

# Module-1

## Basic Bookkeeping

Recordkeeping in primary books of accounts



Instructor:

- Shamol Sarker ACCA





Identification of  
**financial transaction**  
from day-to-day business  
events

## Receipt basis transactions

New capital from owner

Loan receive / repayment

Bill payment to supplier

Money received from  
customer

## Accrual basis transactions

Goods receive & bill receive

Goods delivery & invoice  
issue



Recordkeeping in  
**primary books**  
of accounts

## Receipt basis transactions

New capital  
from owner



Cash Book/ Bank  
Book

Loan receive /  
repayment



Cash Book/ Bank  
Book

Money received  
from customer



Cash Book/ Bank  
Book

Bill payment to  
supplier



Cash Book/ Bank  
Book

## Accrual basis transactions

Goods receive &  
bill receive



Purchase Book

Goods delivery  
& invoice issue



Sales Book

Journal  
Book



## Recording Keeping Tools



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**quickbooks**

**mi**α**ccounts**



**wave**

*Tally*

POWER OF SIMPLICITY

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D3 fx Sandil House

	A	B	C	D	E	F
1	SL No	Transaction Type	Date	Party Name	Amount	Description
2		Capital & Drawings	07/01/2021		50,000.00	Mr Ali Started his wholesale Computer & Mobile shop by depositing Tk. 50,000 in HSBC Bank
3		Purchase Bill	07/01/2021	Sandil House	115,000.00	Purchase 100 pieces Kingstar mobile phone from Sandil House at Tk. 1,000 per piece. VAT 15%.
4		Payment to Supplier	07/01/2021	Sandil House	2,000.00	Paid Sandil House Tk. 2,000 regarding the purchase through Cheque
5		Purchase Bill	07/04/2021	IKEA	60,000.00	Purchase 500 mobile back cover from IKEA by Tk. 120 each.
6		Payment to Supplier	07/04/2021	IKEA	7,560.00	Paid Tk. 7,560 through cheque regarding the purchase from IKEA
7		Sales Invoice	07/04/2021	KK Multimedia	7,500.00	Sell 5 pieces of Kingstar mobile to KK Multimedia at Tk. 1,500 per piece.
8		Collection from Customer	07/04/2021	KK Multimedia	5,000.00	Received Tk. 5,000 cash from KK Multimedia
9		Contra	07/04/2021		2,400.00	Deposit Tk. 2,400 cash to HSBC bank
10		Purchase Bill	07/04/2021	Iron Chemical	34,500.00	Purchase 10 pieces laptop battery worth Tk. 3,000 each. VAT 15%
11		Payment to Supplier	07/04/2021	Iron Chemical	4,500.00	Paid Iron chemical Tk. 4,500 through cheque (Cheque No.: 456308)
12		Capital & Drawings	07/04/2021		640.00	Credit card bill of the owner is paid through bank
13		Loan & Repayment	07/05/2021	Lnan Paul	15,000.00	Received Tk. 15,000 from Lnan Paul as Loan
14		Sales Invoice	07/05/2021	Mashnoons Computer	10,000.00	Sell 2 pieces of laptop batteries at Tk. 5000 each to Mashnoons Computer
15		Loan & Repayment	07/08/2021	Lnan Paul	3,764.00	Loan repayment of Tk. 3764 to Lnan Paul through cheque
16		Payment to Supplier	07/09/2021	ABC Chemical	15,000.00	Paid ABC Chemical Tk. 15,000 through cheque for the purchase of 3 computer monitors
17		Collection from Customer	07/09/2021	Mashnoons Computer	4,590.00	Received a cheque of Tk. 4590 from Masnoons Computer

# Thanks You !

## Shikhalo e-Learning



Wakil Tower (8th Floor), Ta-131 Gulshan - Badda Link Road,  
Gulshan, Dhaka-1212



shikhaloapp@gmail.com



01725-744535



shikhalo.com