Unitz ACCOUNTING + Recording of Transaction according to rules. identify transactions and apply review to them and record Transactions: - any business event expressed and measure in terms of money Selling a cati, taking advance from customers, giving salaries Monetory events: Transactions possible to express interms of money. Non-monetory events: - Transactions not possible to express; terms of money. Events Moretory -> Selling goods, Non-monetary => conducting interviews, entertaining Monitory events also known as transaction. or Appointment letter given to a cales manager - Not a Tren (2) Discussion with suppliers - N (3) Giving information to customer -N. (4) (ash deposited in your bank . - y upto 1494 , accounts are written & Amount received - 10000 Books - 2000 Dress - 2500. This is known shoes - 500 as single entry Total - 5000 book Kréping eystem. Remaining 5000. Every transaction has two effects - Debit, credit Double entry Book keeping In 1494 Books - cash. Loca given one is debit & other is credit (dual way). proposed in 1494 but got popular in 18th century Transactions Impersonal Personal Nominal.

Personal: - deals with persons (humans or artificial persons) Real: dealing with assets Nominal: dealing with expenses lincomes given money to Ramesh . - human deposited money in SBI bank - artificial. paid fees to GUP - artificial person. Personal Antificial person Representative Personal a/c. (paid advance vent to the owner) Real: - assets (land, buildings, watches.) non-tabgible. (can't feel E, see) tangible (canede) (copyrights, goodwill) Nominal: dealing with expenses of taxes paid, bills paids) & incomes (received, rents received, discount received). calaries paid \$\$ 5000 => salaries, cash (nominal) (real) watch purchased =) watch, cash both are assets. Personal: Debit the receiver credit the giver Real: Debit comes in. credit what goes out Nominal: Debit all expenses & loses Creditall incomes & gains. (1) Cash received from Ganesh. + Cash - real - cash coming in - Debited: -> Ganesh - Personal - Ganeshis the giver - credited. (2) Cash deposited in Icici Bank. -> cash - real - cash goes out - Credited. -> ICICI Rank-Personal - it is receiver - Debited.

(I) Tirchadlad Wirniture - tombure - real - ames in - delated -> rash - real - goes out - credited. (+1) Salaries paid Re. 20000 - Salary - Nominal - expenditure - Debited. -> Cash - real - goes out - Credited. (15) Sold machinery for Rs. Loo, 000; - Machinery - real - goes out - Credited. - real - comes in - Debited E) Sold machinery to Ramboo for Re. 1,00,000 (pays later) > Machinery - real - goes out - Credited - Rambo - Personal - he is received - Debited. E Recording: - It will be recorded in Journal So, Journal is known as Prime book of entry. Should write in a chronological way (Date wise like diazy) So, also known at Bukiness Dary. also known as charonological book. cash Transaction: immediately related to cash. Credit Transaction: - purchased goods but pay after some duration e) Purchased goods Re. 5000 - Cash Trans 121 Purchased goods from Ram for each Rs. 10,000 - Cash Trans. (3) Torchased good from Lattehman Rs. 15,000 - Gredit Trans. APorchased goods Rs. 20000 - Cash Trans. Purchased from personname is there, but no cash word is Credit Trans 12) Sold goods to kavitha Rs 5,000 - Credit trans.
12) Sold goods to kavithi for cash Rs. 10,000 - cash trans.

151 Sold goods Rs . Si000 - Cash trans.

(4) Sold goods for cash. Rs. 7,000 - cash Trans.

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Purchases, Purchase neturns, Sales Sales returns
Liff. bla good & assets.
 goods: any article purchased for the purpose of re-sale on
        continuous laste.
Trade: - activity of buying & selling
    turchase watches & sell of goaling watch.
   Furniture dealer: it is good to him
 while purchasing goods -> goods come in - means debited ? Only
                                   but white as purchases.
 & Sold goods > goesout credit but nopile as hales.
                                     included of goods.
- if not satisfied & returning. goods go out (credited) ordinands.
So, purchased goods are returned is Produced.
 Purchased Respoon goods from Rajini
  So, purchased goods are returned > Purchase relimes
 Sold goods & it anybody returns it back as Sale Teturns
                                    here goods coming in (Debited)
alen return
Purchase, purchase returns, sales, sales returns -> used in Goods.
                        (Gedit) (Debit) instead of good,
(Debit) (credit)
Returned goods by Ran -> Sales Returns
 Gods returned to Syam > Porchase returns.
Returned machinery to Ram > As machinery return, it is not a
Sold goods to XYZ > Soles.
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                                            or lader | crostolso
           trade Discount
                                           A second sept
two types Cash Discount
Trade Discourt: At the time of buying & selling, getting discount
at inttial price.
 two types Discount received Discount allowed
 × purchased goods for 12,500 from y which is of 15,000 &
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Cash discourt: _ dlowed received

x solds B20,000 goods to / , and y pays money after 60 days

at present (1871) 20000 if after 60 days.

Here discount allowed, loss-

At the and time of receipt or payment of cash, discount allowed or received.

discount received - profit.

Recording - Done in Journal.

Journal:

Date	Porticulars	L/F	Debite.	Credit Rs.
01/01/202	Bank alc Dr To cash alc being cosh deposited		50,000	50,000

Cash deposited in bank Rs S0,000:

cash cr

bank. Dr

02/01/2020 cash received from Ravi Re. 20,000

Cash Dr

Ravi G

Date 02/01/2020	Posticulars Coshalc Dr To Rovi alc	LIF	Debit Rs	Credit Rs.
	(being cash neceived)			301000
25/01/2020	Machinery alc Dr To cash alc	· 1	10,000	10,000
	(being machinery purchased)			.,.
Machine			X: 10 202	

Machinery purchased for RS. 10,00

Tosh ex

Accounting Phinciples :-Conventions and middle Concepts or Convention of disclosure in Entity conception 12 Going concern concept/think that is (2) convention of consistency (follow the same procedure in a long runn show Unt blongé the method (3) Accounting period concept from 1st Aby to Sist Mar. (3) Convention of conservatism (4) Convention of materiality (negligible expenses an below) (4) Cost concept 15) Dud accept aspect concept (forevery or, who write Dir) want another ! I wind Aassests - Liabilities + Capital (holowsty) 16 Money Measurement concept and the her wanted the property Conly Monetaly events) olo dans state of (4) Realization concept president privately (8) Matchingcors Revenue concept. love to weather of Right = Revenue - Expenses.) there is not · (Suports in will) Problems 1) Journalise the following transaction & post-them in ladger.

Ollo 12019 · Ganesh commenced business with cash 1,00,000 05/01/2019. Cash deposited into HDFC bank Rs. So1000 10/01/2019 . Furniture purchased forks10,000 14/01/2019 Machinery Purchased for 25,000 & payment made through cheque.

18/01/2019 Goods Purchased for cash Re-10,000

20/01/2019 Goods Gold for cash Re. 15,000 to e4101/2019 · Goods Purchased from chankar Rs. 201000

2Hollzo19. Goods Sold-to Shanmukh Rs. 30,000.

29/01/2019. Ganesh withdrawn cash for his personal use, 5,000

30/01/2019 · Salories paid Rs.71500.

31/01/2019. Commission preceived Rs. 1,200.

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Accounting is an arit After Recording, & classification & Summarizing & interpretation of everte having financial fe characters.

Classification is done in a book known as Ledger.

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Date	Pasticulars	JIF	***************************************		Particulars	51F	Amount
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