Research Paper Accounting

Mulya-Vardhan Lekhankan : Paramparagat Lekhankan ka Vistar Ek Samiksha I

eY;&o/ku y[kkdu % ijEijkxr y[kkdu dk foLrkj ,d leh{kkA

DR. NEERAJ MEEL

ABSTRACT

iLrqr 'kks/k&i= eY;&o/ku y[kkdu dk ijEijkxr y[kkdu dk foLrkj dk :i esa n[krk gA ;g vkyksd eY;&o/ku y[kkdu dk dk;{ks= ,oa lkjxfHkr fopkj/kkjk dk o;k[;kfdr djrk gA blesa eY;&o/ku y[kkdu dh mfpr ,oa ipfyr fof/kvksa dh lekykpuk dh x;h gA eY;&o/ku y[kkdu crkrk gS fd fdlh Hkh dEiuh dk e[; /;s; lEifr dk fuekZ.k djuk gksrk gS vkj bl lEifr dk dqN foHkktu ?kVdksa esa cVokjk gksrk gA ,slk blfy, gksrk gS D;kfd eY;&o/ku y[kkdu dh /kkj.kk ;gh gS fd lEifr dk fuekZ.k ,d lkefgd iz;kl gS tks ,d miØe nokjksa Lo;a dqN deZpkfj;ksa dk iz;klksa ls gh lEHko gA

KEYWORDS

ikDdFku

fdlh Hkh dEiuh dk e[; /;s; lEifr dk fuekZ.k djuk gksrk gA ;fn og lEifr dh mRifr ugha dj ikrh rks ml dEiuh dks lekt ij ,d cks> le>k tkrk gA bl izdkj fdlh Hkh dEiuh nokjk mRiUu dh x;h lEifr dk lekt dh foHkUu ?kVdksa esa cVokjk gksrk gA vr% fdlh Hkh dEiuh vFkok LkLFkk vFkok 0;olk; dh e[;r% nks fØk;sa gksrh gSA

v- lEifr dh mRifr] rFkk ¼c½ mRiUu dh x;h lEifr dk cVokjkA

mRiUu gbZ lEifr dks bl y[kkdu dh vUrxZr eY;&of/kr mRifr¼Value Added Generated½ dgrs gSa rFkk cVokj dks eY;&of/kr cVokj¼Value Added Distributed½ dgk tkrk gA

eY;&o/ku y[kkdu ls ifjp; ,oa vFk

^eY; o/ku y[kkdu* 'kCn nks 'kCnksa dk ls;qä gA ;Fkk& eY;&o/ku ,oa y[kkduA tgk eY;&o/ku dk vfHkik; ml lEifr ls yxk;k tkrk gS tks ,d miØe nokjk Lo;a dqN deZpkfj;ksa dk iz;klksa ls cukrk gA ogha y[kkdu dk vfHkik; bl y[kksa esa vfdr djuk gksrk gA

Hkkjrh; pkVMZ ,dkm.VsaV lQLFkk nokjk Hkh bl ifjHkkf"kr djrs gq, dgk gS fd ^^eY;&o/ku* fdlh mRikn vFkok lok dh Lo:i] LFkku ;k miyC/krk esa ifjorZu ls mldk eY; esa gbZ vfHkof/k gA vFkkZr bles ckgj ls [kjhnh x;h lkexh vFkok lok dh ykxr dk lfEefyr ughs fd;k tkrk gA bl ^of/kr eY; Hkh dgrs gSA**

bl ls dqN :i esa fuEu izdkj ls i;Dr fd;k tk ldrk gS&

Value Added= Sales- Bought-ins

vFkkZr eY; o/ku mRifr Kkr djus dh fy, geas nks enksa dh vko';drk gksrh gA ;Fkk& fcØh rFkk ckgj ls Ø; dh x;h oLrqvksa o lokvksa dh ykxrA dqy fcØh esa ls ckgj ls [kjhnh x;h leLr oLrqvksa ,oa lokvksa dh ykxr ?kVk nh tkrh gA

eY;&o/ku mRifr dk foHkktu i{kksa ;Fkk& deZpkjh] foÙk ik"kd] ljdkj o 0;olk; esa iufofu;kx vkfn esa forj.k gksrk gA

mijkDr fo'ys"k.k dh i'pkr~ dgk tk ldrk gS fd &

^^eY;&o/ku y[kkdu og ifØ;k gS ftlesa 0;olk; esa of/kRk eY; dh fdruh mRifr gbZ vkj mldk forj.k fdl izdkj gvk gS dk y[kk tk[kk fd;k tkrk gA** bl izdkj l/kkfjr fd;k x;k fooj.k i= eY;&o/ku fooj.k i= dgykrk gA

