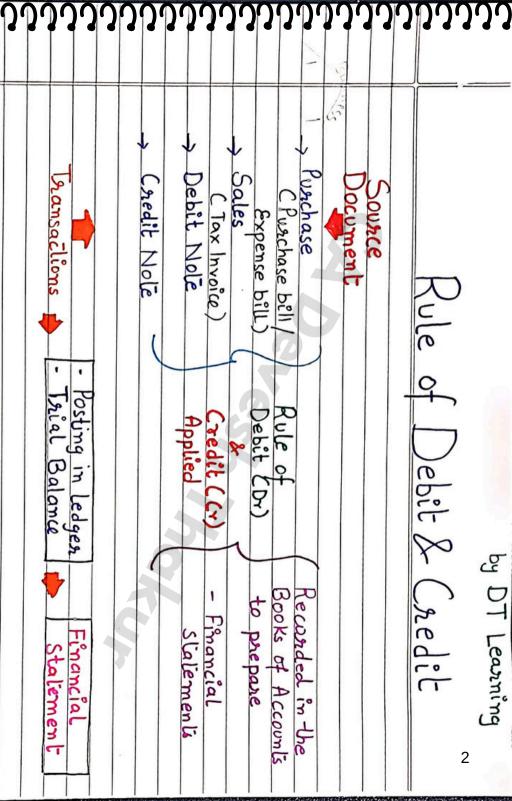
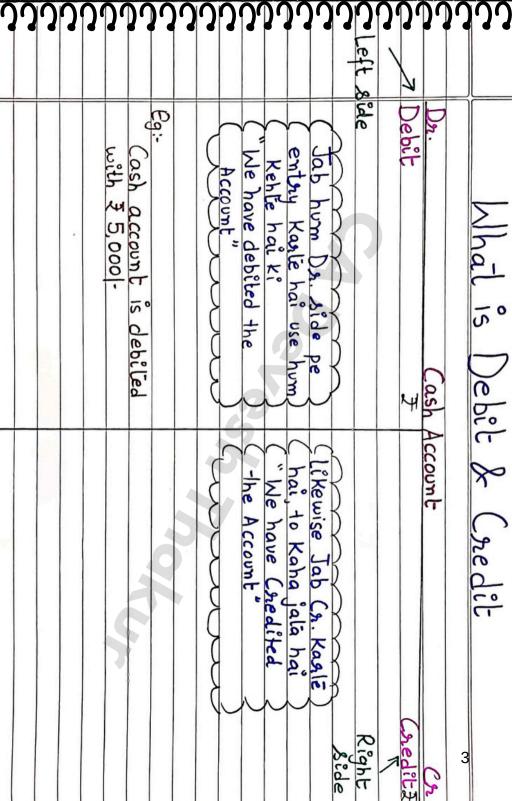
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FCA DEVESH THAKUR

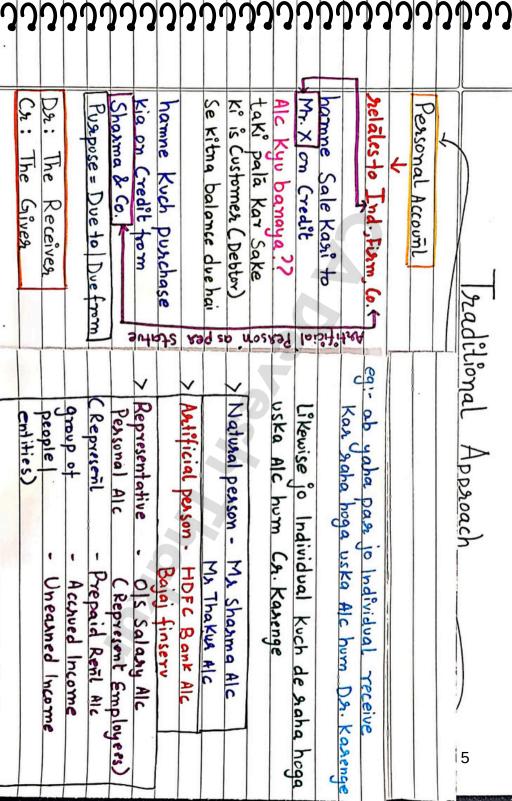
RULES OF DEBIT AND CREDIT Handwritten Accounting Notes

