Accounting Software for Schools

User Manual

Design & Developed by:
M/s Acculekhaa Software Pvt.Ltd
Help Line No   040-6455 6510
e-mail: <u>info@acculekhaa.co.in</u>
URL: Acculekhaa.co.in

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Introduction

Acculekhaa Software Pvt Ltd. has developed a Package which is very reliable, convenient, and cost effective for maintaining all your transactions and to run a smooth functioning of daily activities. Besides Accounting it can carry out All Financial Analysis, General Invoicing, Accounts Receivable, Accounts Payable etc. There is a provision for maintaining separate accounts of branches, sister concerns, generating Trial Balances, MIS reports etc. You can have your complete information at fingertips; it can be customized as per your requirements.

Features of *Acculekhaa*

- Student Information with Photograph
- Receipt printing
- Student Outstanding(Due List)
- Student payment History/Credit History
- User Define Fees structure
- Accounts Tree (User Defined)
- Flexible Student Codes with Admission No
- Multiple Bank & Cash account
- User defined Balance sheets
- Graphical representation of information & Mark Sheet
- Stationary Sales Purchase & Stock
- Income Head Wise (Class Wise)
- Expense Head Wise(Cash Flow Statement)
- Financial & Statistical Analysis
- Multi-user
- ID Card Printing
- Mark Sheet Print
- Address Label
- Automated SMS
- Payroll
- Staff Data

Installation Procedure

Before Installing Acculekhaa Accounting software make sure that your system date should be in "DD/MM/YYYY" format. For setting date go to Control panel > Regional Settings > Date then click custom setting type DD/MM/YYYY Apply.
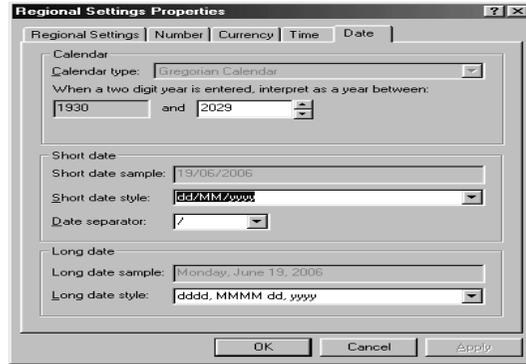

1. Install Software from Acculekhaa Setup > Setup.exe
2. After installation create Acculekhaa shortcut on desktop from program manager.
3. When you click the Acculekhaa icon on desktop you will get the database path option on that you have to select database location of path then click OK button.
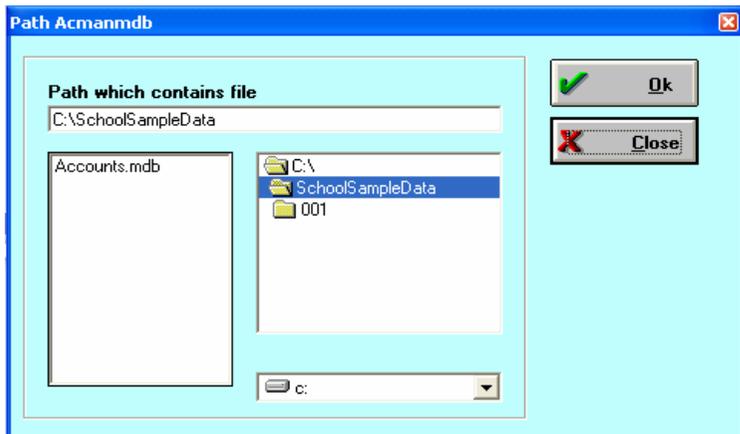
4. Double click on Acculekhaa Icon once again you will get Welcome screen then press next & next then you will be asked for the registration number. You can take Registration number by phone or e-mail or you can enter registration number later on also.
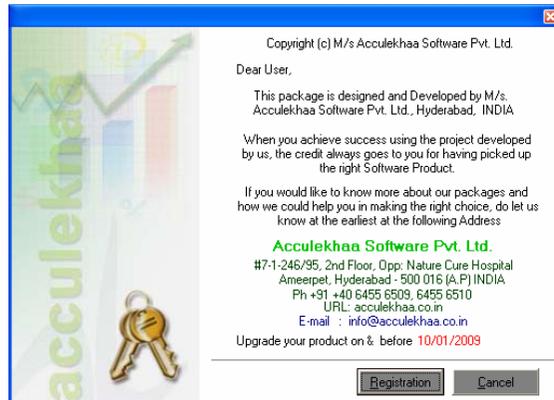

5. If you have not entered the registration number then it will ask for the 15 days demo pack then press 'Yes'. You will get Company Creation Screen then you need to enter company name and other details and save.