eY;&o/ku y[kkdu dk egÙo ;k ykHk

e[; :i ls eY;&o/ku y[kkdu dk dk;Z fdlh lLFkk ;k dEiuh dh iR;sd ?kVd dk fooj.k iLrqr djrk gS tks ;g bfxr djrk gS fd bl y[kkdu nokjk iR;sd ?kVd dk fooj.k Lk/kkfjr fd;k tk jgk gA vr% lHkh dk feydj ,d bdkbZ dh :i esa dk;Z djuk pkfg, vkj vIkuRo dh Hkkouk j[kh tkuh pkfg,A ,slk fLFkfr esa dkfeZdksa dh eukofr esa l/kkj vkrk gA tc fdlh lLFkk esa dk;Z ,d bdkbZ dh :i esa gksrk gS ,oa irk ij.kkn;d ,oa mRikndrk dh ;ksrukvksa dk vklkuh ls ykxw fd;k tk ldrk gA tks dEiuh :X.krk dh n'kk dk ikIr dj pkdh gksrh gS mudh lEcU/k esa ;g Kkr djuk dh :X.krk fdruh xEHkhj gS\ vkj bl lEcU/k esa D;k dne mBk;s tkus gS dk irk vklkuh ls yxk;k tk ldrk gA eY;&o/ku y[kkdu lcls cMh lfo/kk inku djrk gS rY;uq;rk dh tk ijLij ifrLi)k dk l0;ofLFkr ,oa lfu;kfdr djus dh lkFk LoLFkrk Hkh inku djrk gA

iR;sd foHkkx dk iFkd&iFkd eY;&o/ku Kkr djds ;g fu'p; fd;k tk ldrk gS fd dkuk foHkkx bl lhek rd vykHknk; d gksk x;k gS fd ml cUn dj fn;k tk;A blh izdkj vuqikr fo'ys"k.k ,oa Hkkneyd fo'ys"k.k dh lgk;rk ls ,d lekt'kkL=h dks egÙoiw.kZ lpuk,a ikIr djus esa vklkuh Hkh gks tkrh gA eY;&o/ku y[kkdu bl ckr dk Li"V fp= iLrqr djrk gS fd fdrus eY; o/ku dh mRifr gbZ vkj ml dk fdl izdkj forj.k gvk gA bl ;g ,d lkekftd vd{k.k dk ;g tkudkjh inku djrk gS fd eY;&o/ku dk cVokjk U;kfpr gvk gS ;k ughA vFkkZr lkekftd vd{k.k or~eku le; dh ,d vfuok;Z vko';drk gS ml vko';drk esa Hkh eY;&o/ku y[kkdu ,d l'kDr lk/ku dh :i esa dke esa vk ldrk gA

eY;&o/ku dh x.ku fof/k;k

eY;&o/ku dh x.kuk grs or~eku le; esa e[; :i ls nks fof/k;k ip-fyr gS& ¼v½ ;kxkRed fof/k ,oa ¼c½ _.kkRed fof/kA

¼v½ ;kxkRed fof/k& bldh vUrxZr mu lHkh enksa¼ etnjh o oru] eY;gkl] fdjk;k] dj] nj o chek] C;kt] deZpkfj;ksa dk fn;s x;s vuqykHk] mifj0;s lEcU/kh vU; [kpsZ rFkk dj ls io ykHkksa dk ;kx yxk;k tkrk gS ftuls eY;&o/ku gksrk gA bl izdkj dk ;kx eY;&o/ku dh mRifr dk n'kkZrk gA bl ,d fooj.k i= dk :i esa fuEuor n'kk;k tk ldrk gS&

Value Added Statement

eY;&o/ku fooj.k i=

fooj.k	jkf'k
etnjh o oru	XXXX
eY;gkl]	XXXX
fdjk;k]	XXXX
dj]	XXXX
nj o chek]	XXXX
C;kt	XXXX
deZpkfj;ksa dk fn;s x;s vuqykHk]	XXXX
mifj0;s lEcU/kh vU; [kpsZ	XXXX
dj ls io ykHk	XXXX
;kx eY;&o/ku	XXXXXX

¼c½ _.kkRed fof/k&

bl fof/k dh vUrxZr eY;&o/ku Kkr djus grs dqy fcØh esa ls ckgj ls Ø; dh x;h oLrqvksa ,oa lokvksa dh ykxr dk ?kVk fn;k tkrk gS vkj tks 'k"k cprk gS mls eY;&o/ku dgk tkrk gA bl fof/k dh rgr eY;&o/ku x.kuk dk ,d fooj.k i= dk :i esa fuEuor n'kk;k tk ldrk gS&

Value Added Statement
eY;&o/ku fooj.k i=

fooj.k		jkf'k
dy foØ; ;k fcØh		XXXXX
?kVkb;& 1- dPp eky dh ykxr 2- midj.kksa dh ykxr 3- miHkkT; lkexh 4- QVdj vkstkj 5- ejEer ,oa j[kj[kko	XXXXX	XXXXX XXXXX
eY;&o/ku		XXXXXX

