

1. Defination of accounting

2. what is transaction

3. defination of journal ... ar koyakta enty sir diye raqbe seitar journal likte hbe..

From the following particulars of ABC Ltd. prepare Journal entries and Ledger accounts of the company for the period.

Year 2000, April : 2 Started business with Tk.1,00,000, paid into Bank Tk.50,000

April:5 Bought Furniture in cash Tk.10,000

7- Bought goods for Tk.30,000

8- Sold goods for cash Tk.16,000

10- Bought Type writer from R & Co. Tk.18,000

12- Bought goods from D & Brothers Tk.25,000

15- Sold goods to XYZ Ltd. Tk.24,000

18- Paid Advertisement Tk.5,000

20- Paid Rent and Salaries Tk.10,000 and 20,000 respectively.

25- Withdraw from Bank Tk.20,000

30- Sold goods to XYZ Tk.10,000 and received cash Tk.26,000

4. Branches of accounting

5. Accounting equation ,, aiter example dibe oita solve korte hbe .. mane holo

$$\text{Assets} = \text{Liabilities} + \text{Owner's equities}$$

Solution:

1. January 01, 2000

Cash A/C Dr Tk.40,000.00

Capital A/C Cr. Tk.40,000.00

Effect on equation:

$$A = L + OE$$

$$\text{Or, } (+) 40000.00 - 0 + 40000.00$$

$$40000.00 = 40000.00$$

Note: It is a transaction because it impacts on Accounting equation.

Aigula proved korte hbe

6. Rules of the double entry sytem