

AE

Basic Accounting → ** Accounting principles
Kieso

→ practice in Accountancy
Basu & Das (Volume-1)

Cost Accounting → ** Managerial Accounting
Garrison

What is Accounting?

→ Accounting is the process of identifying, measuring, recording, and communicating the economic events of an organization to the interested users of the information.

~~अर्थ सम्बन्धी~~ Economic event : ये अर्थ सम्बन्धी transaction
ये अर्थ सम्बन्धी घटनाएँ व्यापक रूप से ग्राहित कीजिए अर्थात् अर्थ सम्बन्धी घटना ही एक economic event बत्ते।

** Accounting नहीं किया

Basic Accounting एवं equation,

$$\text{Assets} = \text{Liabilities} + \text{owners equity}$$

असेट (Asset) → ये अर्थ जिनके द्वारा future return प्रदान किया जाएगा वे आएं Asset बत्ते। Land, Building, Chair

↓
Intangible (अदृश्यमान) / Intransable (Good will) Intangible (अदृश्यमान) / Transable (Land, Buildings, chair)

Liabilities



external Liabilities

(Liabilities)

व्यालिक परम्परा वाट्ट

अन्यरक्त उपलब्ध हो प्राप्त करता

आरक्ष external Liabilities

internal Li-

(owner Equity)



आमार उपलब्ध हो liabilities

व्यालिक परम्पराकरण
हो प्राप्तवाणी आला
जात्का internal Li-

Measuring → Money रुपये represent करते हैं

Recording →

The step of

Accounting cycle :-

1. Journalled Preparation of Journal

2. " Ledger

3. Trial Balance

4. Financial statement

5. Analysis

1. First three elements first two elements

Users



Internal

(Management)

एकोटो Organization

जो व्याकृति प्राप्ति

एकोटो Organization यादा

External
(Bank)

एकोटो Organization

जो वाइरेस प्राप्ति

Management करते

दोषों का नियन्त्रण करते

(कार्ड संग्रहीत करते)

(विवरण)

Accounting → Rules and Regulation:- GAAP

First principle, i.e. Assumption → constraint/limitations

GAAP → Generally Accepted Accounting Principles

05-04-16
2(A)

GAAP → (i) principle
(ii) Assumption
(iii) constraint/ limitations

Principle 4 टे

- 1. Historical cost principle
- 2. Revenue recognition principle
- 3. Matching principle
- 4. Full disclosure principle

1 → Asset → Book value (Asset का अकाउंट में दर्शाया गया है)
Market value (मार्केट में दर्शाया गया है)

Recorded करवा दिया book value → principles of Accounting
कारबाह Market value ने fluctuate करते हैं but
book value करवा दी जाती है

2. →

एको Revenue के ज्यादा ~~revenue~~ छङा यार्ड यद्यन
येटे Revenue के ~~realize~~ करा यार्ड।

Realize करा बाल तो निवास sell करा।

3. प्रत्येको गुप्त एवं Against व आय थाकाये
एवं " व आय " " " गुप्त "

4. प्रत्येक Period व आय एवं गुप्त एवं Period
के उपर दर्शाये।

4. Accounting एवं अकल material information
(एकलन users एवं decision के change
कर्त्तव्य पात्र) इलाके अति व प्रभाव यार्ड
कर्त्तव्य रखे।

Assumption → 4 ऊं

(ज्ञान experiment कर्त्तव्य एवं assume गर्ने जाए)

(i) Economic Entity or Separate entity assumption

(ii) Going concern Assumption

(iii) periodicity Assumption

(iv) Monetary value Assumption
Moneytizing

(i) →

यह वाक्ते वा प्रतिशोधन करा रहे assumption करते
जाते / लिखते होते सूचक अवधि / परिमेय आदि

(ii) →

जो यह वाक्ते वा प्रतिशोधन करा रहे assumption करते
जाते unlimited time पर्याप्त exist करते
~~information~~

(iii) →

Information शुल्कमें recorded कराते होंगे unlimited
time / ^{whole time} शुल्कमें segment अनुडारते जाते करते तिव

(iv) →

प्रयोग के प्रत्यक्षके क्लिनिकल / money द्वारा represent
करते होते ।

प्रत्यक्ष Good will द्वारा money द्वारा represent होता

Limitations :-

(i) Industrial practise

(ii) conservative

(iii) Materiality

(iv) cost benefit relationship

⑭ 25

① →

Organization 3 है → (१) Marsendising
(२) Manufacturing
(३) Servicing

(ক) শেষ product produce করেনা

(EN) Different 22.50 - 15.00 1000 रुपये का नोट दिया जाएगा।

(5) Service दृष्टि

ବାଂକେର ତଳ୍ଲ �cash asset ନା ବେଳେ ଆମାରୁ

~~कर्तव्य~~ cash asset एवं position of

(କ) ଏବଂ ଆର୍ଥିକ (କ) ଏବଂ, (୮) ଏବଂ ମଧ୍ୟ- (୯) ଏବଂ

ଏହି (୧) ଓ (୨) ମଧ୍ୟ ତଥା (୩) ପରିପାଳନକୁ ଉଚ୍ଚ ଅନୁକୋଦନ ଦିଆଯାଇଛି।

2022 limitation

(ii) \Rightarrow

Asset (ए) काहानउ राखिये रुज्जा घारेन
एवं liability (ए) लघवउ राखिये रुक्खन
घारेन।

(iii) \Rightarrow

—**कठोर** वायरल मार्गिन निकोली material, बोर्ड्स इत्यादि।
metal, एवं अपूर्णता, एवं limitation

(iv) →

Accounting सम किट्टि कर्तव्य देखा एवं profit oriented
अर्थात् revenue benefit जाव cost एवं लागत
दर्शात् होते Accounting वा main concept profit

Accounting law:-

$$A = L + OE$$

काम्पनी वाले दृष्टिकोण transaction chapter

$$A = L + OE$$

$$+ 500000 \quad + 50000$$

effect ~~होके~~ दूसरे दृष्टिकोण अवधारणा होता

$$= O =$$

$$100000 +$$

$$100000 -$$

$$50000 +$$

10-04-10
2D-day

$$\text{Assets} = \text{Liability} + \text{Owner's equity}$$

(योद्धे दुकान organization
expense रप्त रगत, O.E.
कम्पनी यास, आव रेव्यू
रप्त रगत O.E. रस्यास)

Cash	Machinery
- 50000	+ 50000

योद्धे दुके आडेड इन एकपास्ते plus आव एकपास्ते
plus, आव एक आडेड बटेल plus उ आडेहात
घटेबे।

Cash		
- 10,000	} Salary - रप्त	- 100000

* कल्याक्षे छोना रप्त थाक्के exam -> जब एकला-
Accounting equation दिये याएज्जर रप्त हो।

+ 1000

+ 1000

sell बुक्के

owner's equity
बुक्के

वाक्के गिक्का कम्ल,

+ 10000

+ 10000

वाक्के sell बुक्के ←

Debtors (द्वापाद) → Asset

pay to us (पाख्नापाद) → Liability

वाक्के द्वान कितिस purchase रप्त इन, रप्तन,

Liability

O.E.

+ 10,000

- 10,000

O.E. → $\frac{\text{Revenue} - \text{Expenses}}{\text{Profit}}$ (Capital)

Profit (आय - खप)

Revenue - expenses

Revenue - एडने profit यह आर उन O.E. याहे,
Expenses " " कम्हा " " रक्कम " " O.E. कम्हा,

वांग त्याले Loan निटे वाला अद्यत cash वाळा
Liability वेळे रग्नला. आर परिस्थापित करा इसे तार
cash कर्म रग्नला वर्ष. Liability कर्म रग्नला.

Sponsors रुद्धा इसे

Cash कर्म याय

Owners equity
कर्म याय

In future -

Cash वेळे याय

Owners equity
वेळे याय

Transaction की?

एको statement रुद्धा वाक्ता explain कर्त्ता हो?