6.   In company creation screen you Click 'Insert' Button or Insert Key or simply press Enter Key.   Enter the company name then press Enter Key for next field after entering all the information like financial year.   You can set the invoice type along with paper size and preprinted or blank stationery. If edit item option is enabled, then in invoice creation you can enter external item name or enter the product name as you like. If you enable the Negative stock option then it will not allow you to sale the item unless you have positive balance. Negative Cash option will not allow you to pass the voucher in negative balance. After entering all the information in company master screen click the save button. After this you will get create branch screen
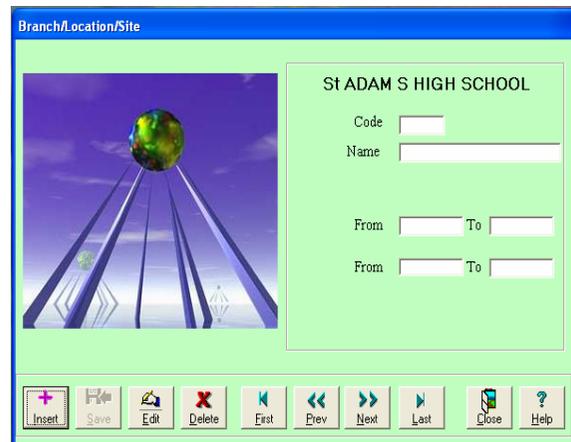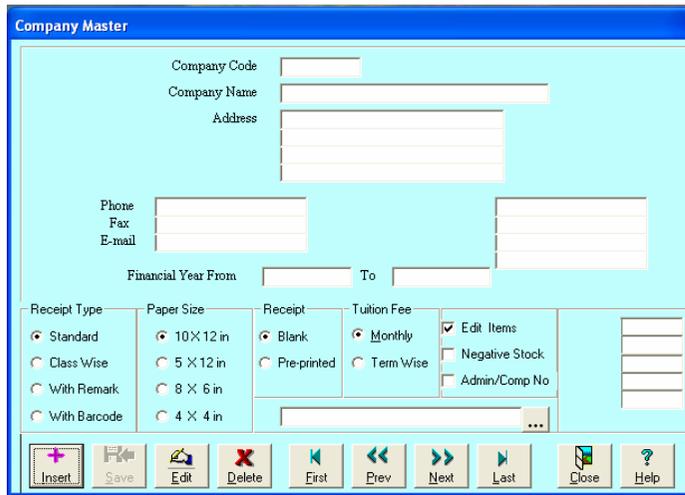
7.   In create branch screen first click 'Insert' command button then type Branch Code then press Enter Key and type the Branch Name. At least one branch should be created. Now click on save button & save it, your Acculekhaa Software is ready to use.
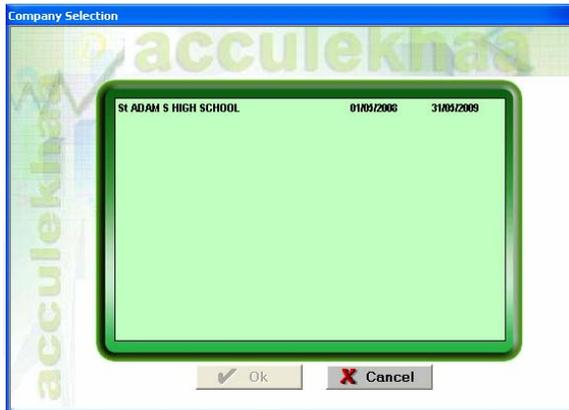
8. When you click Acculekhaa icon on your desktop you will get company selection window select or click the company and press OK button. If you have given any password then it will ask for user name and password. Enter the user name and password to open. If you are not getting this screen and if you are getting screen for registration then call Acculekhaa Software Pvt Ltd for help. Error your demo period is over or it is reminding for the Annual maintance contract. and you have to activate once again by phone or by mail.
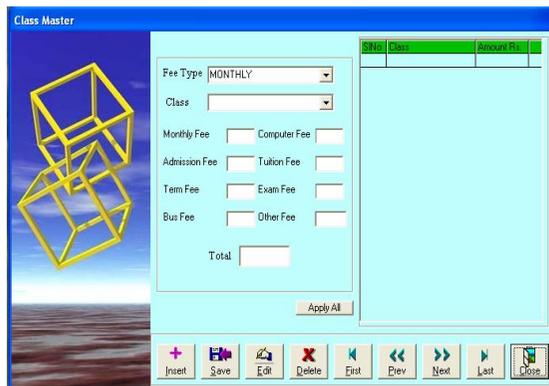
Fee Setup

This option is used for those who maintain fee collection annually or term wise or semester wise. In this option you can assign the fee class wise Monthly, Term Wise, Semester Wise etc.
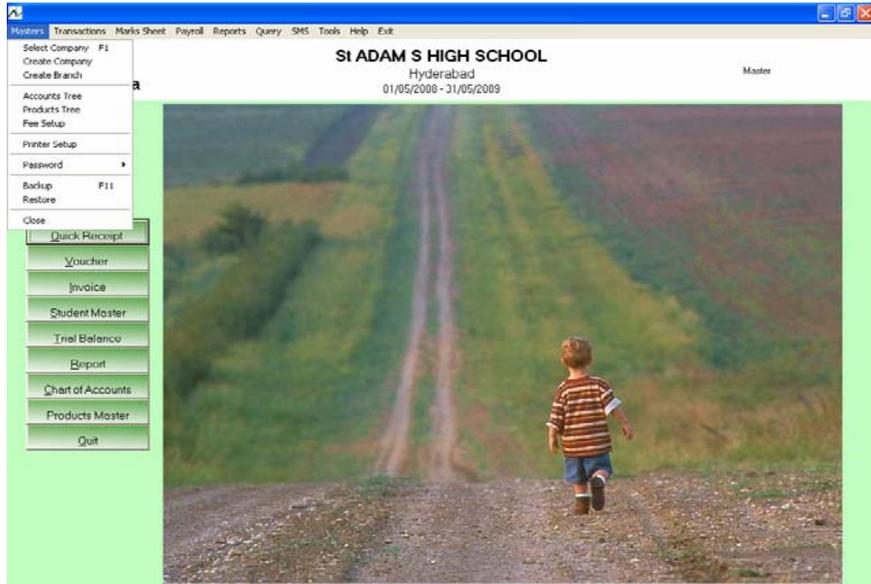
Select Company - Select or Changing Financial year or Company. If you have more than one company and if you want to logon to other company, in main press F1 for selecting Company or press right click.

Create Company – Create New Company or New Financial Year, if you want to create more than one company in same package.

Create Branch – Create New Branch.

Chart of Accounts – Creating a General Ledger Head with Subgroup

Products Tree – Creating a New Product or Store Items

Class Master – Define Fee Class-wise

Printer Setup – Setting different type of Printers

Password – Creating or Changing of Password Including Users Right

Backup – Daily Backup on system

Restore – Restore Backup from system with Backup Dated.

