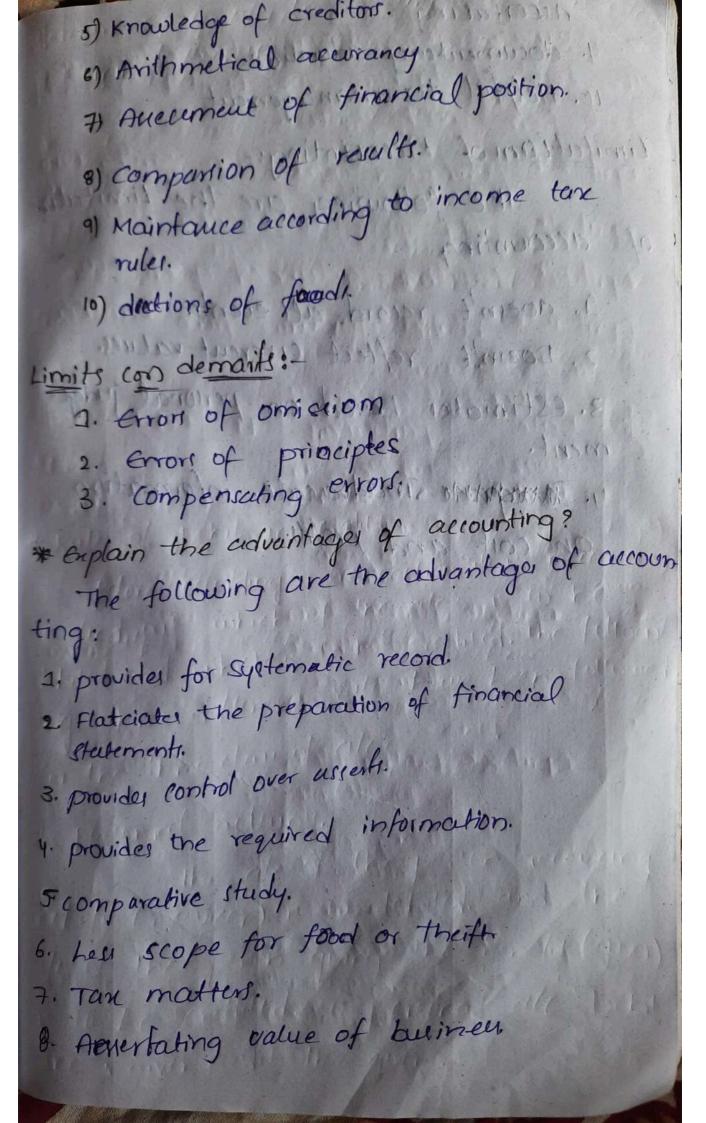
4. MEEN - Managerial Economices and Financial Analysis andrew - are Business related 11 - How to start Burnes transaction! must be recorded, clavity, polar year bushill to the Summarise, , and, mow the profit or low ixing the accounting + to know the Amaheidel position Branches of Accounting on Hype of Ac 1 s. timoperal Ala (profit/cou). 12 costs ale ( to fixe a coit of perficular things) 3. Hanagement Ale (to execute the main authority decision making 14. Antotion Ala Opriory declance, - etc.) +120/4 (tuman resource thouse opment) the maintainer Business transcution, those 1. Double Entry Sy Him Credit (er) 2. single entry system 1 1 Kush transction 2. Credit transactions. -) bad debti

\* Accounts which shows trainaction with func tions are caused personal accounts a seperan account is kept in the name of each person for recording the benefit received from con given to the person in the course of dealing Eg: Roma account, gopal accounts =) personal accounts who lixuding all in the name of firms, companies or institutes such at malini and his son wagarjuna firm ce limited. SBI alc, lic. of India alc etc. 2) Real accounts: - Accounts relating to property / Asserts. are known or Real accounts. · Every buines needs works such as mechines land, furniture needs arrefs etc., for running its activities. · A seperate economy is maintained for each asset owned by the business all transaction relating to a particular and are recorded in the concerned weets accounts. sending policy of the · couch ale, furniture ale, mechinery ale, Building alc, car alc, notorcycle A/L,

\* Dominal Account Line of American Abile Manual States Suringen (1884 all 1946) there is a suringinal sited about the place account. THE STATE OF THE POST OF THE PARTY OF THE PARTY. Morainal Simulation and Allerians or loss suithered that standard to expensel of the loss of to be det in Tours is yours suite while in the \* Rule of Debit and credit: Before recording a transaction it is necreucing to find out which of the alc's is to be debited and which is to be credited. The follow ing three different rules have been followed for the three class of alc's 1. personal accounts: - l'aissallel sul The alc of the person receiving befrefit (recevicer) is to debited and the all of the person giving the benefit (given) is to be crédited. so personal alc "Debit the receiver credit the giver".