Furniture निवास \rightarrow 50,000 टोका. cash asset ग्राह

प्रहारन, sell \rightarrow 5000 cash वेळे घार, furniture कर्म घार

Building निवास. Loan कर्म \rightarrow liability कर्म
याव, Asset वेळे याय

$$A = \text{Lia.} + \text{O.E.}$$

$$\begin{array}{rcl} \text{Cash} & & \text{Land} \\ \text{प्रलेष} & + 10,00,000 & + 5 \text{ लक्ष} \end{array}$$

Loan कर्म Land किनाराम

वांग रुद्धा loan 1 लक्ष टोका अद्यत cash \uparrow & Lia. \uparrow वर्ष
परिस्थापित याय cash \downarrow & Lia \downarrow वर्ष

पर्सनल विक्री करते दिलाम, 110 नम्. डोका

1 यदि loss होते तब owners equity और
liability घटते होते हैं।

* कोर्पोरेशन द्वारा इकान donate/invest
करते, present - व धूमक दिए हुए रखना या
पर्सनल वा future - व profit दिए हुए रखना है।

12-04-16
3(A) - draft

Accounting

Journal व फिल्टर rules:-

आवश्यकीय, यथा transaction होते अद्यता होने
पर्सनल आरक्ष, Account का विवरणः

(i) personal account (काउंट वाली)
related

(ii) Real Account/

(iii) Asset " (संपत्ति वाली)

(iv) Nominal Account (विवरण वाली)

Revenue

expense

Rules of (i)

पूर्ण करते वा वाचकाने करते होने के बाहर रहते हैं
वा रक्षा credit (Cr)

पूर्ण करते वा प्रतिकाने करने से receive
करते हो रक्षा debit (Dr)

Rules of (ii)

यथा transaction के बाहर Asset
increase व debit (Dr), करें व credit
(Cr)

Rules of CII →

Rules of (iii)		
Expense घर्ता	वापरे वापरे	debit (Dr) credit (Cr)
Revenue वापरे	" " "	debit (Dr) credit (Cr)
Liability Account	(Personal Account)	
Liability घर्ता	वापरे वापरे	debit (Dr) credit (Cr)

The steps of recording the Accounting info.

heading } JOURNAL BOOK 21-2020
"X" company
For the month of March, 2016.

Date	Particulars	Ref.	Debit (Dr)	Credit (Cr)
	रायन Account debit	679700	debit	credit
	रायनों credit	blank	Amount	Amount
	अ स्टेट एक्सेल	7135		

Q) Journal लेना क्या है ? :-

5 लाख रुपये इनवेस्टमेंट invest. account
cash खर्च गए debit रुपये 27,000 /

Date	Particulars	Ref	Debit (Dr)	Credit (Cr)
01.03.16	cash A/c Dr capital A/c Cr		50000 50000	

→ Asset बढ़ाव आय (cash व्यापार)
→ O.E. घटाव घाट (capital घटाव
अंदरीकरण द्वारा internal liability घटाव)

Company 2 लाख रुपये machine खरीद
cash asset रुपये 27,000 machinery asset
रुपये 27,000 / 20 रुपये 20 रुपये raw material
purchase

05.03.16	machinery A/c Dr cash A/c Cr purchase A/c Dr			
	cash A/c Cr			

उत्तराधिकारी द्वारा देखा जाए

उत्तराधिकारी 15000/- द्वारा sell दिया गया

if will be debit
over sell 27,000 द्वारा Revenue/sell द्वारा credit

Cash A/c Dr
Sales A/c Cr

અર્થાત્, કિંદી, કંપાની,

Sales A/c, Cr. [ବ୍ୟକ୍ତିଗତ ଉପରେ
ପରିବହନ ଏବଂ ବ୍ୟାପକ ଖର୍ଚୁ
ପରିବହନ ଏବଂ ବ୍ୟାପକ ଖର୍ଚୁ]
IPZ A/c, Dr. Asset ପରିବହନ

জনসংখ্যা \rightarrow মোট A/C, Dr

27. 27/77 → Detos22

~~Asset~~ ~~gen~~

କର୍ତ୍ତା ପଦମୁଖ ଉପଚାରୀ ହାତିଲା ଏବଂ ୩୫,୦୦୦ ଟଙ୍କା ଦିଲା
କର୍ତ୍ତା ପଦମୁଖ ଉପଚାରୀ ହାତିଲା ଏବଂ ୩୫,୦୦୦ ଟଙ୍କା ଦିଲା

* 50,000 देव ना रहता now material गिरे
liability देव अर्था credit

future - ~ 21st of Feb

cash Asset ✓ 2020. had debit

Liability is liable to be liable for damages caused by its negligence.

गतिशील नियम *Liability* का विवरण देता है।

" " " The model is - what? - > 99% " "

44 रामचंद्रेश्वर 50,000 रुपये का दस्तावेज़ दिया

Asset ~~2014-2020~~ 2020

O E. 820 820

cash → credit

~~Salary~~ → Debit

* SPONSORS खर्चे expense \rightarrow debit / खर्च
 cash credit

* GITA'S bank account \sim 50000 रुपये गिरा
 debit card फ्रेड \rightarrow 58800 रुपये निवेदन
 एवं बांदा रुपये वापरे GITA'S गिरा
 2 अप्रैल रुपये वापरे credit card फ्रेड
 credit card फ्रेड \rightarrow monthly income निवेदन
 fixed रुपये वापर

= 0 =

17-04-16
3(d) date

Journal \rightarrow जारीपात्र

Journal contribution:

~~Journal example:~~

2016, April 17

2016, April 10 \rightarrow 20,000 tk raw materials

किनाम, खर्चे व्यय चाहू \rightarrow debit

वाकेल किनाम \rightarrow Liability \uparrow रुपये credit

Account के रूप मर. X \rightarrow

Mrs. X खावेगा ~~प्राप्ति~~ \rightarrow credit
 प्रदात रूप

DR T कर्त्ता \rightarrow debit

10. 4. 2016

Purchase A/C Debit 20000

to Mrs. X A/C - 20000

15. 04. 16 Mr. 'X' A/C Dr 50000

To Sales A/C - 50,000

घोषि^त Paid राशि अवधि :-

16. 04. 16 Cash A/C Dr 50,000

To Mr. "X" A/C - 50,000

Full settlement 45,000 रुपये paid राशि.

To Discount Allowed A/C Dr 5000

17. 04. 16 Cash A/C Dr 45,000

To Mr. "X" A/C - 50,000

कृपा (3- राशि अवधि व्यय त्रावणी त्रावणी देबिट

* ग्राहक राशि व्यय त्रावणी cash देबिट
रुपये, Bank त्रावणी transaction को
उत्तम विवर
cash → debit

Bank account → credit

(Asset या लाभ)

* company ग्रा. official नियम व्यवस्था
द्वारा furniture रुपये 1,00,000 देबिट
asset या लाभ → debit
(furniture asset)
cash या व्यय → credit

15. 04. 16 Furniture A/C Dr 100000

To Cash A/C - 100000

ज्यधन देवा paid कर्तव्य liability कर्तव्य गारव इवं debit

15.04.2016

Mr. "X" A/c DR 20000

to cash A/c

20000

93 Mr. X के full settlement \rightarrow 18,000 रुपये
paid राशि इवं उधान टके इवं

meaning

प्रृथम - Mr. X के गारव debit कर्तव्य 200

15.04.2016 Mr. "X" A/c DR 20000

TO cash A/c

18,000

2000

TO discount A/c

Discount इवं विवरणः

Discount received

(आप्पे कामेकर काम दिए,
काम उत्तीर्ण पाइटे)

दैनिक: 20,000 रुपये वार्षिक
दैनिक काम दिए 18,000 रुपये

Revenue $\uparrow \rightarrow$ credit

एवं Mr. X के गारव 20,000 रुपये. 9% वार्षिक ब्याजे
कर्तव्य है,

Sales $\uparrow \rightarrow$ credit

Debtors \rightarrow Debit

* * company wala company का खर्च वाला

दृष्टि

Cash → debit
internal liability / capital account
(O.E) → credit

* * company wala वाला personal में
50,000 दृष्टि दृष्टि वाला

(withdraw) liability → debit
cash account → credit

16.09.16 withdraw A/C Dr 50,000
to cash A/C - 50,000

* * दृष्टि का company ग्राही, शुरू
अनुमति दृष्टि दृष्टि -
500.00 - expense (rent) → debit
cash account → credit

* * Rent दृष्टि check दृष्टि
expense (rent) → debit
Bank Account → credit

* * Salary दृष्टि Pay दृष्टि
expense (salary) → debit
cash account → credit

* * check दृष्टि दृष्टि
expense (salary) → debit
Bank Account → credit

** interest paid रक्खि

I cash रक्खि paid \downarrow Bank A/c \downarrow unpaid

Interest A/c Dr

To cash A/c

Interest (expense) \rightarrow debit

** loan

Journal \rightarrow basic & past

19-54-16
4 (A) date

Mr. R जर काट रथक 10,000 डेक्कन पन वाके

टक्कलाल, वानित,

01 - 04 - 16 Purchase A/c Dr 10,000
TO Mr. R A/c - 10,000

यथात 10 जावेदा paid कर्य अद्वितीय

10-04-16 Mr. R A/c Dr 10,000
TO cash A/c - 10000

10 जावेदा 10 अवित्त full settlement \rightarrow
90,00 टक्का देताल

10 - 04 - 16 M. R A/c Dr 10,000
TO cash A/c - 9000
TO Discount received A/c - 1000

ले र दिलाव 5,000 ट्रॉफ, बूक cash A/C →
 debit and Bank A/C → credit, वह
 वे दो लेन दिलाव दो व्यापार व्यापार
 अवधि देव.