Profit & Loss - Annual Report

Balance Sheet - Annual Report

Trial Balance – Trial Balance will generate automatically after posting of voucher or after creating of invoice, it will post the entire amount to appropriate account head.

TB With Schedule – This option will give the information of TB with sub total and group total.

Cash Flow Statement - Monthly Cash Received and Cash payment

MIS – Basic Information about Income, Expenses, Asset and Liabilities

Day Book – Daily Sales, Purchase, Cash Book and Bank Book Report

Ledger – Ledger will print all the information regarding particular head.

Inventory – It will handle all the sales and purchase activities

Sales Register – It will give the details sales with bill no, date, customer name amount etc.

VAT Sales Register – It will give the information about Tax Sales value.

Sales Return – This option is basically used for maintaining stock.

Purchase – Your entire purchase bill will be entered into this option

Purchase Return – Any damage of maintaining of stock book.

Stock Register – Closing Stock of day.

Chart of Accounts

Acculekhaa Accounts Master is simple, single window screen to create General Ledger, Sub Ledger, Accounts Main Schedules, Sub Schedules, Groups, Sub Groups and many more user defined categories. You can create unlimited number of Groups. General Ledger Creation, flexible account codes with dual coding facility i.e. with code number or without code number.

Press Double Click for selecting categories then press Insert Key for creating Ledger Account. Press Enter Key for Next Field, you can press Numeric Code or simply leave and press Enter Key for next field. Enter Debit or Credit Amount.

For changing of group, deleting or editing select Head with Mouse Pointer then Press **Right Click** then you will get the menu as shown here. **Change Group** – For changing Group Income, Expense, Cash, Bank **Delete** – For Deleting of Ledger Account, if any. If Transaction existing then first removes all transactions of that account then only GL account will be deleted. **Insert** – This option is used for creating new GL head or you can use Insert Key also for this option. **Edit** – This option is used for change of the name of GL account. **Copy** – Copy from one group to another group **Paste** – First click copy option take mouse pointer to appropriate group and click paste.

Note : As you define your tree your Reports are in Same Manner.

Product Creation
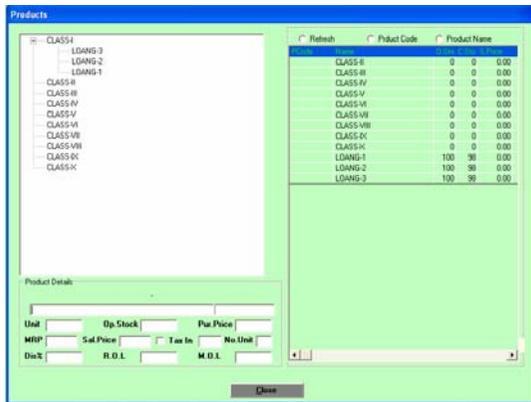
Acculekhaa Product Master is simple, single window screen to create Product Category, Groups, Sub Groups and many more user defined categories. You can create unlimited number of categories. Product Creation is a flexible dual coding system i.e. with coding or without coding (Code Number should be Numeric). Press Double Click for selecting categories then press Insert Key for creating Product. Press Enter Key for Next Field, you can press Numeric Code or simply leave and press enter key for next Field, Enter Unit of Measurement, Opening Stock, MRP, Sales Price. Purchase price etc.

This Products Master will help you to create products which you deal like Text Books, Note Books, Pencils, Rubber, Belts, Ties etc. First you have to create Product/Items then Closing Balance or stock in hand. After that you have to enter all the products you purchase. Then you can make Cash Sales or Credit sales. It will automatically deduct the stock and update the account of customer/cash account.

Item Name – First select the Group, press Insert Key, enter the Product name then Press Enter Key

Item Code – Item Code is a Numeric Field. In this field you have to enter Numeric Code for Product

Unit – Unit is a text field where you can enter unit of measurement like No, Kg, Box, Liter etc.

Opening Stock – In this field you have to enter the stock in hand.

Purchase Price – This field is an optional field. If you want to enter purchase price, you can enter.

MRP – This field is also an optional field. If you want to print MRP in your invoice.

Sales Price – In this field whatever amount you will enter it will appear in invoice

Tax – If Check Box Tick then Tax Included or Excluded then press tax percentage

No of Unit – In this field you can enter the number of quantity like 12 means one dozen, one box may be containing 24 No or in stationary items rate per 1000 etc.

Voucher Entry

Acculekhaa Voucher Entry is simple, single window screen to enter Multiple Vouchers like Receipt, Payment Journal, Contra, Debit Note and Credit Note etc. Voucher Entry is flexible dual coding system i.e. Alpha Search with Ledger Head, you can enter numeric code for entering voucher. Before entering a voucher press appropriate Function key for Selecting Voucher Type and press 'Insert' key or Insert button.

F1 - Payment

F2 - Receipt

F3 - Journal

F4 - Debit Note

F5 - Credit Note

F6 - Contra

F7 - Sales Voucher

F8 - Tax Sales Voucher

F9 - Sales Return Voucher

F10 – Purchase Voucher

F11 – Purchase Return Voucher

F12 - Set Date

Payment – If you are making any payments towards salaries, rent etc. by cash or bank, those will be entered through payment voucher

Receipt – With this option you can enter the Mis receipt of Fees Receipt from student with fee details.

Journal – Journal voucher is used for Journal adjustment.

Contra – with this option you can use all of your cash deposit or cash withdrawal from bank

Sales & Purchase – this option will generate automatically when you raise the invoice.

Invoice/Sales Entry

Acculekhaa Invoice Entry is simple, single window screen to enter Multiple Invoice type like Sales, Tax Sales, Sales Return, Purchase and Purchase Return. Invoice Entry is flexible dual coding system i.e. Alpha Search for the Product or customer, you can enter numeric product code for finding products. Before entering Invoice press appropriate Function key for Selecting Invoice Type.

