Accounting & Auditing

Accounting ? (लेखांकरण)

→ Accounting woo process hai jisme hum business ke sare financial transactions ko record karte hai, usko classify karte hai, aur last me result nikalte hai ki profit hua ya loss.

Simple : "Paisa kaha se aaya, kaha gaya, aur kitna bacha" ye batana hi accounting hai.

☆ Accounting kyu karte hai?
(Objectives):

- Record rakna : saare len-den likhna
- Profit / Loss Pata karna : Business chal raha hai ya nahi
- Financial Position : Business ke pass kitni property, kitna karza hai.
- Decision lena : Bank, investor, sarkar ko report dena.

☆ Accounting ka user kaun hain?

- Internal : Owner, Manager, Employee
- External : Bank, Government, Customer, Investor

⊙ Basic Terms -

Transactions : Paisa se related koi bhi ghatna. Jaise maal kharida, salary di.

- Assets : Jo business ki property hai. cash, furniture, Building
- Liability : Jo dena hai. loan, Bill.
- Capital : owner ne business me kitna paisa lagaya
- Revenue / Income : kamai
- Expenses : kharcha

Accounting Equation

Assets = Liabilities + Capital

It means : Jo bhi property hai wo ya to karza se aayi hai ya owner ke paise se

Three types of Accounts.

Account type.	Examples	Rule.
Personal A/c	Ram. SBI Bank	Debit the Receiver, credit the giver
Real A/c	cas, furniture	Debit what comes is, credit what goes out
Nominal A/c	Salary, Rent, Profit	Debit all Expenses, credit all Incomes.

(All the debit are comes in, Receiver of expenses and the credit are goes out, giver or Incomes)

Double Entry System

Har transaction ke 2 effect hote hai. Ek Jagah Debit, dusri Jagah credit.

Total Debit = Total credit hona chaiye

Example:

Business ne 10,000 cash lagaya

Cash A/C 10,000 - Dr. (kyuki cash aaya)

To capital A/c 10,000 Cr. (kyuki owner ne diya)

Accounting ke steps

1. Journal: Pehle sab transactions date - wise Likha

2. Ledger: us Journal ko alg - alg - account me post karna

3. Trial Balance: Saare acounts ka debit - credit total milana

4. Final Accounts:

- Trading & Profit Loss A/c : Profit / Loss
- Balance Sheet - Assets aur Liabilities.