Interest A/C Dr 5,000/-
 To cash A/C - 5,000/-

Ledger Account

योग्यता दिलाव

दो salary दिलाव, जिसका दिलाव → salary ledger

To दिलाव raw materials दिलाव, जिसका purchase ledger

Ledger Account के रूप में (इसी फॉरमेट)

3 columns

+ format

Debit दिलाव To
credit दिलाव By

T format							
Cash Ledger							
Date	Exp.	Ref.	Amount (Dr)	Date	Exp.	Ref.	Account (Cr)
01-03-16	To capital A/C	-	5,000.00	05-03-16	By machinery A/C	-	20,000.00
08-03-16	To sales	-	15,000	07-03-16	By Purchase A/C	-	(15,000) =
15-03-16	To Bank loan A/C	-	20,000	10-03-16	By salary A/C	-	50,000/-
				18-03-16	By Advert A/C	-	50,000/-
				31-03-16	Balance C/D	-	40,000/-
					Carried down		
01-04-16	Balance B/D		40,000				7,15,000

Mr. Rahim কর্তৃক আয় 10,000 টাকা প্রদান
কর্তৃত কর্তৃত

01-04-16

Mr. Rahim A/c Dr 10,000

TO sales A/c - 10,000

আবাস Paid কর্তৃত,

08-04-16 cash A/c Dr 10,000
TO Mr. Rahim A/c - 10,000

Discount -

Discount allowed A/c Dr 2000
10-04-16 Cash A/c Dr 8000
TO Mr. Rahim A/c - 10,000

1 টাঙ্গা দেশুক ফুরিটি

10-04-16 Furniture A/c Dr 10,000
Cash A/c - 10,000

পুরনো ফুরিটি বিক্রি করে সেটা দেওয়া

10-04-16 Cash A/c Dr - 5,000
Old furniture sold A/c - 5,000

Explanation ~~কর্তৃত~~ ~~কর্তৃত~~ ~~কর্তৃত~~

(Because of a sales of 10,000 Tk
was made to Mr. Rahim on credit)

Parcellors / Accounts

Ledger
folio (L.F.)

Dr

Cr

1. Opening stock (প্রারম্ভিক শুরু পণ্য)		41,000	
2. Purchase (ব্যয়) (Expanse A/c)		1,10,000	
3. Drawing (উত্তোলন) (Personal. প্রয়োগ)		18,000	
4. Sells / return		60,000	
5. Wages etc (যোগী)		5400	
6. salary		()	
7. Travelling		950	
8. Rent / tax		()	
9. purchase/return			15,000
10. interest paid		12,000	
11. Discount Allowed		800	
12. Insurance charge		600	
13. Bad debts (অনাবশ্যক রেন্ডা)		600	
14. sells			1,86,000
15. sundry drator (অন্য: স্বত্ত্বাদ)		14,000	
16. fixed		35,000	
17. creditor			62,500

उपर्युक्त व्यय A/c → debit
 " " Revenue A/c → credit

24-04-16
4(D) date

Ledger Account:

Three column form:

Cash Ledger

Date	Explanation	Ref.	Dr	Credit	Balance
1.03.16	TO capital A/c	-	5,000,00	-	5,000,00
3.03.16	TO sells A/c	-	15,000	-	5,15,000
5.03.16	TO Bank balance A/c	-	2,000,00	2,000,00	7,15,000
-	By Machinery A/c	-	-	2,000,00	5,15,000
-	By salary A/c	-	-	50,000	4,65,000
-	By Advertise Bah A/c	-	-	50,000	4,15,000
-	By purchase A/c	-	-	15,000	4,000,00

Trial Balance

(ट्रायल बेलेंस)

⇒ एकटो निवारनी/ statement यार व्यापार झारहै पारे रुपा अकल Dr and Cr आदेते अव्याहार आदह किए Recording एक justify करा इस।

⇒ 1,000,00 खेळाड़ रोपा now material purchase करे 80,000 खेळाड़ रोपा now material use करा होइ । उरे, 20,000 देक्क closing stock

Cash Book → समाचार दर्शक
(निपुण वार्ता) वल्व

कोर्स Organization के नियमित अवधि के अंतर्गत
date अनुआद बनाए नोट करके cash book बना

Cash बहाल → Dr
" बहाल → Cr

- i) One column cash Book (cash Bank अवधि)
 - ii) two " (cash, अलाप)
 - iii) three " (cash, Bank, Discount अलाप वार्ता वित्त रक्षा)
- most popular
- Dr ↓ two column
- Cr

Date	Exp/Part	L.F.	Cash	Bank	Date	Exp	L.F	Cash	Bank
01-03-16	opening balance	---	60,000	100000	02-03-16	By cash	(C)		15,000
02-03-16	To Bank Account		15,000	blance		A/c			

[math:-]

from the following transactions of Mr. Mannan
prepare a two column cash book for
the month of march, 2016.

Date	particulars	Amount
01-03-16	Opening balance of cash	16,000
	Opening balance of Bank	100000

Particulars/Accounts	Ledger folio (L.F.)	Dr.	Cr.
18. cash		8,200	
19. General ex		()	
20. advances		900	
21. capital			8750
22. Investment		3500	
23. Bank overdraft			5,000
24. comission received			1,000

26-04-16

(BA) day

closing stock should not be considered in the trial Balance.

closing stock को क्या अलगावार trial Balance
के उल्लेख करा दिया ना।

⇒ Dr, Cr. equal इस record के अंतिक यादि ना
लियां missing Account तिरछ अवान करे दिये थे

Asset

Fixed Asset

(Land, Building,
कार्रवाई कर्मान)

Current Asset

(Cash, Check,
कार्रवाई कर्मान)

Cash Book

Dr

Cr

Date	Particulars/Exp	L.F.	Cash	Bank	Date	Particulars/Exp	L.F.	Cash	Bank
01-03-16	Opening Balance	-	16,000	100000	02-03-16	By cash A/c	(C)	-	15,000
02-03-16	Cash A/c DR TO Bank A/c	(C)	15,000	-	03-03-16	By pur. chase A/c		16,000	15,000
07-03-16	TO sales A/c	-	20,000	-	05-03-16	By Mex A/c	-	-	25,000
14-03-16	TO Mex A/c	-	18,00/-	-	08-03-16	By Bonus A/c	-	12,000	-
25-03-16	To cash A/c	(C)	-	2900	10-03-16	By credit A/c	-	-	15,500
			52,800	102900					
01-04-16	Balance B/D		11670	43400	11-03-16	By electric Bill A/c	-	1600	-
					12-03-16	By still Almirah A/c	-	5,000	-
					15-03-16	By Adver tisement A/c	-	900	-
					18-03-16	By telepho A/c	-	250	-
					20-03-16	By house rent A/c	-	2480	-
					25-03-16	TO cash A/c	(C)	2900	-
					29-03-16	By salar y A/c	-	4,000	11,670
					31-03-16	Balance C/D		52,800	102900

02-03-16	cash withdraw from Bank	15,000
03-03-16	cash purchase	16,000
05-03-16	paid to Mr. X by check	25,000
07-03-16	cash sales	20,000
08-03-16	Bonus to employees	12,000
10-03-16	creditors paid by check	15,500
11-03-16	paid electric bill	1600
12-03-16	purchase a still almina by check	51,000
14-03-16	check received from Mr. Aziz	18,000
15-03-16	paid for Advertisement	900
18-03-16	paid telephone bill by check	250
20-03-16	paid cash for house ren. &	2480
25-03-16	paid check deposited to bank (C)	2900
29-03-16	Paid salary for the month by check	4000

contra account → ट्रांजॉर्नेशन अकाउंट - item का debit
& credit → posting ट्रांजॉर्नेशन अकाउंट का contra
account part 1 A.

Official एवं व्यापारी Bank से बचत वाला रुपये
किए गए वा वा आवाहन का cash.

Mason Manufacturing company fin. stat: (syllabus - वर्ष)

- (i) Income statement
- (ii) Owners equity "
- (iii) cash flow "
- (iv) Balance sheet.

Manufacturing :-

(i) उत्पादन कार्य :-

धरक तुम्हें बिक्री करने का :-

product cost (manufacturing oriented)

periodic pure cost (non manufacturing)

एकल नियम कार्यवाही salary के विविध रूपों

परिवर्तन रूपों

~~XYZ Trading Account~~: (सभी accounting years
"XYZ" company 1 Jan - 31 Dec)

Trading Account

For the year, ended 31st Dec, 2015

P.T.O.

product basis → wages (वग़ी) → Trading
periodic basis → salary (रक्कम) → profit & loss
particular → inner column P.T.O. account

Amount → outer column

Expense व्यय → debit right at मानवि (+)

Revenue " → credit ? ?