F7 - Sales Invoice

F8 - Tax Sales Invoice

F9 - Sales Return

F10 - Purchase Invoice

F11 - Purchase Return

F12 - Set Date

For entering a new invoice first you select the appropriate function key then press Insert Key or Click Insert Button, Select the Customer or Student Name if Customer Name is not there then press F1 Function Key and enter customer name and select the option of post to ledger. Then you have to enter DC number, Order number, LR number with Dates. Select the Product by using up arrow or down arrow press enter. Enter the quantity you want to sale, amount will appear in the screen automatically from the product master if you want to edit amount you can also edit. (If your cursor is not moving to next Item then press Click Ins-Trn Button. After creating an invoice you can save the invoice. Then it will ask for printing, you can select the print option or you can export.

Student Data Entry

Acculekhaa Student Master is simple, single window screen to enter all the student information. Phone Number, Fees Details etc. wherever drop down combo is there you can select the description with up arrow or down arrow or else you can enter new text and it will be added for next time.

Date – Date field will appear automatically as System Date.

Computer Generated Key – This Field will be generated automatically. This field is unique. This will help you to find the student name or posting or collecting the fee or details.

Class – In this Field you can select the class but for creation of class or section you have to go to Account Master, under the head of Students you have to create the class with section.

Medium – Select the medium for teaching like English, Telugu, Hindi, Urdu etc.

Syllabus – Syllabus also you can define as you wish i.e. CBSE, ICSE etc.

Admission No – Admission Number you can set automatically or you can give externally with alpha numeric. For Alpha Numeric you have to select in company master. For alpha numeric Primary key should be computer generated number. If you want to make Admission number as Primary Key then it should be Numeric.

Roll No - Roll Number is an Optional Field. You can leave it blank and feed it later on.

Student Name – Enter Student Name first then initial or title.

F/G Name – Father or Guardian Name

Occupation – Business, Self Employee, Govt. Employee etc.

Annual Income – Parents Annual income

Address – Address for Correspondence

Area – For finding the area wise

City – For finding the city wise

Gender – For finding out the number of male and female students

Date of Birth – Giving attention to the birth day of students.

Age – For finding out age group of students

Religion – For finding out religion wise status

Caste – For finding out caste wise status

Mother Tongue – For finding out Mother Tongue wise status

Blood Group – For finding out specific blood group of students

Phone No – For finding out the Residence, office phone number and cell number

Email – E-mail address for communication

Student Photograph – Double click the photograph option you will get browse option. From there select the image path and image name.

Admission date – Admission Date is compulsory. The date of joining of candidate in the school has to be given here.

Yearly Fee – Once you enter the yearly fee then no need to give fee details.

Old Student – Finding the difference between the new joining student and existing student

Fee Type – You can define fee as Monthly, Term Wise, Semester wise, Quarterly, Half yearly or annually.

Monthly Fees Details – Set the monthly fee which has to be collected form the student. Fees description you can assign in receipt format.

Due List Generation (Fee Process)

Fee Process option is used for monthly process of fee. Select the fee option to be processed like monthly fee, term fee, computer fee, bus fee. Select whichever fee you want to process. Example, term fee need not be processed every month. Special fee also you can select for old student or new student or for both. After selecting the option, click Ok button. If you wrongly process the fee, then enter the date with last process and press Enter key click remove button.

Due List

Fee Receipt Entry

Fee Receipt Printing

User Define Report

This option is one of the powerful tools in Acculekhaa accounting software. In this option you can choose information as you want like Name, Area, City Religion, Caste, Date of Birth and many more. Then you have to give condition like equal to, greater than, Smaller than etc.

Trail Balance with schedule

Trial balance with schedule this option will give the information about you trial balance with the schedule total and group total. With this option you can transfer your data to word or excel or notepad. This will help for your year end process.

(for generating this report you have to press Alt+G in main menu)

MIS Report

With the help of this report all the basic information are at your finger tips. Your income and expenses, asset and liabilities position you will know. If you want more details then just double click on the particulars, you will get the information until you will get the voucher. (For this option have to process report from main menu and you have to press Alt+G for Generate)

Cash Book & Bank Book

This option will help you to take the statement of cash and bank with receipt and payment. Same statement you can be used for your bank reconciliation. First you tick the bank name or cash name then press enter key and type from and to date then press ok. You will get the statement on notepad.
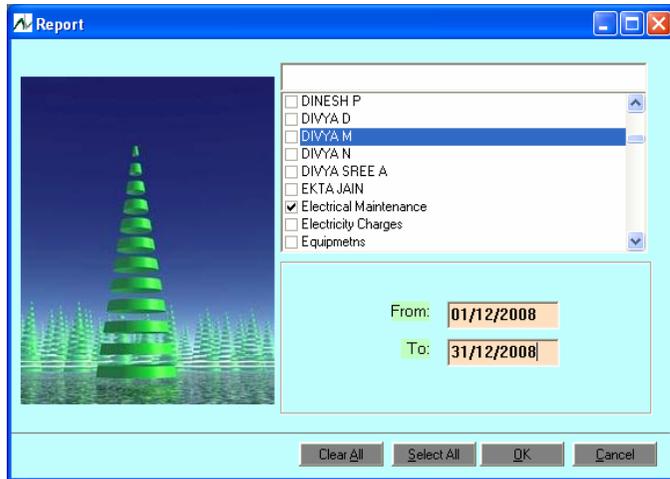
General Ledger

General Ledger Report will help you to take the printout about our general Accounts. First you select an account head and press Enter Key and give the date and click ok button.

Student Statement

Taking statement of student during the period from and to what fee student has to pay what fee he has paid or yet to be paid.

Cash Flow Statement

Monthly Income and Expense. Income which your received in a month and at the same time you will get what payment you made during the month with head wise. To select this option go to report, to generate this report press Ctrl+G or Alt+G.