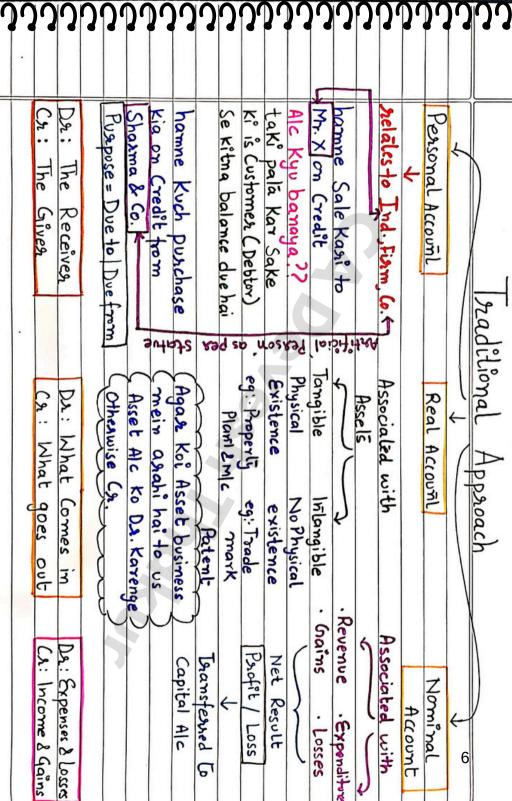


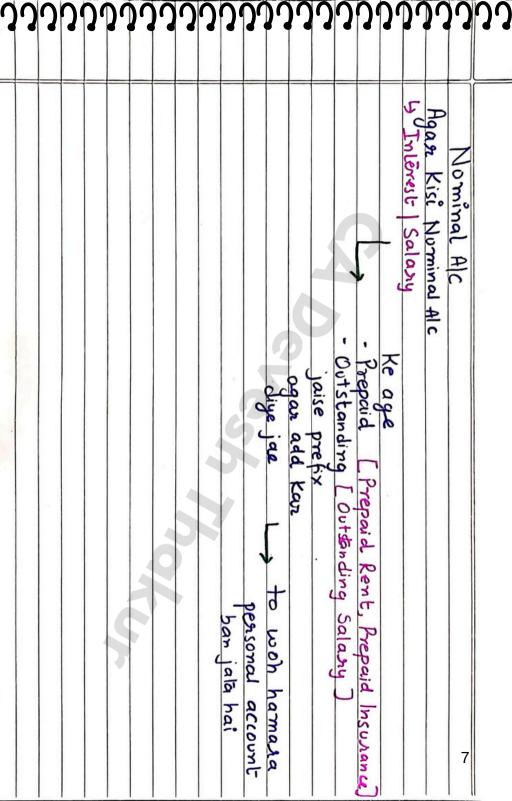




Classified in		22 Traditional		300	Nheze one account and othez account	ده ب	Haz Izansaction Ke	
	Accounts	Class fration of	Kis basis pe clecision Lenge Ki Kaun sa accour Debit kanna hai aun Kaun sa account Cnedit		thy System	Mr Varma purchased 2 pens for I 25-	Ke 2 aspects hote hai	
5 Categosies		Modesn	account Cnedit	We made]	for every business Iransaction	in Cash.	4	