दोष विस्तर वा अप्प व्ययकर inner column
अप्प व्ययकर outer column

Bank notes - अधिकारी 10,000 रुपये दरमा रुपया
 वा । बहुल ७३८- 1670 देख Bank - १९४
 दिन २५

BANK DEBIT ₹(₹)

31-03-16 TO CASH A/c - 1670	31-03-2016 BANK A/c 10,000	43400
		<u>52,800</u> 10290

देखन रद्द,

31-03-16 TO CASH A/c - 1670	31-03-16 BY BANK A/c (c) 1670 95070
<u>52,800</u>	<u>52,800</u> <u>104520</u>

04-05-16
6(A) day

Financial statement:- (जट राजे शास्त्र)

Liability, profit, asset अवश्यकता prescribed form
 एवं वार्तालार उपर्युक्त वार्तालार communicate करना चाहे
 अरक्ष financial statement

constraint:

Manufacturing

Manufacturing company financial statement:-

- (i) Trading Account → (उप विक्रय रिपोर्ट)
 - (ii). profit & loss → (लाभ और हानि रिपोर्ट) (periodic)
 - (iii). Balance sheet → (संग्रहालय रिपोर्ट) (Assets liability)
- निष्ठा अख्यात वर्गाण्य Page - २ वर्त

Particulars	Amount	Particulars	Amount
Carriage outwards	xx	Gross profit →	xxx
Discount Allowed	xx	Discount received	xx
Interest paid	xx	Interest recd →	xx
Salary - xx	xx	Commission received	xx
independant (+) unpaid	→ +xx	Periodic revenue	
	xx		
Rent			
Insurance	xx		
(-) prepaid	xx		
	xx		
Telephone Bill	xx		
Depreciation			

Income tax → company 20% के लिए invest

वर्षाद्य, एक वर्ष पर profit रहा, तो किसी भी प्रकार का tax नहीं लगता। जब उसका सेवा घर बदल दिया जाए।

Bad debts → लागि 5-7% का रुपये

निकृष्ट रखना का एक उत्तम धैर्य,

ग्राहक debtors → उत्तम asset.

ज्ञान द्वारा देखा जाना चाहिए। Accidental

हला हालाह- निकृष्ट देखा जाना चाहिए। Bad debts (अनाधिकारी दर्द जा रहा है)

→ याकूब देखा जाए परन्तु, But Future - 2 वर्ष
जादू ना पड़े तो Fund raise करना,
provision for bad debts (अनाधिकारी हला जाना)

particulars	Amount	particulars	Amount
opening stock	xx	Sales — xx	
Purchase - xx	.	-(Retn) — <u>xx</u>	xx
(-) Return - <u>xx</u>	xx	Closing stock	xx
Wages - xx			
- Advance — <u>xx</u>	xx		
Freight & Duty (गुलक व पारिवहन)	xx		
(company raw material वाटरें प्रयोग पोर्ट एटे charge टॉर्टज़ आरक्ष freight एटे Port ट्रायर्ट company स्पेस आवृत्त एटे charge आरक्ष Duty)			
Carriage inwards - (raw material के production source वाटर आवृत्त एटे charge आरक्ष C. A. एटे आरक्ष पारिवहन)	xx		
Gross Account profit	<u>xxx</u> <u>xxx</u>		
On sight ~ लाई (लग्न कल लाई रहे, लाई company ran के profit लाई — on sight लाई dr sight विक्रय किए तो रुपये ७ Gross profit)			

L + O.E

Amount

A

Account

Advance expa

Advance expenses

Salary - xx

wages - xx

Rent - xx

Insurance - xx

xx

200 - xx

xx

(200) - xx

Balance sheet as on 31st Dec, 2015

E, prepare a balance sheet of "XYZ" company as at 31st Dec, 2015 from the following trial balance and additional information.

Trial Balance

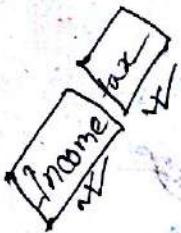
particulars	ledger folio (L.E)	Dr	Cd
opening stock		50,000	
purchases		1,25,000	
bills receivable		13,200	
sells			2,60,000
sells return		2000	
purchase return		1200	
dis count		300	250

11-05-16
7(A) date

Profit & Loss Account

Cr

Dr	Amount	Particulars	Amount
Depreciation			
Machinery - xx			
Buildings - xx	xx		
Bad debts - xx			
+ PBD - xx	xx		
Net profit →	credit side		
		Account	



"XYZ" company

Balance sheet

As on 31st Dec 2015

L + OE	Amount	A	Account
Capital - xx		Building - xx	
(+) Net profit - xx	xx	(-) Dep - xx	xx
(-) Withdraw - xx	xx	Furniture - xx	xx
- Income tax - xx	xx	(- Dep) - xx	xx
Creditors		Land	xx
Bills payable	xx	Machinery - xx	xx
Unpaid expenses		(- Dep) - xx	xx
Salary - xx		Debtors - xx	xx
Wages - xx	xx	(- BD) - xx	xx
Rent - xx		(- PBD) - xx	xx
Insurance - xx	xx	Bills Receivable - xx	xx
		Closing Stock - xx	xx
		Cash at Bank - xx	xx

Additional Information.

- (i) Stock on 31st dec, 2015 was valued at
60,000
- (ii) The provision for bad debts is to be maintained at 8% on sundry debtors
- (iii) The total bad debts is to be written off during the year were 8,000
3,200
- (iv) Outstanding liabilities
- (a) salary salaries → 2,000
 - (b) wages → 3,000
- (v) Rent & insurance paid during the year were for 15 & 18 months respectively.
- (vi) Depreciate (a) Furniture & fitting by 5%.
(b) plant & machinery by 10%.

⇒ H.W. → Try it

Gross profit → आम-बाय (Current Profit)
जोड़े त्रुट्टा

कम्पनी या प्राइवेट लिमिटेड

outstanding liabilities → 30,000 जोका wages और-पास (wages).

product cost oriented cost व्हिल्यूल trading account
ग असू।

manufacturing oriented " "

ग असू।

sundry account (कॉर्स बिल्कुल account) →
गोदून भालून असू होता असू,

Particulars

carriage outens	500	
salary	10,000	
insurance	1200	
rent	3000	
sundry factors	65,000	
Sundry creditor		30,000
Income tax	900	
Cash & Bank	5000	
Furniture & fittings	5000 10000 2000 20000 3000	
Bad debts	80,000	
Plant & machinery	1500	
raith & Duty	15000	
wages	1250	
provision for Baddebt	21,400	
capital		
Drawings	5,000	
(<u>ब्लायंस एफ्टर स्ट्रीट</u>)	3,64,600	364,600
→ Crop debtors (ग्राम)		
crop debtors (ग्राम)		

'XYZ' company
 profit and Loss Account
 For the year ended, 31st Dec. 2015

Particulars	Amount	Particulars	Amount
Discount allowed -	300	Gross Profit -	1,24,700
Carriage outwards	500	Discount Received -	250
Salary - 10,000			
+ (outstanding) - 2,000			
	12,000		
Rent - 3000			
(-) prepaid - 600	2400		
Insurance - 1200			
(-) prepaid - 400	800		
Depreciation			
Furniture & fitting - 250			
Plant and Machinery - 8,000			
	8,250		
Bad debts - 3,200			
+ (PBD) (New) - 2190			
	5390		
- (PBD) - 1750	3640		
Net profit -	97,060		
			124950

25-05-16
7th (D) dot

XYZ Company
Trading Account

For the year ended, 31st dec, 2015

(in Rs)

particulars	Amount	particulars	Amount
Opening stock —	50,000	Sales — 2,60,000	
Purchase — 1,25,000		- Return — 2,000	
(-) Return — 12,000	1,23,800	Closing stock —	60,000
Wages — 15000	— 15000		
(+) Outstanding — 3000	18,000		
Freight & Duty —	1500		
Gross profit —	1,24,700		
	3,18,000		

1260 × 18%
= 226.80

= 0 =

$$\text{Prepaid} = \frac{2000}{3000} \times 3 = 2000$$

~~$$6.02 \\ 3000 \times 18\% \\ = 54.60$$~~

~~$$1260 \times 18\% \\ = 226.80$$~~

$$= 600$$

$$\text{Prepaid} = \frac{1260}{18} \times 6 = 400$$

~~$$6.02 \\ 3000 \times 18\% \\ = 54.60$$~~

Furniture fitting G.O. 2% = 100 — 5

Crude oil plant & machinery 10% = $\frac{5 \times 5840}{100} = 292$

H.W. Basu & Das एवं वर्दे रथका solution इन्डिया असेंट
कास्ट रप्पे Final Account पर।

जो पर्याप्त न होते उनका रहत।

Cost Accounting

→ Garrison एवं वर्दे के
नागर्य,

cost & its classification:-

cost:-

आविष्यक यधन कम्बल किमि अध्यन के कलम्बन में जोकरे आवाह cost
किले industry एवं धर्म रमेहर 4 जोकरे 4 जोकरे
इस industry - के cost। यहाँ cost मिहिल्ले तरस्ति कर्म
cost is consider as the monetary value of
any sacrifice which is given up to receive
some benefit.

cost & expense की?

cost is a budget

expense which is occurred

Budget द्वारा ठाटे धर्म रहत अगे expense

production on Manufacturing cost एवं base

a के प्रकारः

on product cost (product)

(a) Manufacturing cost (एवं product manufacturing के धर्म)

(b) Non → periodic cost (period वाले के धर्म)

Administrative

(एको अधिक चलाक
एवं धर्म)

Selling cost / periodic cost

(product के आनुभव जारी
रखने वाले धर्म)

Direct materials

Direct labour

Manufacturing overhead

Material के product (labour के product overhead
जुहु सार्वत्र identify नहीं) (जब शर्करा बहाल (COH))

जुहु सार्वत्र identify नहीं) (जब शर्करा बहाल (COH))

$$PBD = (45000 - 1200)$$

$$= 43800 \times 5\%$$

$$= 2190$$

Net profit $\rightarrow (CP - DR)$

Balance sheet (H.W.)