Balance Sheet

Ctrl+G or Alt+G after using this option select process date from and to or as on date.

Profit & Loss

Ctrl+G or Alt+G after using this option select process date from and to or as on date.

Closing Balance Posting
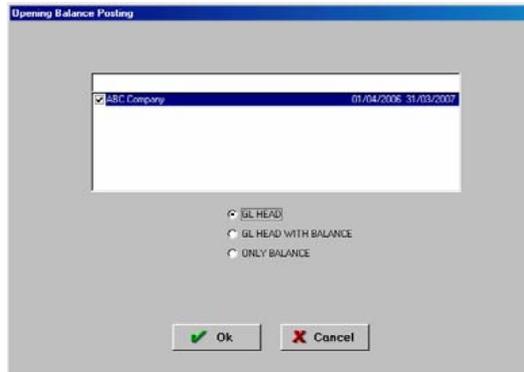
With this option you can post all the closing balance or your ledger account to new company or other company. This option you can use later on also. With this option you can transfer only GL Head, GL Head with Balance on only Balance also.

Closing Stock Posting

With this option you can post all the closing Stock to new company or other company this option you can use later on also. With this option you can transfer Products, Products with closing stock or only Stock in hand.
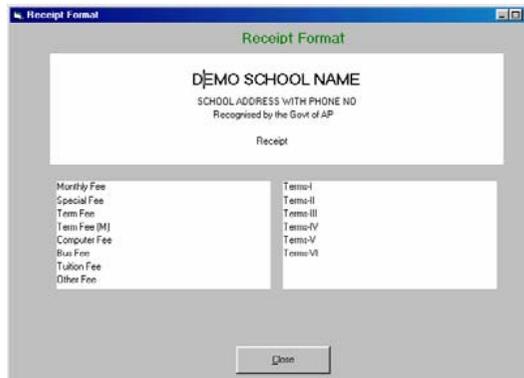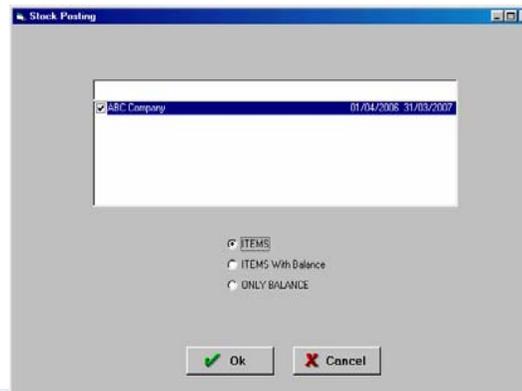
Receipt Format

In this option you can set the receipt header like school Name and Address with receipt description. You can assign the fee details or fee description with term wise description.

Utility
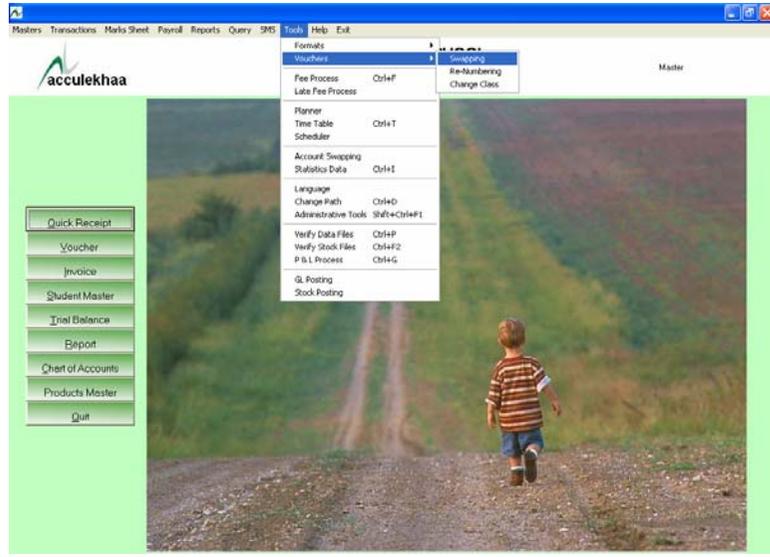
Receipt Format – In this option you can set the receipt Header and fees descriptions.

Voucher – Voucher renumbering with this option you can generate the voucher number automatically. Voucher swapping with this option you can transfer transaction from one account to other.

Fee process – Monthly processing of fee after processing only it will give the details of exact student outstanding.

Late fee process –with this option you can post late fee as per outstanding.

Scheduler – this option will help you to make fee schedules for the entire year.

Account Swapping – this option is basically use for a transaction from one account to other account

Language – you can set the language for entering a description but you has to load language font.

Verify Data File – If you are getting any balance mismatch or error then you can use this option.

Verify Stock File – If you are getting any difference in stock then you can use this option.

Closing Balance Posting – If you are having more the one company and you want to transfer the closing balance from one company to other

Closing Stock posting – If you want to transfer the closing balance of stock to new company of other financial year.

Password Creation

First you have to click insert button then select user type as master and write the user name with password and confirm password give all the rights and save it.

For user creation select the user type as user. User can't modify or create the password only master can create or alter the password option. User can alter his own password.