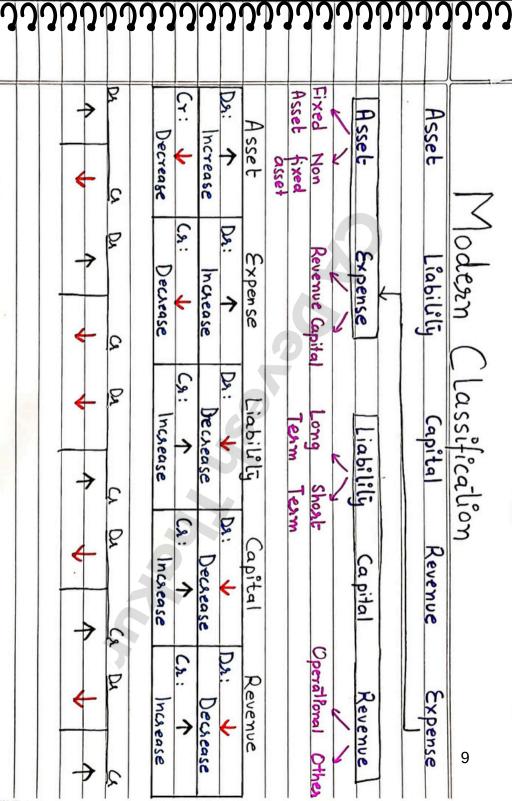




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							s.		
7	6	5	4	ω	2	1	S.No		
Printer sold	Carriage Inward	Copyright received	Discount Allowed	Sale	Computer Purchased	Salary Paid	Account		
Real	Nominal	Real	Nominal	Nominal	Real	Nominal	Nature	Exa	
Credit	Debit	Debit	Debit	Credit	Debit	Debit	Debit/Credit	Example	
What goes out [Asset decrease]	All Expenses/ Losses	What comes in [Asset Increase]	All Expenses/ Losses	All Income	What comes in [Asset Increase]	All Expenses/ Losses	Rule		

8



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Example

S.No	Particulars	Amount	
1	Laxmi started business with cash	75,000	
2	Deposited Cash into HDFC Bank	10,000	
3	Withdrawn cash from HDFC Bank (Business Use)	5,000	
4	Withdrawn cash from HDFC Bank (Personal Use)	7,000	
5	Purchase computer in cash	65,000	
6	Sold goods to Mr. Varma on credit	15,000	
7	Rent paid through HDFC Bank	5,000	
8	Borrowed from Mrs. Sharma	1,00,000	
9	Cheque receive from Mr. Varma	5,000	
10	Cash Paid for Stationery	500	

S.No	Particulars	Accounts relate to	Nature	Increase/ Decrease	Debit	Credit
		relate to		Decrease		
1	Laxmi started business with cash	Cash	Asset	Increase	75,000	
1	Laxini started business with cash	Capital	Capital	Increase	75,000	75,000
		Capital	Capital	increase		75,000
2	Deposited Cash into HDFC Bank	HDFC Bank	Asset	Increase	10,000	
		Cash	Asset	Decrease		10,000
	Withdrawn cash from HDFC Bank					
3	(Business Use)	Cash	Asset	Increase	5,000	
		HDFC Bank	Asset	Decrease		5,000
	Withdrawn cash from HDFC Bank					
4	(Personal Use)	Drawing	Capital	Decrease	7,000	
		Cash	Asset	Decrease		7,000
5	Purchase computer in cash	Computer	Asset	Increase	65,000	
		Cash	Asset	Decrease		65,000
6	Sold goods to Mr. Varma on credit	Mr. Varma	Asset	Increase	15,000	
		Sales	Revenue	Increase		15,000
7	Rent paid through HDFC Bank	Rent	Expense	Increase	5,000	
		HDFC Bank	Asset	Decrease		5,000
8	Borrowed from Mrs. Sharma	Cash	Asset	Increase	1,00,000	
		Loan from				
		Mrs. Thakur	Liability	Increase		1,00,000
						2,00,000
9	Cheque receive from Mr. Varma	HDFC Bank	Asset	Increase	5,000	
		Mr. Varma	Asset	Decrease		5,000
10	Cash Paid for Stationery	Stationery	Expense	Increase	500	
		Cash	Asset	Decrease		500
			1 10 0 10 1			10

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STAY CONNECTED

by FCA Devesh Thakur

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