29-05-16
8th (A) day

XYZ company

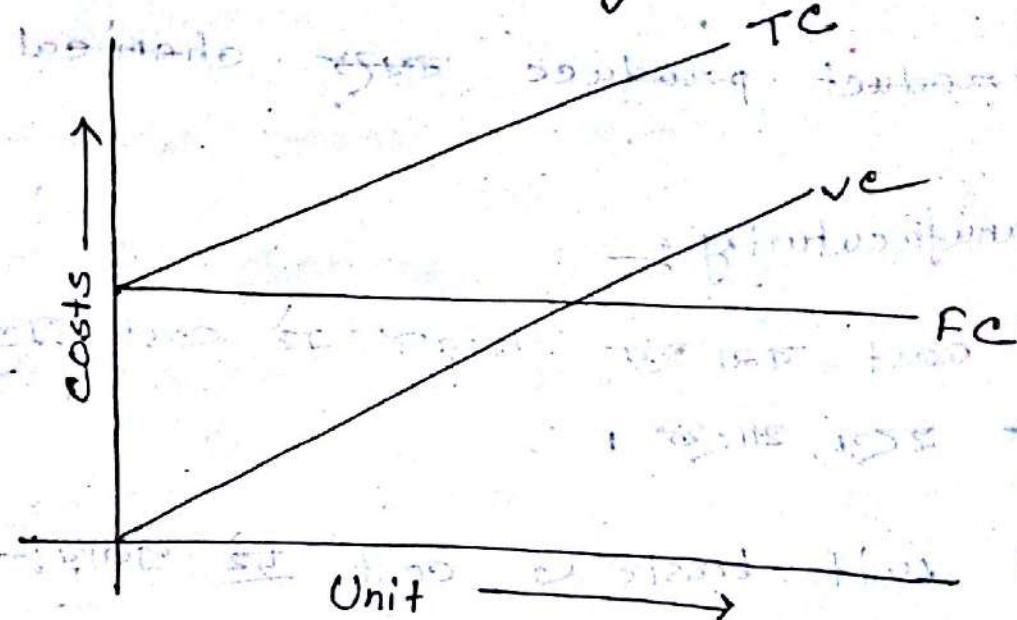
Balance sheet

AS ON 31st Dec, 2015

L.OE	Amount	A	Amount
Capital - 71400		Plant & machinery - 80,000	
(+) Net profit - 7060		(-) Dep - 8,000	72,000
<u>168460</u>		Furniture - 5000	4200
(-) withdraw 5000		(-) Dep - 250	4750
<u>163460</u>		S. Debtors - 45,000	
(-) Income 900	162560	(-) Bad debts - 1200	43800
Sundry creditors -	30,000	(-) PBD	2190
Unpaid Exp:		Bills receivables -	41610
Salary - 2000		Closing stock -	13200
wages - 3000	5000	Cash & Bank -	60,000
		Advance Exp:-	5,000
		Rent - 600	
		Insurance - 400	
			1000
			197560

5 लाख छोड़ा विद्युत उत्पादन किसलाहा
 (6) उत्पादन विद्युत 5000 छोड़ा unit production
 रक्ति प्रमाण। Production एवं रक्ति अपेक्षा
 per unit 20 रक्ति 22500।

NOW the difference in graph:-



$$TC = VC + FC$$

Opportunity cost:

Opportunity cost :- Opportunity cost is potential benefit which is given up when one alternative is selected over another.

जबकि काम करने का विकल्प बंद करते हैं तो वह उसके लिए उपलब्ध विकल्प का विकल्प है। इसका अर्थ है कि जबकि काम करने का विकल्प बंद करते हैं तो उसके लिए उपलब्ध विकल्प का विकल्प है। इसका अर्थ है कि जबकि काम करने का विकल्प बंद करते हैं तो उसके लिए उपलब्ध विकल्प का विकल्प है। इसका अर्थ है कि जबकि काम करने का विकल्प बंद करते हैं तो उसके लिए उपलब्ध विकल्प का विकल्प है।

कृति product वा आर्टी factory उत्पादन थाने ले रखे
Manufacturing cost. Overhead cost.

11-07-16
8th(D)-date

उत्पादन वा उत्पादन कार्यालय एवं उत्पादन कार्यालय

Non-Manufacturing :-

Periodic cost वला हुआ कार्यालय का cost यहां periodic
अनुसार रखें रखें।

product unit basis का cost यहां अनुसार :-

- (i) variable cost
- (ii) fixed cost

(i) variable cost : The cost that varies in total
indirect proportion to the change of the level of
activity is considered as variable cost.

(ii) fixed cost : The cost that remain fixed
in total upto a relevant range whatever the
activity level is considered as fixed cost.

$$\left. \begin{array}{l} \text{variable} \\ \text{cost} \end{array} \right\} \begin{array}{l} 1 \text{ unit} = 100 \text{ tk (Material)} \\ 2 \text{ " } = 200 \text{ " } \\ 3 \text{ " } = 300 \text{ " } \end{array}$$

D. M:

Opening stock of RM → xx

(+) Purchases of RM → xx

R.M. available for we → xx

(-) Ending balance of R.M → xx

R.M. used in production → xx

(+) D. labour

prime cost

(+) M.O.H:

Indirect Material → xx

Indirect Labour → xx

Rents, Factory

Insurance, Factory

Maintenance, Factory

Production cost / work cost / manufacturing cost → xx

* Direct expense → prime cost or
MOH go under

SUM cost: यह cost एवं already होने वाले
but future वा present वा decision होने
यह तो cost तो change होने वाले हैं।
The cost that has been

and ~~the~~ Shallow M.R.
Revenue:-

Differential cost or benefit is the difference between the cost or benefit of one alternative and another.

Reverence.

cost sheet

कार्पोरेशन एवं उत्पादन की प्रतिवेदन प्रतिवेदन
कार्पोरेशन मैन्यफूचरिंग कम्पनी का उत्पादन की प्रतिवेदन
कार्पोरेशन मैन्यफूचरिंग कम्पनी का उत्पादन की प्रतिवेदन

R इन्हें बिल्डर का product :-

(i) Fixed Goods : Gant Product 100%
complet gant

(ii) working process: Only product is
complete হল

D.M & D.L. ~~2nd~~ prime cost द्वारा उत्पन्न

प्रियदर्शी ~~का~~ लेन प्रोडक्ट एवं कॉम्पनी अधिक जानता है।

From the following particulars prepared a Statement of cost showing

(a) cost of material used

(b) prime

(c) worked shop cost

(d) Total goods (if sold)

(e) profit for the year ended

particulars

Amount

(1) Stock of raw materials (opening)	→ 5000
(2) Stock of finish goods (opening)	→ 9000
(3) Raw material purchase	→ 20,000
(4) Direct expense	→ 3000
(5) Labour	→ 18,500
(6) Finished goods sold	→ 80,000
(7) Stock of raw material (ending)	→ 3,500
(8) Stock of finish goods (ending)	→ 6000

(+) W/P beginning \rightarrow xx
~~work in progress~~

(-) W/P Ending balance \rightarrow xx

cost of the goods manufactured \rightarrow xx

(COGS) ~~cost of goods sold~~ \rightarrow xx

~~13-07-16
9th (A)~~
(-) FG opening balance \rightarrow xx

(-) FG Ending balance \rightarrow xx

COGS \rightarrow xx

Income statement :-

आवश्यक किसी विक्री करने पर profit होता है।

Income statement \rightarrow आवश्यक किसी विक्री करने पर profit होता है।

Sales \rightarrow xx

(-) COGS \rightarrow xx

COGS = cost of
goods sold.

contribution margin \rightarrow xx

(-) operating expenses:

Administrative \rightarrow xx

Selling \rightarrow xx

Net operating Income (NOI) \rightarrow xx

COGS

Administrative \rightarrow xx

Selling \rightarrow xx

(-) Ending of FG \longrightarrow 6,000
cost of goods sold \rightarrow 55,700

Income statement:-

Sales \longrightarrow 80,000
(-) COGS \longrightarrow 55,700
Contribution margin \longrightarrow 24,300

(-) Operating cost

Administrative \leftarrow 5,2200 (over work
cost as 10%
Selling \leftarrow 5,2200
10,540
Net profit for the year ended \longrightarrow 13,760

H.W

The record of the Sanlite company
for the following information for the
6 month ended 30th June, 2015.

Bankers \longrightarrow P.T.O.

DR 1,500 Cr 1,500

DR 1,500 Cr 1,500

DR 1,500 Cr 1,500

information
 Factory overhead : constitute of 20% direct labour cost —
 Administrative and selling overhead are 10% each or work cost.