Time Table

INTER AMERICAN SCHOOL
Recognised by the Govt

T I M E   T A B L E

Class: III

MON	HINDI	ENGLISH	TELUGU	MATH	GK	SCIENCE	COMPUT
MON	LAXMI	STANLY	VIJAYA	RAJU	VIN	SRIDHAR	SANTOS
TUE	HINDI	ENGLISH	TELUGU	MATH	GK	SCIENCE	COMPUT
TUE	LAXMI	STANLY	VIJAYA	RAJU	VIN	SRIDHAR	SANTOS
WED	HINDI	ENGLISH	TELUGU	MATH	GK	SCIENCE	COMPUT
WED	LAXMI	STANLY	VIJAYA	RAJU	VIN	SRIDHAR	SANTOS
THU	HINDI	ENGLISH	TELUGU	MATH	GK	SCIENCE	COMPUT
THU	LAXMI	STANLY	VIJAYA	RAJU	VIN	SRIDHAR	SANTOS
FRI	HINDI	ENGLISH	TELUGU	MATH	GK	SCIENCE	COMPUT
FRI	LAXMI	STANLY	VIJAYA	RAJU	VIN	SRIDHAR	SANTOS
SAT	HINDI	ENGLISH	TELUGU	MATH	GK	SCIENCE	COMPUT
SAT	LAXMI	STANLY	VIJAYA	RAJU	VIN	SRIDHAR	SANTOS

Mark Sheet Module

F7-Mark Sheet Setup

F8-Marks Entry

F9-Mark Sheet Printing

Step-1 (Exam Type)

Define the Examination type, Max Marks and Minimum Marks with Paper.
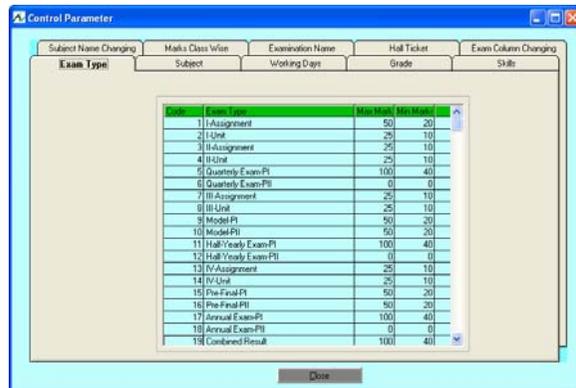
Setp-2 (Exam Name)
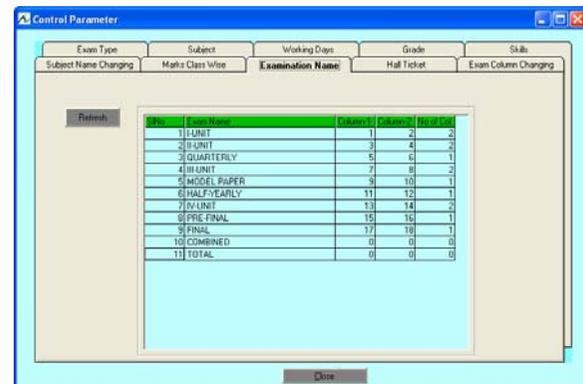
Define the Examination Name with Data Entry Column Number in marks entry module, and also you can define Mark sheet printing in single column or Double column like Paper-I and Paper-II.
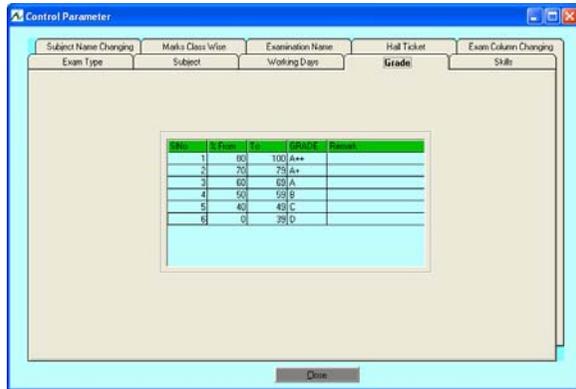
Step-3 (Define Marks)

As you define the Maximum Marks if Setp-1. In this option you have to define Maximum Marks Class wise, Exam wise and paper wise
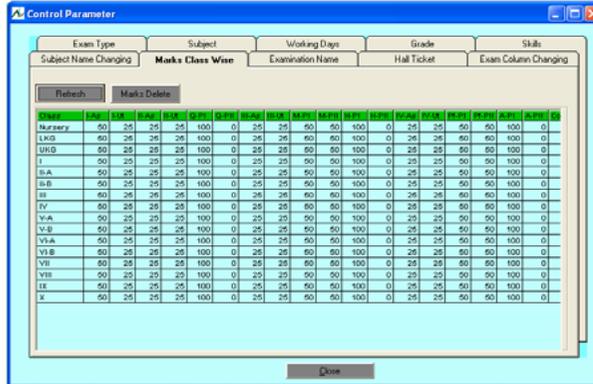
Step-4 (Define Grade)

Defining of Grade you can define grade percentage wise. First you have to assign marks range from and to then you have to define Grade.

Step-5 (Define Skills)

By using this option you can define the student skills type or you can give any user define category.

Step-6 (Define Subject)
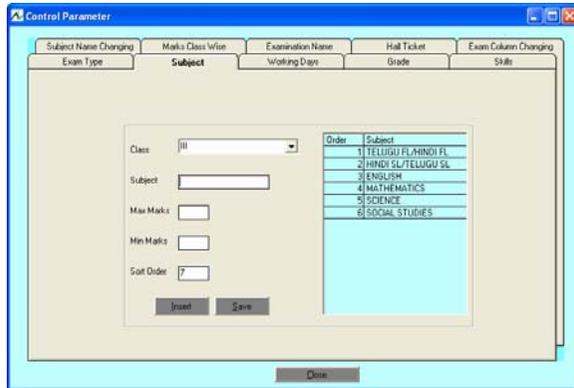
By using this option you have to enter the Subject name along with the printing order in mark sheet. Try to enter the subject name correctly with order.