Real accounts: when an auch is coming into the buriness the ale of that is to be debited when an assert is going out of the business the alc of that it is to be credited then the Real account: "Debit what come In credit what goes out' Nominal accounts: when an expense is incurred or soss suffered the alc representing the expenses or the loss is to be debited, when any income is earned or gained the alc representing the income is to be gredited then the worning account: Debit all expenses and looses credit-all incomes and gains. \* Explain the advantager and disadvantage of double entry system. 1919/19 The following are the advantage of double entry systems. Scientific and a full information. Island in Comment Hard 3. Assignment of profit & con

4. Knowlegder of debtors



Ascertaling without the politicist 9. documentary advicute 1810 Ville 10. Helpful to management Limitation of According Training The following are the of accounting I doein't record all eventrations 2. Doeinte reflect current values. 3. Estimates bound on personal judge-4. magnete Intadvacate information on cost and profits March March 1988 The indeed for he delenox the Property Salvania A for antiboral properties and antiboral tol The state of the s CONTRACT TO AN AND THE STREET OF THE STREET in Sugary Trans

the performance of a Journal & given belown . Journaleze the following transaction in the bode of Mr. Srilconth. 2021- Jan-01 purchased machinary for each Rs. 70,000 -> 2021 Janoi - purchased machinary for cash 70000 Janoz Purchased goods for cost & .7,000 Jonos sold goods to Rome for Cash 12 8000 Janou-Travelling Expenses Rs. 400 Janos-portal charges Rs 100 Janob - Discount desired 129 400 Jon 7-, comparation Rs 1000 Jan 8 - salonies paid of 40,000 Positiculars 14 pebit 7 credit Date Machinary account 70,000 2001 Jan 1 Debtor. 70,000 -> To cash acount ( Being Macinary Perchased for cash perchaped acom Janz Debtor. 7000 -> To cosh acoust ( Being goods piordores)

| J | Jan ? | cosh Ale                                       | 8000   |      |
|---|-------|--|--|------|
|   |       | sold for costs                                 | A Control of the Cont | 608  |
|   | Jany. | Traveling empered or To cash Ale               | 400  | دره  |
|   | Jan 5 | Postal charges                                 | loo  | 108  |
|   | Jane  | To cosh Alc to                                 | land real land   | 100  |
|   |       | Discount Deceived Alc pr<br>(Berng discontrect | 400  | 400  |
|   | Janz  | committion Alc br.                             | 10119 - 10119  | 1000 |
|   | Jano  | ->1 70 cash A10                                | 40,000   |      |
|   |       | L Being Salarrey Poural)                       |  |      |

3. Journalize the following transactions in the body of knishore 2002 April 1st received cash from swathi 40000.

April 5th purchased goods from saritha 15000 April 8th Sold goods to halitha 25000 April 10th calitha returned goods 500 April 10th calitha returned goods 500 April 15th bought furturine from kawitha

10000 Journal Data Entry: Debit Credit LF 50 :particulars Date April 1st out Ale Dr 40000 -> To swathi Ale 40000 (Being cash recevied from sworthi) 1000 April 5th purchase Alcor 15000 1 To saritha Ale 15000 (Being good)
purchased) CASCOLA April 8th Lalitha Alc on 25,000 110 salls AL 25,000 (Being good) sold to calithan sales returns older April 10th Lalitha Ale son 500 1) 410) (Being goods retuin ned by (alitho)

|  | Furniture Ako                          | The second secon |               |
|--|--|--|---------------|
| April 15   | TO kavitho Ma                          | orth is gray   | 10000         |
|  | (Being purchase funiture from Kavitha) | Marine Marine  | 1/1/200       |
| 医导致疾病  | Faultha)                               | 190 310 1902   |               |
| PERMIT   |  |  |               |
| - andis a  | Mrc. Sti kum                           | g trunsaction  | s in          |
| 4. Journauze   | Mrc. Sri kum                           | ar   | 3000          |
| the books of   | . I.I box                              | ined and all   | Doo           |
| 135  | THE SILL WI                            | in count =   |               |
| Tran and   |  | - In fax (cul)   |               |
| jan L  | part and t                             | or cash 5000   | is out        |
| gan 3rd  | purchased 90 sold goods t              | Mary Britain   | 281           |
| Jan 4th  | electricity bill purchased in          | Mind of the Control of the   | 1 10 000      |
|  | Jacob M                                | iece in a g  | ain 40,000    |
| Jon sth  | Partition                              | 3/15/12/12/0 M   | Te NED        |
| Jun 6th  | Travelling en                          | pentent comm   | cion Recevies |
| +  | 1000                                   | gin comm   | 700.          |
| Jan 7th  | wager 4000                             | (HOM)"   |               |
| gan 8th  | salaries 60,0                          | 000.   | To fee all    |
| old betalo   | particular                             | LE pebit   | Credit.       |
| Of Date  | h Ala DE                               | 300,000  |               |
| Jan 1st Ca   | uh Ale Dr. To capital Ale              | ( Lines  | 8,000.000     |
| (Be  | ing cash brought                       | - July 101   | 100           |
|  | to busineas                            | 140  | PARIS         |
| The state of the s | rehard Ale Dr.                         | 10,000   | to the        |
| Jan 2718 pa  | To cash Ale                            | 200  | 10,000        |
|  | seing goods punch                      | into constant  |               |
| la   | ed for cash)                           | ren feren  | Uni           |
|  | wh Ale Dr                              | (5000  | 200           |
|  | to salei Alc.                          |  | 500           |