Solution:-

Cost Sheet

opening balance of RM	→ 5000
(+) purchases	→ 26,000
R. M. available for use	→ 31,000
(-) Ending balance of RM	→ 3500
R. M used in production	→ 22500
(+) Direct labour	→ 18,500
(+) Direct expenses	→ 3000
prime cost	→ 46000
(+) factory overhead (20% of DLC)	→ 3700
work cost	→ 52,700
(+) opening of FG	→ 9,000
	→ 61,700

(ii) The sales price unit for earning the same percentage of profit on the same volume of product in the next 6 months, if the production cost is increased by 10% and selling expenses are reduced by 25%.

~~18-07-16
9th (d) day~~

Cost sheet

D. M. used in production → 18,000

(+) D. Labour → 11,000

Prime cost → 29,000

(+) MOH:

Unproductive labour → 5,000

Factory supplies → 900

Other factory expenses → 2,600

Depreciation → 7,500

Production cost / work cost → 45,000

एवं आवर्ग टेन यावे income statement,

Sales (5000×16) → 80,000

(-) COGS → 45,000

Contribution Margin → 35,000

particulars

Amount

(1) Raw Material used in production	18,000
(2) productive labour (Direct labour)	11,000
(3) Un productive factory labour (Indirect)	5,000
(4) factory supplies	900
(5) sale salaries	3000
(6) Administrative	8000
(7) Other factory exp.	2,600
(8) Miscellaneous expenses (Factory & Office)	2,000
(9) sundry administrative expenses	1500
(10) Depreciation (25% manufacturing, 15% administrative, 10% selling)	10,000

information,

Goods completed and sold during the period
of was 5000 unit and selling the
per unit 16 showing the total
(i) A statement of goods manufactured and profit
earned.

Profit 33.33% of Total Cost \rightarrow 21,300

Sales Revenue \rightarrow 85,200

per unit sales price = $\frac{85,200}{5000}$

= 17.04 \approx 17 tak

per unit.

\Rightarrow अगर यदि 16 टेक्निक विक्री करे तो % का profit earn है? (प्रकट अंक उत्तम और अन्य पार)

* sales revenue \rightarrow 80,000

profit \rightarrow 16,100

Total cost का percentage

Solution

Total cost \rightarrow 63,500

Total units 5000,
per unit = 16

$16 \times 5000 = 80,000$

$\frac{16,100}{63,500} \times 100 = 25.00\%$

Profit = 16,100

~~Profit~~

total

(\leftarrow) Operating Expenses:

Administrative salaries \rightarrow 6,000

sundry Adm. Expense \rightarrow 1500
 \rightarrow 1500

Misc. selling expense \rightarrow 2000

Total Administrative \rightarrow 18,000

~~Selling~~

S. Sales \rightarrow 3000

Dep \rightarrow 1000

Net operating income \rightarrow 20,000

(Income $\frac{2}{3}$ of
 20,000 रुपये)

Total cost = 45,000 + 11,000 + 4,000

= 60,000

Profit, $(80,000 - 60,000) = 20,000$

% of profit on total cost = $\frac{20,000}{60,000}$
 $= 33\frac{1}{3}\%$

Manufacturing cost 10% Increase =

$(45,000 + 10\%) = 49,500$

of
 manufacturing cost

Administrative cost \rightarrow 11,000

Selling cost 15% Decrease $\rightarrow (4000 \times \frac{85}{100})$
 $- 4000 \times \frac{15}{100}$
 $\rightarrow 3,600$

Total cost $\rightarrow 63,900$

20-07-10

10th (A) day
V. V. E. class

CFIS

Income statement

$$\text{Sales } (10,000 \times 300) \rightarrow 3000000 \text{ tk}$$

$$(\rightarrow) \text{ VE } (10000 \times 200) \rightarrow 2000000 \text{ tk}$$

$$\text{CM} \rightarrow 1000000 \text{ tk}$$

$$(-\text{FE}) \rightarrow 800000 \text{ tk}$$

$$\text{MOI} \rightarrow 200000 \text{ tk}$$

CM → ratio कि क्या ?

Contribution Margin ratio (CM Ratio)

Contribution Margin
sales

$$= \frac{1000000}{3000000}$$

$$= 33.33\%$$

Variable Expense ratio (VE ratio)

VE = variable expense
sales

$$= \frac{20,0000}{30,0000}$$

$$= 66.67\%$$

C. V. P. Analysis

$C = \text{cost}$

$$V = \text{Volume} = (0.05 \times 0.0001) \rightarrow 5 \text{ एकांक}$$

$$P = \text{profit} = (0.05 \times 0.0001) \rightarrow 5 \text{ एकांक}$$

Manufacturing firm \rightarrow कंपनी

5000000 \rightarrow 5000000

C. V. P. Analysis \rightarrow 5 एकांक का प्रयोग

(i) selling price - per unit

(ii) variable cost " "

(iii) total fixed cost

(iv) volume of product

(v) sales Mix (company के विभिन्न वर्गों का अनुपात (sales mix))

product sell करने वाले वर्ग अनुपात (sales mix)

contribution of income statement

नाम परिकल्पना वार्ता Income :

(C. F / S) \rightarrow profit margin statement

Sales $\xrightarrow{\quad}$ xx

(C. V. F) $\xrightarrow{\quad}$ xx

CM — xx

(C. F) $\xrightarrow{\quad}$ xx

NET \rightarrow xx

Internally company
कंपनी

decision द्वारा CFS
company ? secret रखा

$$\therefore Q = 8000$$

∴ Break even point, $Q = 8000$ units

Sales करारी करा $\rightarrow 8000$ unit

Profit किम्ब $\rightarrow 100000$

Profit per unit $\rightarrow 2000$ taka

$$\therefore \text{Profit} = (2000 \times 100) \text{ taka}$$
$$= 200000 \text{ taka}$$

** B.E.P to Sales Revenue करा

$$\therefore \text{Sales Revenue} = (300 \times 8000)$$
$$= 24,000,000 \text{ taka}$$
$$= 0$$

(i) Contribution Margin method:-

$$\text{B.E.P} = \frac{\text{Fixed Expenses}}{\text{C.M. per unit}}$$

$$= \frac{800000}{100}$$

$$= 8000 \text{ unit}$$

$$\text{Sales revenue} = \frac{\text{Fixed Expense}}{\text{C.M. ratio}}$$

$$= \frac{800000}{33.33}$$

अन्य जटिल रूप व्यापक पाठ्य

per unit basis,

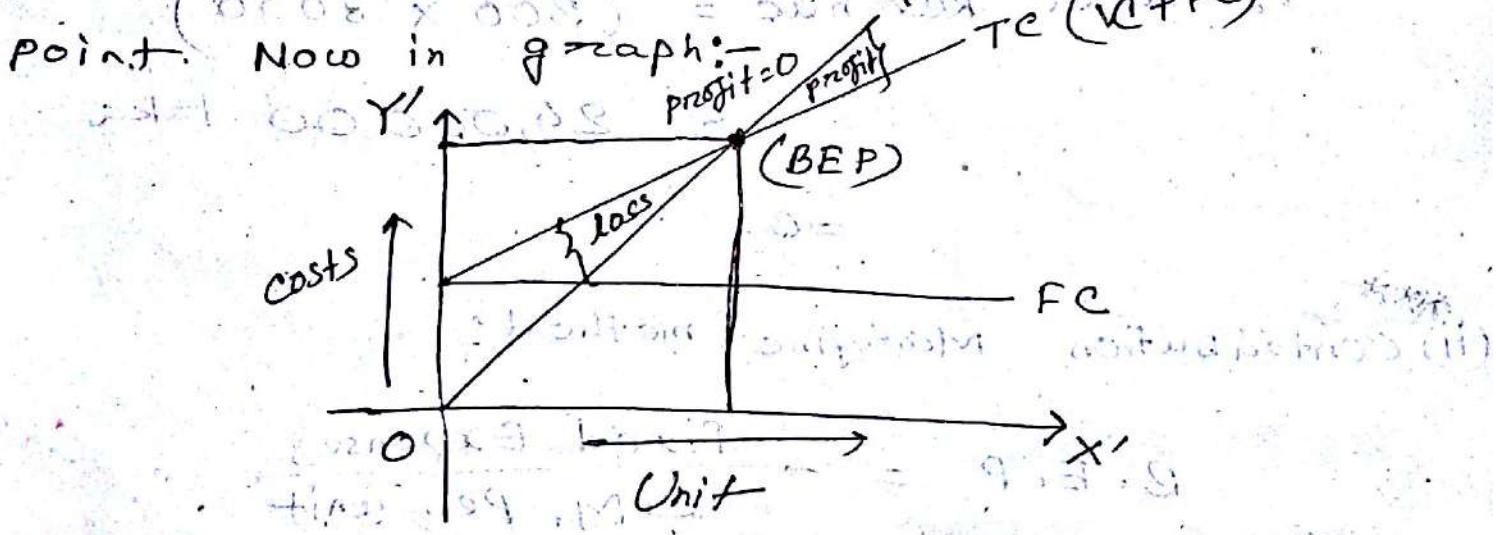
$$\text{V.E. ratio} = \frac{200}{300} = 66.67\%$$

Break even point (BEP) :- इसे point जहाँ profit शून्य हो तभी बिक्री की रेट बराबर खर्च हो जाती है।

$$TC = VC + FC$$

$$TR = TC$$

(total Revenue) profit वा loss जब शून्य हो तब बिक्री की रेट Break even point को बिक्री की रेट खर्च के बराबर होती है।



* Income statement के द्वारा BEP calculate करें

द्वारा प्राप्त व्यापक,

1) Equation method

$$\text{Sales} = VC + FC + \text{profit} (0)$$

$$\text{Let, Required quantity} = Q. 200 + 800000 \\ Q. 300 = Q. 200 + 800000 + 0$$

~~Degree of Operating Leverage: (DOL)~~

$$DOL = \frac{\text{Contribution Margin}}{\text{Net Operating Income}}$$

DOL is a measure of how sensitive is net operating income is to the percentage change in sales.