Step-7 (Define Working Days)

Define the Working day month wise only you should not define the entire year at a time.
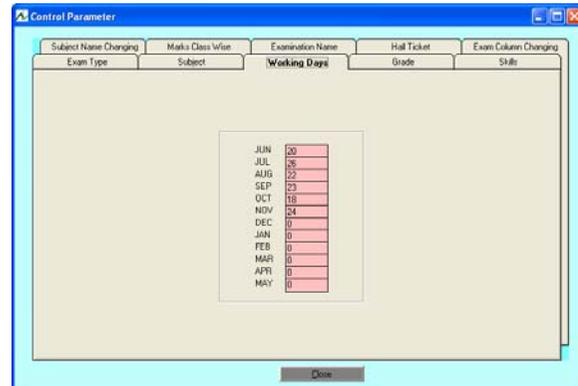
Step-8(Optional)
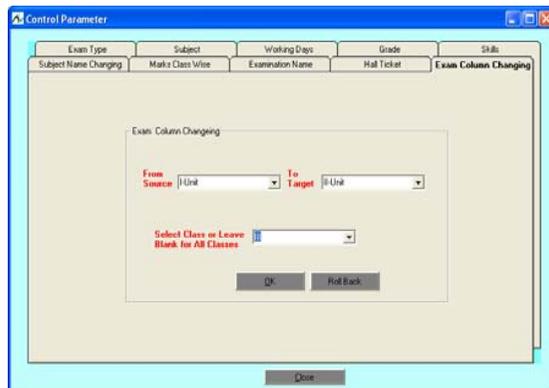
If you want to change the column. For example, suppose you want to transfer all your marks from I-Unit exam to II-Unit exam. You can select this option class wise or all class, suppose enter wrongly then select the same option and select Rollback.

Step-9(Optional)

By using this option you Can change Subject name after entering the marks also. Example select Class > Select Subject Name > enter the new name. Same time you can delete the subject also.

Step-10 (**Hall Ticket**)

By using this option you can take printout of Hall Ticket, you can define the Examination Date and time along with remarks.

Step-11 (Marks Entry Class Wise) F8

This option is used for entering the marks. First Select the Class > Select Exam Type > select Subject Name which marks to be enter > create data. Then enter the marks of the entire student at a time by roll no wise.

Step-12(Marks Entry Student Wise)

If you want to enter all marks single student wise then press F8 key and then double click on the student name then you will get this screen you can enter all the subject marks of single student.

Step-13(Monthly Attendance)

By using this option you can enter the monthly attendance of student class and roll number wise before taking marks sheet you must attendance.

Step-14 Skills Entry)

If you want to enter the student skills or user define category, in this category you can define grade or marks.

Step-15(Mark Sheet Printing)

By using this option you can take the print out of all your examination or report card. Before using this option you have to enter the monthly attendance and skills. You can select all the examination in single column or double column example Paper-I or Paper-II.

Step-16(Mark Sheet Output)

This is the output of Marks Sheet. You can customize according to your requirement like Printing the Logo, remark, House or User define category.

Step-17

Step-18

Step-19(Certificate)

Payroll

Staff Data Entry

Payroll Process

- Enter Working Days

- Enter Loss of Pay Days

- Enter Salary Advance

- Click Generate Payroll

- View Pay Sheet or Pay Slip

- Take Report of PF

- Prof. Tax

- IT Deduction

Statistics Information(Ctrl+I)

Staff Information

- Type of employee wise
- Designation wise
- Caste wise
- Academic qualification wise
- Professional qualification wise
- Class Taught
- etc

Student Statistics Data

- Class wise
- Caste Wise
- Religion wise
- Age wise
- Mother tongue wise
- Area wise
- etc

Examination Result Statistics

- Maximum Marks Class wise
- Minimum Marks Class wise
- Grade wise
- Sort Class Wise
- etc

Fee Statistics Data

- Outstanding fee Type wise
- Outstanding fee Class wise
- Outstanding fee Maximum wise
- etc

SMS Module(Ctrl+A)

- **Due amount**
- **Class wise**
- **Amount wise**
- **Attendance**
- **Message**
- **Announcement**
- **etc**

Student ID Card

By using this option you can directly enter the student data and take print of Id card's else you can import data form student data base. This option you can use of staff id Card's printing.

Image Synchronization
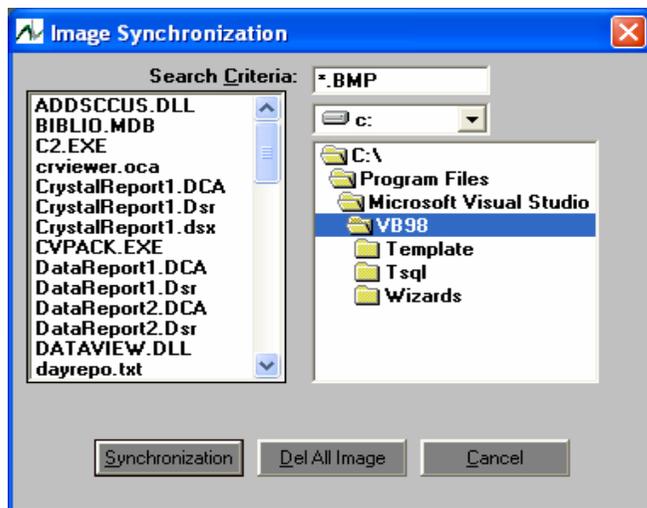
By using Synchronization option it will automatically link image with student data. You have to store photograph in bmp format, and save it Admission No as file name in IMAGE folder.

Import data from Student Database
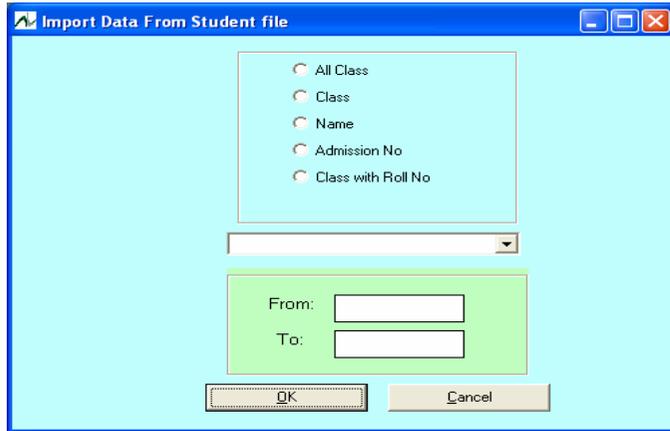
By using this option you can import data from student master for id card printing. You can import data on following condition wise.

