

FADAKARWA

A kan: Sanin makamar kasuwanci

Kashi na 3b: Nau'o'in bayanankasuwanci

Mahimman abubuwa

Irin bayanankada a ke tarawa a harkar kasuwanci suna da yawa. Amma, bayanankada za a iya tarawa sun dogara ne ga yanayin kasuwancin. Mafi yawan lokaci wadannan bayanai sun hada da:

Depending on the nature of business, the type of records usually includes:

Type of records	Information collected	Information shown
1 Cash book	Revenues and expenses in cash	Shows how much cash the cash box contains
2 Purchase records (expenses)	All items and services bought	Shows how much you have bought and how much money was spent on which items and services
3 Sales records (revenues)	All items sold	Shows how much you have sold, which items sold best, which items did not sell well, who are your best customers
4 Records of debtors and creditors	Items sold on credit, items bought on credit	Shows how much customers owe you and how much you owe to suppliers

1. RIJISTAR CINIKI

Rijistar ciniki wani littafi ne wanda a ke rubuta bayanankin da a ka yi yau da kullum, na kudi hannu, ba chakin banki ko, bashi ba, a cikinsa. Rijistar ciniki tana aiki ne kamar aljihun mutum, inda yake ajiye kudinsa. Duk lokacin da kudi suka shigo masa, zai sa a ciki, kuma duk lokacin da zai yi sayayya daga ciki zai dauko kudi.



Watau idan anyi sayyaya an biya dan kasuwa zai rubuta bayanin cinikin a cikin wannan littafin. Haka kuma idan dan kasuwa ya yi sayayya ya biya kudi hannu to sai ya rubuta bayanin a cikin littafin. Abin da ya rage idan an cire kudin da a ka batar daga wadanda suka shigo, sune rara, kuma su ya kamata a samu a cikin ma'ajiyar ciniki.

2. BAYANIN SAYE-SAYE

Da zarar dan kasuwa ya yi sayayyar da ta shafi kasuwancinsa, kayan da zai sayar ko wadanda zai yi amfani da su wajen tafiyar da harkokin kantinsa, misali, alkalami to, sai ya rubuta a littafinsa na bayanin saye saye. Ko da ladan sufuri ya biya domin dakon kayan kanti ko zurga-zurgarsa wajen sayo kayan ko zuwa wurin abokan harkarsa, to sai ya rubuta a wannan littafi.

3. BAYANIN KARBUWAR KAYA A KASUWA

Haka kuma duk lokacin da dan kasuwa ya sayar da wani abu to maza ya rubuta a littafin ciniki. Wannan zai nuna cinikin da a ka yi a kan ko wanne kaya, wadanne kaya ne suka fi samun kasuwa, wadanne ne basu sami farin jini ba, da kuma bayanin jama'ar da a ka yi harka da su, ko wane da yawan cinikin da ya yi.

4. BAYANIN BASHI

A harkar kasuwanci wajibi ne a sayar da kaya bashi kamar yadda ya wajaba dan kasuwa shima ya karbi kaya bashi. Amma dai ya kamata a rubuta bayanin bashin da zarar an bayar ko an ci. A na ajiye littafi na musamman domin wannan.