

01 MANUAL ACCOUNTING

Accounting is a business language. We can use this language to communicate financial transactions and their results. Accounting is a comprehensive system to collect, analyze, and communicate financial information.

The origin of accounting is as old as money. In early days, the number of transactions were very small, so every concerned person could keep the record of transactions during a specific period of time. Twenty-three centuries ago, an Indian scholar named **Kautilya** alias **Chanakya** introduced the accounting concepts in his book **Arthashastra**. In his book, he described the art of proper account keeping and methods of checking accounts. Gradually, the field of accounting has undergone remarkable changes in compliance with the changes happening in the business scenario of the world.

NEED AND IMPORTANCE OF ACCOUNTING

When a person starts a business, whether large or small, his main aim is to earn profit. He receives money from certain sources like sale of goods, interest on bank deposits etc. He has to spend money on certain items like purchase of goods, salary, rent, etc. These activities take place during the normal course of his business. He would naturally

be curious to know what has happened to his investment. Business transactions are numerous. It is not possible to recall the memory or to have the money kept in hand and spent as the business progresses. The business owner has to maintain records. He can hardly get the required information. Hence, the details of the business transactions have to be recorded in a clear and systematic manner to get accurate reply and answers for the following questions at any time he likes.

- What has happened to his investment?
- What is the result of the business transactions?
- What are the earnings and expenses?
- How much amount is receivable from customers or other parties have been sold on credit?

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