

Scanned Documents

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 Der: Accounting
 Course: Accounting for specialised business (MCC206)

Freight charges: They are the main charge collected against the transportation of the goods

Passage money: Passage money is collected from the passengers in advance of passengers travel.

Surcharge: Surcharge is an additional freight in the form of surcharge on the freight

Stowage charges: loading and unloading of goods called stowage charges and should be debited from the voyage account

Bunker cost: cost of water, coal, diesel, fuel, etc used for the purpose of voyage is called bunker cost and may be debited from the voyage account

~~Dr Client's ledger - Cash or
Date particular office debit / Date of particular office credit
 20 June cash advance 120,000
 25 June cash advance 11~~

31/6
 Date particular
 1 June cash
 15 June cash
 20 June cash
 25 June cash
 30 June cash
 31 June private

Date particular
 20 June cash
 25 June cash
 31 June cash

20/1 Profit