

**JAIIB**



# **Accounting & Financial Management for Bankers**

## **Module A : Chapter 3**

### **Debit & Credit – Modern Approach**



[www.courses.edutap.co.in](http://www.courses.edutap.co.in)



[hello@edutap.co.in](mailto:hello@edutap.co.in)



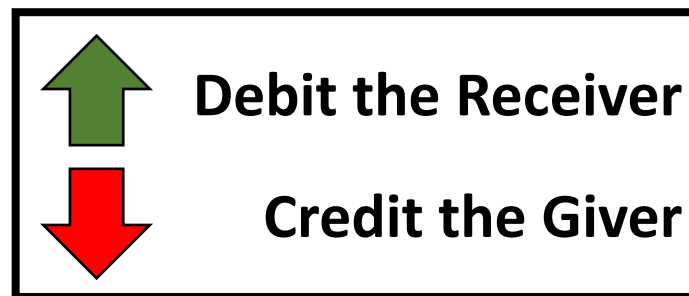
+91 8146207241

# WE ALREADY LEARNT...

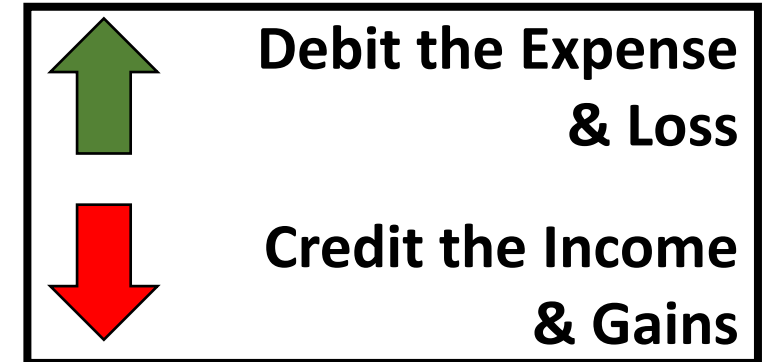
## REAL ACCOUNTS



## PERSONAL ACCOUNTS



## NOMINAL ACCOUNTS



# LET'S APPLY IT IN MODERN APPROACH

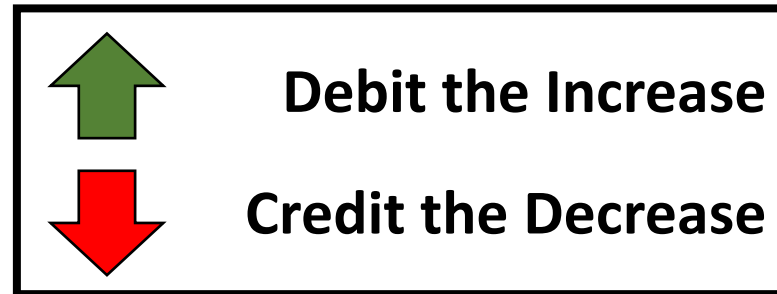
**C**APITAL

**R**EVENUE

**E**XPENSE

**A**SSET

**L**IABILITY



**E**XPENSE

**A**SSET

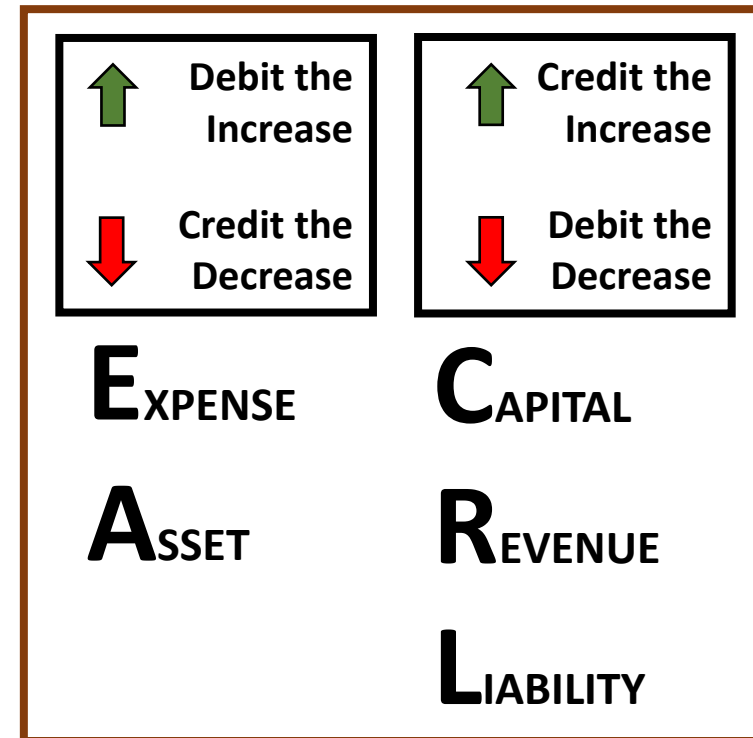
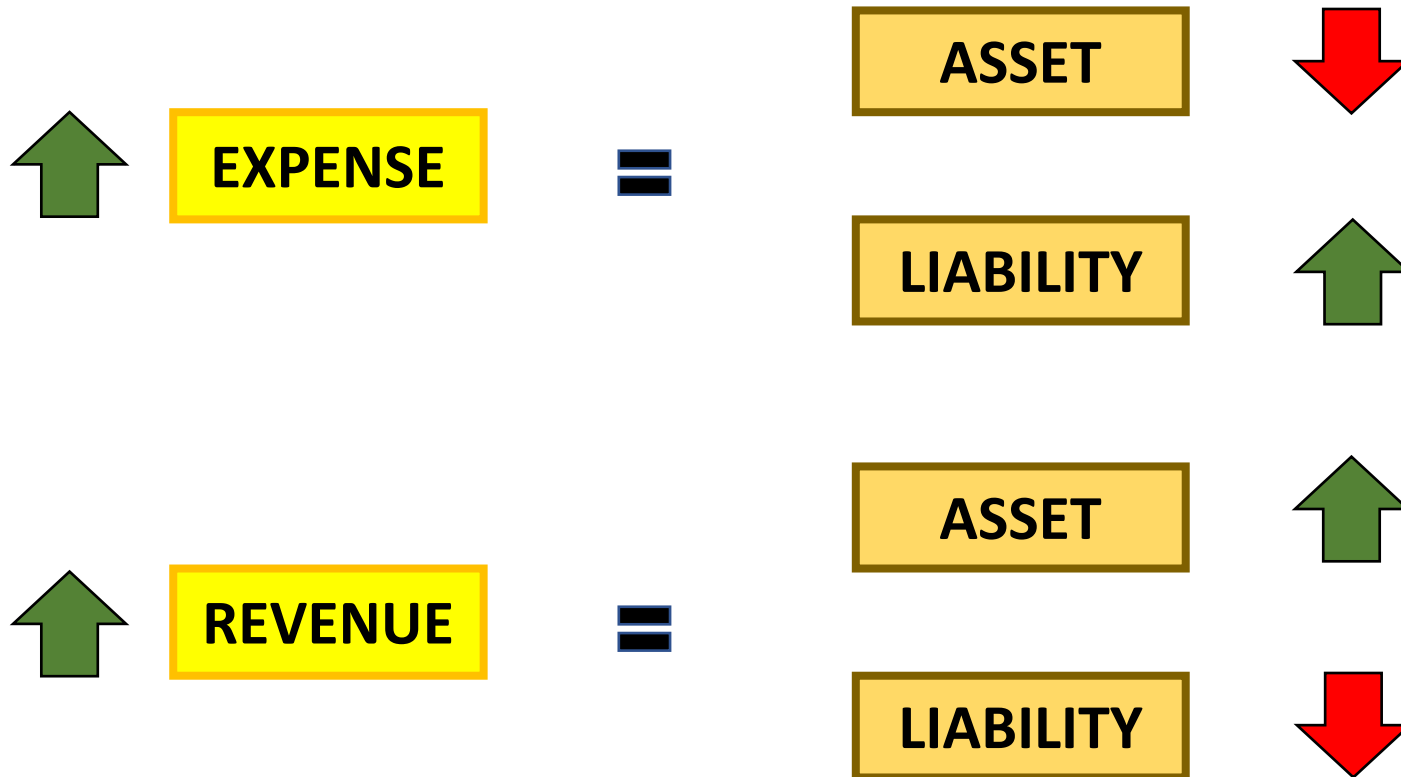


**C**APITAL

**R**EVENUE

**L**IABILITY

# LET'S APPLY IT IN MODERN APPROACH



# LET'S SOLVE

Pranab gives a loan of ₹500 cash to Nanda.

In Nanda's Books	Debit the Cash A/c	&	Credit the Pranab A/c
In Pranab's Books	Debit the Nanda's A/c	&	Credit the Cash A/c

Sharad sells goods to Vilas for ₹5000 cash.

In Sharad's Books	Debit the Cash A/c	&	Credit the Sales A/c
In Vilas's Books	Debit the Purchase A/c	&	Credit the Cash A/c

Sushma withdraws ₹10,000 from Dena Bank.

In Sushma's Books	Debit the Cash A/c	&	Credit the Bank A/c
In Dena Bank's Books	Debit the Sushma's A/c	&	Credit the Cash A/c

*Thank You*

**For More Info Contact us:**

---



+91 8146207241



hello@edutap.co.in



www.edutap.co.in