditure:</u>	(-) Cost of goods sold :		
	Operating inventory	1,74,000	
	Purchase	10,79,700	
	Unreturned pur.	2000	
		108,1700	
	(-) Purchase return	8400	
		107,3300	
	(+) Carriage Inward	12400	
	Net purchase		10,85,700
	Goods available for sales	12,59,700	
	closing inventory	187920	
	Gross profit \rightarrow		10,71,780
			148070

QUESTION: State the effect of a 2% increase in cost of goods sold on the gross profit?

Lecture → 20
27.12.22

→ financial statement (ମେଟି ମାତ୍ର 1-10) ବାଜୁଡ଼ି ହେଁ.

→ s&r theory ପଣ୍ଡିତ ହେଁ

* concept of accounting

* users of ...

* generally accepted accounting principle.

* fathers of acc. .

↳ Suma de (fathers ଓ ଲୋକୀଆ ସହିତେ
ନାମ)

* definition & objective of journal

* difference bet'n journal and ledgers

* importance / objectives of ledgers

* why ledgers is called the king of all accounts.

* accounting cycle, steps of acc. cycle / acc. process

* how to determine debit & credit

* classification of acc

* what is debit & credit, assets, liabilities, income,

* expenditure.

* what is trial balance

* Objectives of trial "

* limitations of trial balance

* difference bet'n trial balance & financial

* position / balance sheet (ସିର୍ବ୍ୟକ ତାତ୍ପର୍ଯ୍ୟ)

* what is financial statement

* Importance of " "

* Importance of "

GIAAP → generally

Statement of cost / Cost sheet

- Direct material # Define Cost accounting
- Indirect " # Objectives of cost accounting
- Direct wages # Show the classification of cost
- Indirect " # Distinguish between financial accounting
Selling & distribution expenses and cost accounting

{ journal → theory + meth
finan. statement → → (profit or loss & information req)
acc. equation → }