एक कंपनी का सेल्स वर्षान्ते NOI का मान करके यहाँ जो measure कहा जाए DOL होता है।

$$DOL = \frac{10 \text{ लाख}}{20 \text{ लाख}} = 0.5$$

$$20\% \text{ वार्षिक} = 5$$

अगर सेल्स में 10% increase हो जाए
N.OI वार्षिक तरफ़ NOI वार्षिक = 5×10
= 50%

एक कंपनी का DOL = 5.

$$\text{जारी करने } \rightarrow DOL = 8$$

एक prefer शर्करा, जारी करने 8 तक

अब यहाँ यहाँ 10% increase करना

DOL यहाँ यहाँ बढ़ाकर P refer शर्करा,

(Ans.)

= 2400000 takा

= 0 =

* Target याहे 5 लाख टोका profit करा करा,

तर उत्पादन Required quantity का?

(i) Equ. method

$$Q \cdot 300 = Q \cdot 200 + 800000 + 5 \text{ लाख}$$

then $Q \cdot 300 = \boxed{\quad} \quad (\text{Ans!})$

(ii)

* Margin of safety (MOS) : company BEP परे उत्पादन का प्रति sell करते होते होते MOS

$$MOS = \left(\frac{\text{Actual sales}}{\text{present sales}} - \frac{\text{BEP sales}}{\text{sales}} \right) \times 100$$

$$(3000000 - 2400000)$$

$$= 600000 \text{ takा.}$$

तर 600000 टोका profit करा

$$\text{MOS of \%} = \frac{6 \text{ लाख}}{30 \text{ लाख}} \approx 20\%$$

तर 80 \% का below MOS %

(i) Raw materials : The materials, components, fuel etc. used in manufacture of product it is called raw material. ~~raw material~~ can purchase ~~at~~ ~~for~~ product ~~by~~ ~~to~~

(ii) Working process :- ~~to work processes~~ ~~etc.~~ partly finish goods and materials held between manufacturing stage.

(iii) Finish goods : completed products ready for sell or distribution

(iv) Spare parts : spare parts used in production process but do not become part of the finished product.

(v) ~~The basic objectives of inventory~~ ~~is to reduce investment in invent~~ ~~and in securing that production process~~ ~~does not suffer at the same time.~~

⊗ point → (i) To reduce financial investment in produce

(ii) To facilitate production operations

(iii) To avoid losses from inventory obsolescence.

(iv) To improve customer service

techniques or methods of inventory control:-

(i) Economic order quantity (EOQ) :

(ii) Reorder point, safety stock, lead time maximum stock level

27-07-16

2nd chapter चैप्टर (अधिकार + type) → 1 अधिकार (principles
Scientific →)

Decision making → 2 अधिकार

Inventory planning and control → 1 अधिकार

Authority & responsibility chapter → 1 अधिकार

Inventory planning and control → (प्रैक्टिकल अप्लाइ कंट्रोल)

क्या है यह काम?

Inventory → स्टॉक वालावाला (stock)

Lab के computer, light, fan → CSE dept. का inventory

Hospital fan, bed, x-ray machine → Hospital का

Manufacturing Industries के अन्तर्गत inventory रखते हैं,

Raw materials,

computer जैसी कमीशन वाली वस्तुओं का inventory रखते हैं

Raw material

production process के अन्तर्गत inventory → Finished in

programme,

finished in product → शैयर एवं रेस्ट,

Every business or organization, Every other inventory
control के अन्तर्गत नाम है।

Inventories are the stock of the product, a
companies manufacturing for sell and companies
that make up the product. Types of inventory

Finished → ~~exist in~~

01-08-20
11th (d) draft

* [Chapter - 13] - Relevant cost for Decision making

Relevant cost → ये उत्तराधि- cost ~~जो किंवा avoidable~~
अनुलूप्त Relevant cost. एक व्यक्ति decision maker
एक decision influence करते।

* Make or buy decision depend करते Relevant
cost. निम्न make करने का लिए cost होते
उनमें कठोर का लिए cost होते हैं।
निर्वाचन करने का Relevant cost जो आविष्य।
Dropping continue. of the product line decision

Make or buy decision वा example दो:-

Gear दो के लिए डेली कारबू लाने के लिए
उत्तराधि Irrelevant cost वाले लिए relevant cost
निकल यदि 19 dollar पर बेच कर यह जरूर
नहीं आवा लिए डेली लाने कारबू otherwise
not.

Depreciation of special equipment → irrelevant
कारबू use करे आवा ना करे depreciation हो

आवश्य

Allocated general overhead → अवस्था
manager जो salary. product टैक्सी लावे आवा
ना करे manager जो salary लिए हैं. अवै
प्रति irrelevant

(i) EOQ: The Economic order quantity is that inventory level that minimizes the total of ordering cost and carrying cost.

Required = 12000 unit

Ordering cost = 12000 unit (পর্যবেক্ষণ ও পর্যবেক্ষণ)

carrying cost = পর্যবেক্ষণ ও পর্যবেক্ষণ

Ordering cost = পর্যবেক্ষণ

$$\text{Ordering cost} \propto \frac{1}{\text{carrying cost}}$$

when should be ordered,

2 methods,

(i) Trial & Error method

(ii) Formula method

v.v.i (iii) Formula method

$$EOQ = \sqrt{\frac{2 \times \text{Annual Requirement} \times \text{Ordering cost}}{\text{Carrying cost per unit}}}$$

Annual Requirement = 24000 unit

= Tk 160 per order

Ordering cost = Tk 160 per order

= Tk 160 per unit

carrying cost

$$EOQ = \sqrt{\frac{2 \times 24000 \times 160}{0.8}}$$

= 3098 unit

= 3098 unit

= 3098 unit

$$\begin{array}{r}
 \text{per year दूरवास } 5,000 \times 14 = 70,000/- (\text{निरुद्धमा}) \\
 " " \text{ किटन } 5,000 \times 79 = 95,000/- \\
 \hline
 \text{savings} = 25,000/-
 \end{array}$$

यदि 95,000 (मिट्टी) व (95,000) (किटन) रुप
चुंब जगत्रा तिने तेही क्षमता, कारण quality
व time.

opportunity cost: यदि company दो 40,000 डोला
नियम प्रोडक्ट दो supply करते थे करते पारे
but ता कर्ते तिने कर्ते 25000 डोला savings
तर 40,000 होने opportunity cost.

continue of the product line decision

page - 602, 603 (इसे required पढ़ा)

contribution margin = profit

depreciation of special equipment = irrelevant
cost, यहाँ करि आय ना करि।

*Theory द्वा आरथ इसे रखते रहते math जागते पाये-

$$\begin{aligned}
 \text{per year दबाव } & 5,000 \times 14 = 70,000/- (\text{मिल्यन}) \\
 " \quad " \quad \text{किरन} & 5,000 \times 19 = 95,000/- \\
 \hline
 \text{savings} & = 25,000/-
 \end{aligned}$$

यदि 95,000 (मिल्यन) & (95,000) (किरन) इस
तृतीय जगत में लैंच करते हैं, कारण quality
o time.

opportunity cost: यदि company दो 40,000 डॉलर
प्रिय प्रोडक्ट दो supply ~~करते~~ करते पाएँ
but तो करते करते 2500 डॉलर save
जब 40,000 इसे opportunity cost.

■ continue of the product line decision

page - 602, 603 (इसे required पढ़ा)

contribution margin = profit

Depreciation of special equipment = irrelevant
cost, क्योंकि जास ना करें।

✓ Theory पर आधार रखते रहते with आधार पाएँ-

03-08-16
12th (A) day

Industrial Management

Inventory control:

How much should be ordered?

When " " " " ?

