

Shri Shivaji Shikshan Perasarak Mandal Barshi's

Karmaveer Mamasahab Jagdale Mahavidyalaya, Washi

List of PPT's of ICT Using Teachers

Sr. No.	Teachers Name	Department	PPT Topic
1	Dr. Devkate Balaji Narayan	Commerce	Management Accounting
2	Dr. Katte Anil Yallappa	English	Sentences, Clauses and Phrases
3	Prof. Gund Kundalik Dnyandeo	English	Syllabels
4	Prof. Chandanshive Mahendra Ankush	Marathi	दूरचित्रवाणीसाठी लेखन
5	Dr. Karade Anandkumar Subhash	Political Science	Important features of Indian Constitution
6	Dr. Karade Anandkumar Subhash	Political Science	President of India
7	Dr. Bhanje Vijaykumar Prlhad	History	महाराष्ट्रातील ब्रिटीश सत्तेचे प्रारंभीचे स्वरूप
8	Dr. Bhanje Vijaykumar Prlhad	History	मुद्रण व वृत्तपत्रे
9	Prof. Jadhav Rambhau Raosaheb	Chemistry	Bohrs Atomic Model
10	Prof. Jadhav Rambhau Raosaheb	Chemistry	Elementary Quantum Mechanics
11	Prof. Chaudhary Vishwas Ganpat	Chemistry	Bio-Inorganic Chemistry
12	Prof. Chaudhary Vishwas Ganpat	Chemistry	Ligand Bonding In Transition Metal Complexes
13	Dr. Kathare Ravindra Vyankatrao	Physics	Thermodynamics
14	Dr. Garad Vilas Kisanrao	Zoology	Cell Biology & Molecular Biology
15	Prof. Doke Shamsunder Sarjerao	Botany	Cell
16	Prof. Bansode R. N.	Chemistry	Stereochemistry




Principal

Principal
Karmaveer Mamasahab Jagdale
Mahavidhyalaya Washi Ta Washi Dist. O. bad

Dr. Devkate B. N.

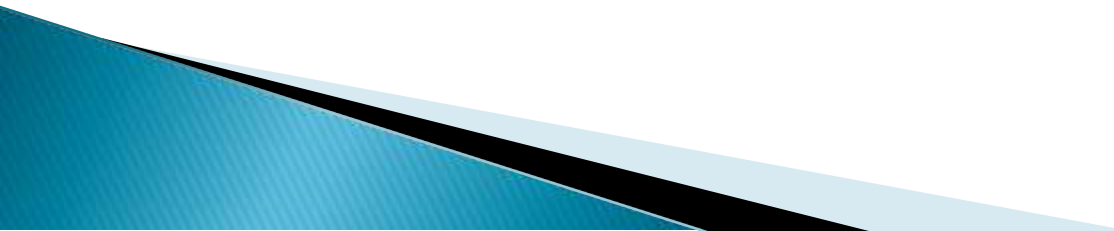
Department of Commerce

K. M. J. Mahavidhyalaya, Washi.

Basic of Accounting



Definition :

- ▶ “Accounting is the process of identifying , measuring and communicating economic information to permit informed judgement and decisions by users of the information”.
 - ▶ “The function of accounting is to provide quantitative information, primarily of financial nature, about economic entities, that is needed to be useful in making economic decisions”
- 

Classification of Account

Classification of Account

- Personal A/C :-
 - ❖ Natural Personal A/C
 - ❖ Artificial Personal A/C
 - ❖ Representative Personal A/C

- Impersonal A/C
 - ❖ Real A/C
 - ❖ Nominal A/C

Meaning

➤ Personal A/C:-

Personal accounts include the account of persons and group of with whom the business deals.

➤ Real A/C:-

The account which denotes any things, articles or commodities which is visible and tangible is called as real account.

➤ Nominal A/C:-

The account of expenses and losses and incomes and gain are called nominal account.

Meaning of Debit and Credit

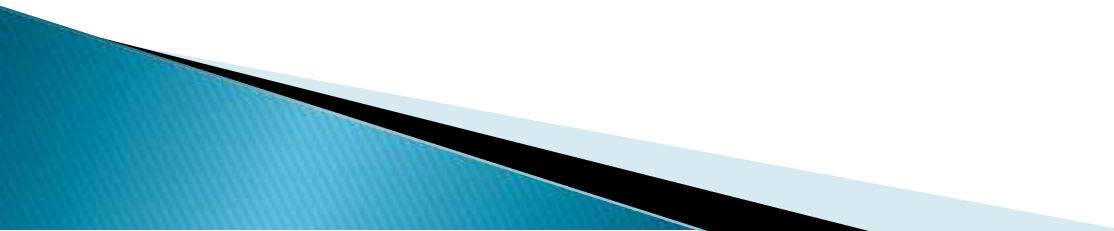
➤ Debit:-

Debit indicates benefit received by that account and it is recorded to the left hand side of account which is called as debit side.

➤ Credit:-

Credit indicates benefit given by that account and is recorded to the right hand side of an account which is called as credit side.

Function of Accounting

- ❖ Recording
 - ❖ Classifying
 - ❖ Summarizing
 - ❖ Dealing with Financial Transaction
 - ❖ Analyzing and Interpreting
 - ❖ Communicating
- 

Journal and Ledger

Definition of Journal:-

“A journal is a book, employed to classify or sort out transaction in a form convenient for their subsequent entry in the ledger”

Definition of Ledger:-

“After recording transactions in the journal, recorded entries re classified and grouped in to by preparation of accounts and the book , which contains all set of account is known as ledger”.

Thank you