| 1   | spool               | (Being goods sold for cash)  | or Infr   |
|-----|---------------------|--|---|
|     | Jan 4th             |  | 500   |
|     | ni 201              | (Being electricity   | Janoalise   |
|     | Jan5th              | punchased Ak or 4000   | 10 9 m  |
|     | 1117750             | (Reina mechinan  | 1,4000  |
|     |                     | (Being mechinan  | ba all  |
|     | Jan 6th             | Travelling Expens 300<br>To coul Ale   | 300   |
| 0   | cond (A) (B)        | (Being travelling expense paid)  | the order   |
|     | Jan 7th             | wages Ale Dr 1000  | (SA)  |
| 4   | orienion tea<br>Tea | (Being wages)  | 4000  |
|     |                     | paid)  | 8 41  |
| - 5 | gange               | Salaries Alcon 60,000  | 60,000  |
| 66  | o wie               | Cheing colong  | olop resc   |
|     | 0001                | paid) House de la company  |   |
|     | Jan 9th             | To committon 300   |   |
| 1   | 1991.9              | TO commition of the state of th | 700   |
| 1   | 1111                | ion Recevied   |   |
|     | 20,5                | 2910   | he hot  |
|     | 194                 |  | A PERSONAL PROPERTY AND ADDRESS OF THE PERSONAL |

OX

|               | lize the following   | transaction in the               |
|---------------|--|----------------------------------|
| 5. John       | Mr. Srikar   | infular.                         |
| books of      | the started buine  | with cash 4,00,000               |
| 2021<br>Mai 2 | He started   | 10,000                           |
| Mail          | purchased goods  | from Ravi 10,000                 |
| Hai 2         | The state of the said  | 2000                             |
|               | sold goods to  |                                  |
| Har 3         | 1 compou   | ter payment is made              |
| Mar 4         | purchased confi  | cheque 50000                     |
|               | in I making light  | the payment is made cheque 50000 |
|               | dayed building   | 9 for cath                       |
| Har 5         | can deposited in   | Andra                            |
|               | such deposited in  | b bank Charles                   |
| HOY 6         | can aquita   | ling bunk 6000                   |
| 100           | cath withdrawn   |                                  |
| Hara          |  | Debit credit.                    |
| Date          | particulars of   |                                  |
| 2021          | purchased Alc Dr   | 10,000                           |
| Nar2          | (Being goods padds   | (0,000                           |
| 201           | coup Alc DY  | 4,00,000                         |
| 2021<br>Mar 1 | To corpital Ale  | 4,00,000                         |
|               | Cheing could brough  | 213 16 11 2 2 10 100             |
| Har 3         | Stivani Alc Dr   | 2000                             |
|               | TO sale Alc  | 3000                             |
| 101           | YA WAYNA KAN   | 3000                             |
|               | Cheing goods   | 10003 (1/10)                     |
| 1318          | sold to Crivani)   | pologonal man.                   |
| Mary          | computer Alc Dr  | 50,000                           |
| - tar         | To wank the  | 50,000                           |
|               | A THE PARTY AND A SECOND PROPERTY AND A SECOND PARTY AND A SECOND PART |                                  |

| 1 | Age of a                              | (Being, purchase)                      |
|---|---------------------------------------|--|
|   | Marm                                  | building He pr 50,0000 500,000         |
|   | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | (Being building is purchased)          |
| Y | mar 6                                 | Andra Bunk Alepro)                     |
|   | 000.000                               | (Being ceuch is deposited)             |
|   | Mar7                                  | bank Alc Dr<br>170 cauch Ale 6000 6000 |
|   | in although                           | (Bung cash is withdrawn)               |
|   |                                       | South Curt Author Curt                 |

