Chapter 58 : Capital Account Group in Tally

Capital ka Hindi me Arth Punji Hota hai.

Jab Bhi Koi Vyapari jin Rupyo se naya Vyapar Shuru Karta hai use Capital Kehte hai. For Example -

Mobile ki Shop Open Karne ke Liye Mujhe 5 Lakh Rupye ki Jarurat hai Jo Maine Apni Bachat se lagaye

to Ye 5 lakh Rupye Meri Capital Kehlate hai Aasan Word me kahe to My power ya My Strength.

What is Capital

Kaise Main Aapko Samjhata hu. Yaha Par Dubara Ek Example Lete hai.


1. 5 Lakh Rupye Khud Apni Bachat ke Laga Diye Jo Mere Rupye hai
2. 5 Lakh Rupye Ka HDFC Bank se Loan Liya
3. aur 5 Lakh Rupye Maine Apne Dost se Loan Liya

to Yaha par 15 Lakh Rupye se Vyapar Shuru Huwa hai Lekin 5 Lakh Rupye hi Meri Capital hai Baki ke 5 Lakh Rupye Bank ka Loan hai aur 5 Lakh Rupye Dost se Liya gaya Loan hai.

To Jin Rupyo se Vyapar Shuru kiya Jata hai Use Capital Kehte hai
Capital Account Group me Kaun Kaun se Ledger Bante hai

Pehli Baat Vyapari Jin Rupye se Vyapar Shuru Karta hai uska Ledger Capital Account ke Group me Banta hai

Dusri baat Vyapri Jab Business ke Kharcho ke Alawa Jab bhi Business se Apne Khud ke Kharch ke Liye Paise Leta hai to un Sabhi Ka ledger Is Group me Banta hai Jo Kuch Is Tarah hai

<table>
<thead>
<tr>
<th>SR. NO.</th>
<th>LEDGER NAME</th>
<th>LEDGER DETAIL</th>
<th>GROUP NAME</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Proprietor's Capital Account</td>
<td>Jin Rupyo se Vyaapr Shuru Kiya jata hai.</td>
<td>Capital Account</td>
</tr>
<tr>
<td>2</td>
<td>Drawings</td>
<td>Jis Tarah Business me Staff ko Salary di Jati hai Bilkul Usi Tarah Vyaapri ko bhi Ghar Chalane ke Liye Rupyo ko Jarurat Padhi hai Vyapari Khud Apne Business se Jo Monthly Rupye Leta hai use Drawings Kehte hai.</td>
<td>Capital Account</td>
</tr>
<tr>
<td>3</td>
<td>LIC</td>
<td>Vyapapri Jo Paisa LIC me Invest Karta hai Use Capital se Kam Kiya Jata hai. LIC ko Vyapari ka Persnol Kharcha Mana Jata hai.</td>
<td>Capital Account</td>
</tr>
<tr>
<td>4</td>
<td>Health Insurance</td>
<td>Isi Tarah Vyapari Jo Health Insurance me Invest Karta hai Use Capital se Kam Kiya Jata hai. aur Health Insurance ko Bhi Vyapari ka Persnol Kharcha Mana jata hai.</td>
<td>Capital Account</td>
</tr>
<tr>
<td>6</td>
<td>School Fees</td>
<td>Baccho ki School Fees Agar Business se pay Karta hai to Ye Personal Expenses hai</td>
<td>Capital Account</td>
</tr>
</tbody>
</table>
Capital Account Group ka Nature Kya hota hai

jaisa ki Maine Aapko har Group ka nature Kya hota hai Wo Ache se Detail me Aur Example Dekar Samjhaya Tha

Abhi me Aapko Ye Batana Chahta hu ki Capital Account Group ka Nature Liability ka Hota hai aur Balance sheet me Liability ki Side me Show hota hai.

aur Liability ka Matlab hota hai wo Paisa Jo Hamko pay Karna hai. jabki Capital Account to wo Ledger hai Jin Rupyo se Hamne Vyapar Shuru Kiya hai to hamara hi paisa hame kisko pay karna hai Capital Account Liability me Kyu Aata hai

to Ye Bahut se logo me Confusion bhi hai aur Bahut se logo ka Sawal bhi hai ki Capital Liability ki side me Kyu Hota hai.

aur Iska Jawab Bahut hi Interesting hai Jise Jankar Aapko Accounting ka Acha Knowledge ho Jayega.

Lekin Iske Liye main Puri Nayi post likhunga Jald Hi tab tak Aapko Thoda Wait karna Padega

Ummid Karta hu ki Isko Chhodkar Baki Sab Aapko Samajh me Aa Gaya hoga