Economic Order Quantity: एकान्तर अवधि का आदेश

$$\text{Economic Order Quantity} = \sqrt{\frac{2 \times A \times O}{C}}$$

यह एकान्तर अवधि आकर्षण वस्तु के क्रम इतने तारक

Economic Order quantity बताता है।

एक वर्ष में 24000 unit जबली company. उत्पादन लगभग
> उत्पादन, 24 गांडिय रेस्ट्रो या, रेस्टोरंट
काम इतने, जो E.O.Q.
काम करता है।

Trial & Error Method:

24000 unit लाज

Number of order -

Order size (units)

Avg. inventory

($\frac{1}{2}$ अवधि लाज कर)

Avg. carrying cost

(0.8 प्रति 2%

प्रति अवधि लाज मात्रा द्वारा दिल जाती है।

Ordering cost (tk) —

(per order = 160)

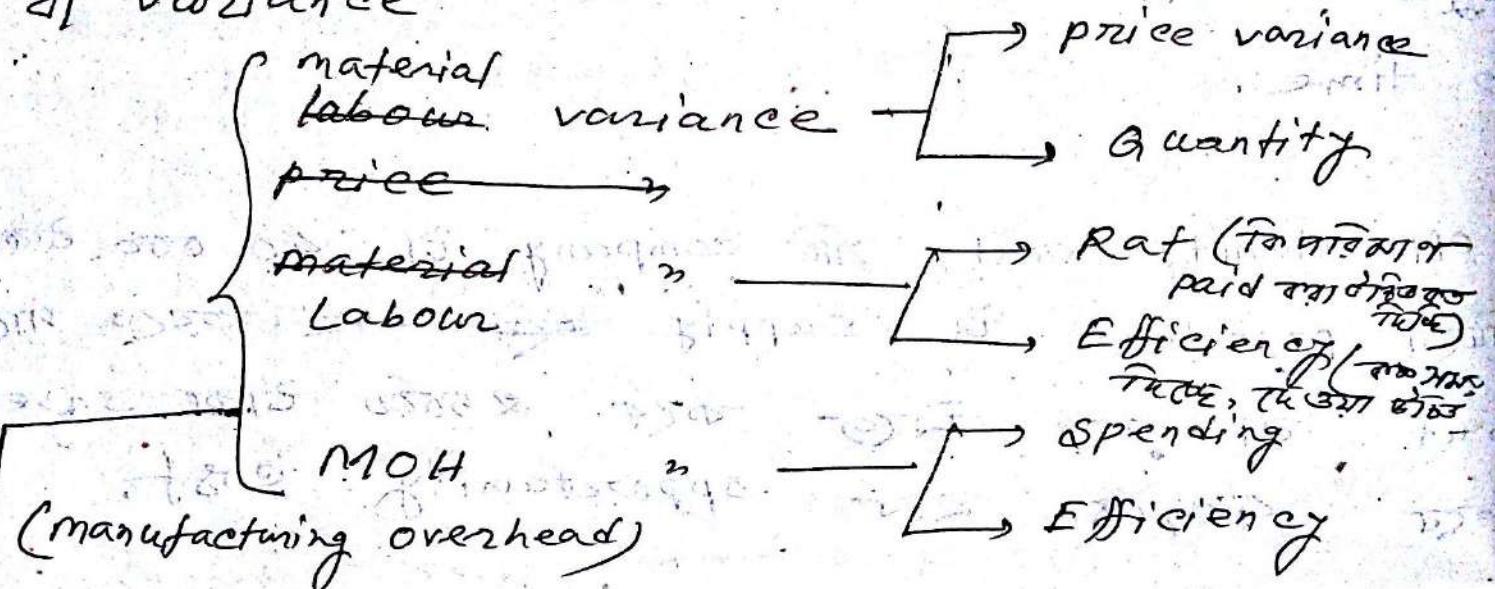
Total Avg. cost —

∴ EOQ = 3000 units

Standard costing:- (chapter 11)

manufacturing वे budget अनुकूल, परन्तु एकत्र produce का अनुकूल नहीं, यहाँ difference के लिए इसका कारण क्या है? variance का

यह variance



अधिकारी वाले बजेट वे उत्पादन वाले,

वार्षिक variance = अनुकूल

$$= 0 =$$

जिसका अर्थात् वार्षिक विवरण

वार्षिक = फ्रैंचाइज़ लिमिटेड फ्रैंचाइज़ लिमिटेड

फ्रैंचाइज़ लिमिटेड फ्रैंचाइज़ लिमिटेड

(iii) ROP under uncertainty :-

Suppose, Expected increase (weekly) = 25 units

Now Reorder point = Lead time x (Avg. usage + Safety stock)

$$= 3 \times (50 + 25)$$

$$= 3 \times 75 = 225 \text{ unit}$$

Lead time is the time normally taken in replenishing inventory after the order has been placed.

Safety stock may be defined as the minimum additional inventory to serve as a safety margin or cushion to meet anticipated increases in usage resulting from various factors.

✓ Safety stock = Lead time x expected increase

Maximum level :

Maximum level = EOQ + safety stock.

अवैध वार्षिक

1 वर्ष में 24000 unit

$$24000 \xrightarrow{\text{365 दिन}} 365 \text{ दिन} \\ \therefore 3000 \xrightarrow{\frac{365 \times 3000}{24000}} = 45 \text{ दिन}$$

45 दिन पर पर Order कर

Monthly used = 2000 unit

Order के बारे में 45 Reorder point.

Reorder point is that inventory level at which an order should be placed to replenish the inventory.

Reorder point: यह कार्यालय method:

(i) JIT Method (Just In Time method)

यहाँ ROP = 0 (Reorder point)

(ii) ROP under certainty:-

Suppose EOQ = 500 unit

Lead time = 3 weeks
weekly uses = 50 units

Lead time = 2 months
2 बार जारी order
पर्याप्त रखा

ROP = यहाँ 150 unit शार्के आकर्ति order

GT रखा रखा।

Formula: Lead time \times Avg. uses

$$= 3 \times 50$$

$$= 150 \text{ unit.}$$

70
3
2

Accounting

Standard cost → धर्ता:

Planning का धर्ता रुप से Actually का धर्ता रखते होंगे
standard cost.

Management by exception; यदि planning व Actually
में अंतर हो तो variation रूप से उधर आया।
उत्पादन का ये cost कहा जाता है। process के
वहाँ।

Formula:-

For material :-

$$\textcircled{1} \quad AQ \times AP$$

$$\textcircled{2} \quad AQ \times SP$$

$$\textcircled{3} \quad SQ \times SP$$

↓
Price variance

↓
Quantity variance

↓
Quantity variance

~~Actual cost~~ <

Favourable variance → Actual cost < standard
Un. , → Actual cost > standard

Actual cost < standard
Actual cost > standard

$$\textcircled{1} \quad AQ \times AP$$

$$\textcircled{2} \quad AQ \times SP$$

$$\textcircled{3} \quad SQ \times SP$$

=> A Q (AP - SP)
price variance

=> SP (AQ - SQ)
Quantity variance

(+) आउले favourable
(-) , un. ,

(+) आउले favourable
(-) , un. ,

Problem:

From the following information calculate:

(i) EOQ (ii) ROP (iii) Maximum level

(iv) Safety stock

Annual Reg. 40000 unit at the rate of
tk 3 per units cost per order tk 30,
carrying cost 20% of Avg. inventory cost
Normal consumption per week 500 unit.
Delivery time 3 weeks. maximum consumption
per week 800 unit.

$$\text{Per unit carrying cost} = 3 \times 0.20 \\ = 0.6$$

$$\sqrt{\frac{2 \times A_0}{C}} \\ = \sqrt{\frac{2 \times A_0}{0.6}}$$

$$= \sqrt{2 \times 40000 \times 30 / 0.6} = \text{Order quantity}$$

Page - 475

Labour variances.

AH x AR

$$4000 \times 9.75 \\ = 39000$$

Rate variance
Favourable

AH x SR

$$4000 \times 10 \\ = 40,000$$

Efficiency variance ≈ 4000
Unfavourable

SH x SR

$$(2000 \times 1.8) \times 10 \\ = 36,000$$

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Manufacturing overhead

AH x AR

$$20,800$$

↓
800
Unfavourable

AH x SR

$$4000 \times 5.00 \\ = 20,000$$

↓
2000
Unfavourable

SH x SR

$$(2000 \times 1.8) \times 5.00 \\ = 18,000$$

Exercise 74(1)

Review problem: standard cost

$$AQ \times AP$$

$$AQ \times SP$$

$$SAXSP$$

$$18000 \times 0.60$$

$$18000 \times 0.50$$

$$(2000 \times 6) \times 0.50$$

$$\Rightarrow 10,800$$

$$9000$$

$$= 60000$$

$$AQ > SP \quad PV \downarrow 1,800$$

so unfavorable



$$14,000 \times 0.50$$

$$= 7000$$

$$QV \times DA$$

$$QV \times DA$$

$$QV \times DA$$



$$1000$$

$$QV = 1000$$

> unfavorable

Unfavorable > favorable

Favorable < favorable

$$QV \times DA$$

$$QV \times DA$$

$$QV \times DA$$

$$(QV - DA) \quad QV < DA$$

Unfavorable > favorable

Favorable < unfavorable

$$(QV - DA) \quad QV < DA$$

Unfavorable > favorable

Favorable < unfavorable