Jan: Gopal started Burney 10,000

Jan: purchased good from bhagath 500

Janz sales the goods for cash 150

Jany purhased goods for each 500

Jant Sales of goods to charan 400

|   | purchases of goods   | F  | om togore  | for cash   |
|---|--|--|--|--|
| Jan 6                                     | callet of goods  | to   | eswar of   | cary 200   |
| gan7                                      | purchased 150  |  | A house  | 11/10/1  |
| gang.                                     | 100  | MODE AN  | CERT OF THE  |  |
| Janio                                     | puschause of   | DIC.   | (Visuality   | dit from soon  |
| 18 3                                      | purchase of sto  | Thor   | to review  | SA), CONTRACT  |
| Jan II                                    | - upo  | 1000   | THE RESERVE OF THE PARTY OF THE | THE RESERVE OF THE PARTY OF THE |
| Jan 12                                    | office vent paid   | Slore.   | thing this   | Gireek 200   |
| gan 13                                    | ining xere   | ured   | from long  | Alc 200  |
| 9an 14                                    | amount received amount paid to   | 64   | agath tous   | did his  |
| danir                                     | amount paid w  |  | TANKS OF   | scale 200  |
| Jan 16 salu of old machinery for cash 200 |  |  | y (agn) so   |  |
| 时的  | paid salanes   | 600  |  | or, different  |
| 50 :-102                                  | Called the St  | 10   | THE COURSE OF THE PARTY AND ADDRESS OF THE PARTY.  | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1  |
| pates                                     | parficular   | CF   | credit   | Debit.   |
| 2002                                      | cath Ale Dr  | 10)  | 10000  | Miner  |
| Jan1                                      | To capital Alc   | Name and Address of the Owner, where the Owner, which is the Ow | 300 000  | Bur)   |
| 162                                       | (Being cash brought<br>for busineu)  | ichia  | my phos  | 0000   |
| 100                                       |  |  |  |  |
| Jan2                                      | purchased Ale or   | 101  | 500  | pint   |
|   | TO bhagath Alc   |  | 12)1/2/01  | 500  |
|   | (Being goods purch<br>ared)  | (13)   | s pains  | MARIE  |
|   | cash Alc Dr  |  | 150  | 6  |
| Jan3                                      | THE RESIDENCE OF THE PARTY OF T |  | 150  | 150  |
|   | to sale tole   |  |  |  |

| lais   | Being goods it        | 1000           | White State of the   | 1000000      |
|--|-----------------------|----------------|--|--------------|
| 0.55   | (Being goods is sold) | phory          |  |              |
|  |                       | 7              | 500  | BILL         |
| Jany   | purchased Ale Pr      | rill 6         | CHA MAPO   | 500          |
|  | To cath Ale           |                | rmand set As   | Morning      |
| 10 1 1000  | the when Alc DY       |                | 11400  | 11 700 -     |
| gans   | (Being good) called)  | (d)            | ANGUSTAN   | 400          |
| Control  | (Being good) saled)   | 15             | robstamos  | grang.       |
| Jan6   | ounchased Alc ion     |                | 300 110 111  | In ord       |
| 143  | To sall Ale           | 1117           | (1) 100000000  | 300 101      |
| barco  | r Being goods punch   | roles          | Agressins  | by and       |
|  | cash Ale Dr           | 1100           | 250  | 10. 41 A 151 |
| Janz   | TO sales Ale          |                | principal (  | 250 :        |
| Ales   | (Being good           | NA<br>NA       | in the little  | 15151        |
| Jang   | purchased Alc Dry     |                | 14150  | ra stair     |
| - Spa  | Being purchased       | )              | dimpoles of  | 120          |
|  |                       |                |  | 0000         |
| dang   | eash Alc Dr           | S an           | phony of   |              |
|  | (Being sold)          | STALL COUNTY I | THE RESIDENCE OF THE PARTY OF T | 100          |
| 100  | (330)                 |                | John dies  | 1 Glace      |
| MAN TO SERVICE STATE OF THE PARTY OF THE PAR |                       | All lo         | (18年6)   |              |

| 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | funiture Ale Dr 1 200  |
|---------------------------------------|--|
| Jan 10                                | TO cash Alchins 200  |
| -vine                                 | purchased)   |
| 199/80                                | Part I was a second of the sec |
| gan II                                | stationary ale by 100  |
| 1                                     | 30 cash A(C)   |
| 100                                   | (Baing stationary junctioned)  |
| - OF IS                               | The state of the s |
| Jan 12                                | gent alcid 150   |
| 13/2/10                               | TO could sale  |
| in a                                  | (Being rent)   |
| 100.016                               |  |
| Jan 13                                | gireeth Ale Dr.  |
|                                       | to each Alc  |
| 1900018                               | (Being committion  |
| Total                                 | (Being communion recevied)   |
| Janly                                 |  |
| DUATE.                                | cath Alc Dr 300<br>To chain All 300  |
|                                       |  |
|                                       | (Being amount recevieed)   |
| Janes                                 |  |
|                                       | Bhagath All or 400   |
|                                       |  |
|                                       | (Being amount paid)  |
| Jan 16                                | To Mechinary Alam 300  |
|                                       | cent Ale 300   |
|                                       |  |