Id Card Output

After taking print out you can go for lamination. There is various type of ID card's example: Plastic, RF card, MF card, Smart Card etc.

Address Label(Ctrl+Q)

To, Mr ARCHIT P(III) S/o VENUGOPAL P H.NO:1-8-479 CHIKKADPALLY HYDERABAD	To, Mr GAUTHAM M(III) S/o NARSING RAO M H.NO:1-8-258 CHIKKADPALLY HYDERABAD
To, Mr CHAITANYA KUMAR V(III) S/o SRINIVAS RAO V H.NO:1-8-2/4 CHIKKADPALLY HYDERABAD	To, Mr JAYANTH K(III) S/o MURALIDHAR K
To, Mr CHANDRAKANT K(III) S/o VIJAY KUMAR K H.NO: HYDERABAD	To, Mr NARASIMHA RANGAN U R(III) S/o RAMA PRASAD U R H.NO:1-8-33 CHIKKADPALLY HYDERABAD

By using this option you can take print out of the address of the student on the various condition wise.

Notice to Guardian

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                  INTER AMERICAN SCHOOL
To,
VENUGOPAL P              NOTICE              09/01/2009
ARCHIT P
III

Dear Sir

Your Child fee due as on this day is

              Net Due :      1,200.00
Kindly pay the fee on and before 12/12/2009

                                        Authorised Signatory
──────────────────────────────────────────────
                  INTER AMERICAN SCHOOL
To,
SRINIVAS RAO V           NOTICE              09/01/2009
CHAITANYA KUMAR V
III

Dear Sir

Your Child fee due as on this day is

              Net Due :       130.00
Kindly pay the fee on and before 12/12/2009

                                        Authorised Signatory
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By using this options you can send due notice to parents. You can define your own header and footer text in receipt format.

Definitions

BUSINESS   It is an activity which in Value Exchange of Goods/Services with the intention of earning income and Profit.

BUSINESS TRANSACTIONS   It refers to any transaction dealing or event, which involves transfer of money or money's worth between two parties. Events like purchase and sale of goods receipts and payments of cash etc are examples of business transaction.

CASH TRANSACTIONS when payment for business activity is made immediately it is called cash transaction.

CREDIT TRANSACTIONS when the payment is postponed to a future date it is called credit transaction.

NON-CASH TRANSACTION a non-cash transaction is business transaction where there is no payment or receipt of cash either immediately or at a future date. Example depreciation, bad debits etc.

PROPRIETOR the owner of business is called proprietor. He invests capital in the business with the intention of earning profit.

CAPITAL it is the amount invested by the proprietor in the business. It is also called owners equity i.e. owners claim against the assets.

DRAWING it is the value of cash or goods withdrawn from the business by the owner for his personal use.

GOODS it refers to commodities, articles or things in which a trader deals. Goods refer to commodities or things intended for resale. Unsold goods lying in a business concern or any given date are called stock.

DEBTOR a debtor is a person who owes money to the business (Customers)

CREDITOR a creditor is a person to whom the business owes money. (Suppliers)

ASSETS: Assets refer to any properties or things owned by a business concern including the amount due to it from others. Examples: building, machinery, stock, cash, bank balance, investments etc.

LIABILITIES The term liabilities refers to debits or amounts due from a business to others either for money borrowed or for goods or assets purchased on credit or services received without making immediate payment. This include bank loan, over draft, cash credit, outstanding expenses etc.

EQUITY All claims against the assets of business are called equity. The claim of outsiders is called creditors equity or liability. The claim of the proprietor is called owner's equity or capital.

BOOK DEBT The amount due from a debtor is called book debit because it is the amount due from debtor as per the books of account.

GOOD DEBT It is a debt which is fully recoverable

BAD DEBT A debt, which is irrecoverable, is called bad debt.

REVENUE: Revenue refers to the earrings of a business. It includes the sale proceeds of goods, receipts for services and earnings from interest, commission etc.

EXPENSES: It is the amount spent in conducting business activities. It is the expenditure in return for some benefit   Examples: salary to staff, rent etc.

LOSS: Loss refers to money or moneys worth given up without any benefit in return. It is an expenditure in return for which no benefit is received. Loss of goods by fire, damages paid to others are the examples of losses. Loss is different from of expenses, an expenses brings some benefit, whereas loss does not bring any benefit. Rent paid is an expense but goods destroyed by fire is a loss.

DEBIT: To debit an account means to enter the transaction on the debit side of the account

CREDIT: To credit an account means to enter the transaction on the credit side of that account

ENTRY: The record of a transaction in a voucher is called entry. In practice the term is used for record made in any book of account.

POSTING: posting is the process of entering in the ledger the information already recorded in the journal or subsidiary books.

BOOK OF ACCOUNTS: Book of accounts refers to suitably ruled account books in which business transactions are recorded. Tree are mainly two sets of books of accounts
   1)   Journal
   2)   Ledger

JOURNAL: it is an account book where business transactions are first recorded. It is a book of original entry.

LEDGER: it is a book in which various accounts are opened.

RECEIPT: The amount received form a customer against the sales/service/job-work/loan or any other purpose by cash, cheque or DD.

PAYMENT: The amount paid to supplier, expenses, commission, towards purchase is called payment.

VOUCHERS: Book of accounts refers to transaction before entering to a book of account or ledger. Vouchers containing the information about debtor or creditor, date, amount, description, passing authority, paid by or received by etc.

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