# **Module-1**

# **Basic Bookkeeping**

Recordkeeping in primary books of accounts



**Instructor:** 

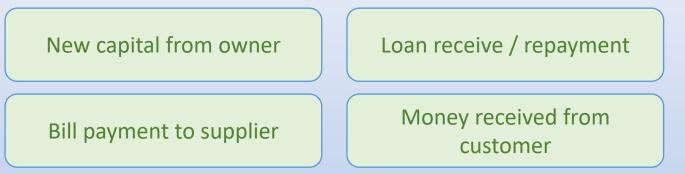
Shamol Sarker ACCA





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

### **Receipt basis transactions**



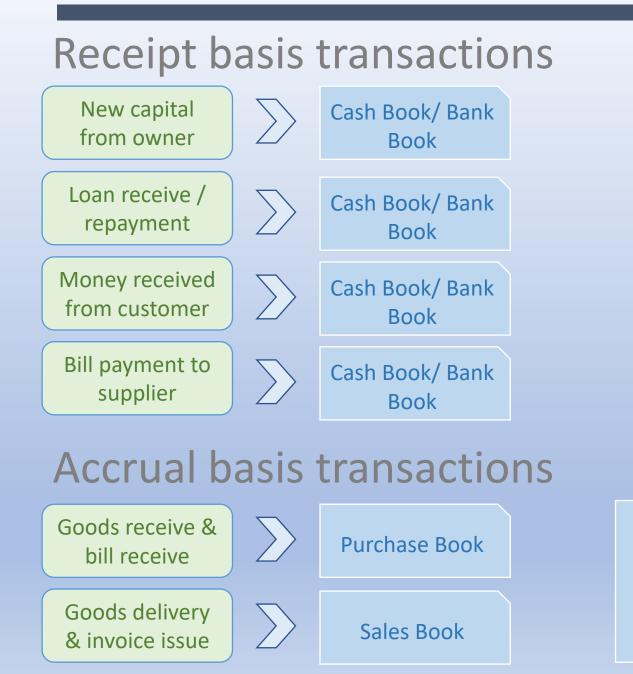
### **Accrual basis transactions**

Goods receive & bill receive

Goods delivery & invoice issue



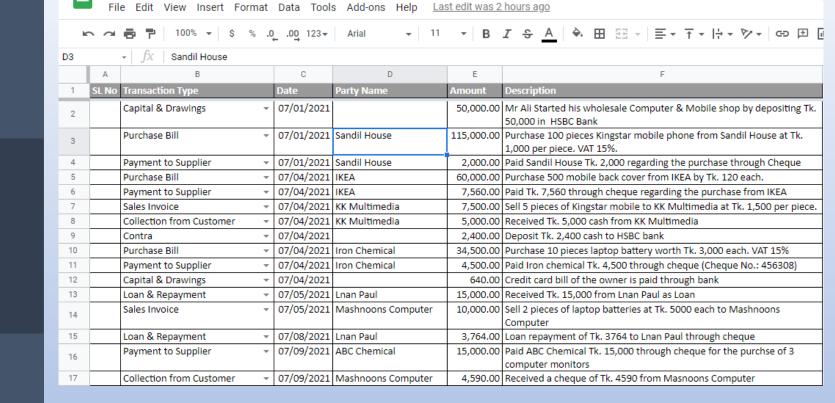
#### Recordkeeping in primary books of accounts



Journal Book



#### Recording Keeping Tools



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# Thanks You !

## Shikhalo e-Learning



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