EkY;&o/ku dh idkj&
orieku le; esa eY;&o/ku dh nks idkj ikpyu esa gSA bUgsa Øe'k% ldy eY;&o/ku ,oa 'k) eY;&o/ku ,oa Ø; eY;&o/ku fof/k dh uke ls tkuk tkrk gSA eYkr% ldy eY;&o/ku ,oa 'k) eY; o/ku dk eY;&gkl nokjk iFkd fd;k tkrk gSA bu rhuksa gh idkjksa dk fuEuor foLrkfjr fd;k tk ldrk g&

ldy eY;&o/ku&
bldh vUrxZr eY;&o/ku dh jkf'k esa ls eY;&gkl dh jkf'k ?kVkbZ ugh tkrh gSA ;gk ;g eku fy;k tkrk gS fd eY;&gkl dh jkf'k 0;olk; esa iqufofu;kstu dj nh x;h gS vFkkRk eY;&gkl dk 0;olk; dh foLrkj dh fy, fd;k x;k vuqi;kstu ekuk tkrk g] blfy, bls ljf{kr vk; dk Hkkx le> fy;k tkrk gSA

'k) eY;&o/ku&
;g eY; Kkr djus grq dqy eY;&o/ku mRifr esa ls ckgj ls [kjhnh x;h leLr oLrqvksa ,oa lokvksa dh ykxr dh ykxr dh lkFk eY;&gkl dk Hkh ?kVk fn;k tkrk gSA ;gk bl fØ;k dh ihNs ;g /kkj.kk ekuh tkrh gS fd LFkk;h lkEifr;ksa dh eY;ksa esa dHkh Hkh ,d idkj ls ykxr gh gS D;kfd lEifr;ksa dk Hkh ckgj ls vU; enks rjg gh [kjhnk tkrk gSA

Ø; eY;&o/ku&
bl fof/kulkj ftl o"kZ LFkk;h lEifr [kjhnh tkos mlls mlh o"kZ dh ckgj ls Ø; dh x;h lkexh dk ,d Hkkx ekuk tkrk gS] dqy eY;&o/ku mRifr esa ls ?kVk fn;k tkrk gSA

ukV&
Ø; eY;&o/ku fof/k yq[kksa dh mikstu vo/kj.kk (THE ACCRUAL CONCEPT) dh fo:) gS vr% bls rdlaxr ugh ekuk tk ldrk vkj vFhk'k"kuh; Hkh ugh gSA

eY;&o/ku vuqikr
lkekU;r% eY;&o/ku vuqikrksa ls eY; o/ku mRifr ,oa forj.k dk fo'y"k.k fd;k tkrk gS eY;&o/ku vuqikrksa dh lkjxfHkr :i fuEukfdr rjhds ls 0;k[;k dh tk ldrh g&

v- eY;&o/ku foØ; vuqikr &
bl vuqikr dk mnns'; eY;&o/ku dk foØ; dh lkFk lEcU/k Kkr djuk gSA bl vuqikr ls fdlh lLFkk dh d'kyrk dk ekiu fd;k tkrk gSA ekud rkj ij ;g vuqikr ftruk vf/kd gkxk lLFkk mruh gh vkfFkd :i ls d'ky ekuh tk;xhA bls Kkr djus ds fy, eY;&o/ku mRifr esa foØ; dk Hkkx fn;k tkrk gSA

c- eY;&o/ku fu;kftr iqath &
;g vuqikr lLFkk dh fu;kftr iqath dh mRikndrk dk idV djrk gSA bldh vUrxZr db"kh ds vkdMksa ds vk/kkj ij mRikndrk ds mPpkopu dk Kkr fd;k tkrk gSA ;g vuqikr Kkr djus ds fy, fuEu Qkeksyk dke esa fy;k tkrk g&

vuqikr ¾ eY; o/ku » fofu;kftr iqath

l- eY;&o/ku lEifr vuqikr&
;g vuqikr LFkk;h lEifr;ksa ds mi;kx dk idV djrk gS tks lLFkk nokjk LFkk;h lEifr;ksa ds mi;kx dh d'kyrk ls voxr djokrk gSA bl fuEu l= ls Kkr fd;k tk ldrk g&

vuqikr ¾ eY; o/ku » LFkk;h lEifr;k

n- eY;&o/ku lkekftd vkf/kD; vuqikr&
;g vuqikr Kkr djus ds fy, eY;&o/ku esa ls dke esa yh x;h ekuo 'kfDr dh ykxr dk ?kVk dj lkekftd vkf/kD; Kkr fd;k tkrk gSA bl fØ;k esa eY;&o/ku dh etnjh ls ryuk Hkh gks tkrh gSA ;fn eY;&o/ku ls etnjh vf/kd gS rks ;g fLFkfr idV djrh gS fd lLFkk etnjh ds Hkxrku esa l{ke gS ,oa bldh foijhr fLFkfr etnjh ds Hkxrku dh vleFkrk dk c;k djrh gSA bldh vfrjDRk ;g vuqikr ;g Hkh crkrk gS fd lLFkk ds ikl dkfeZdksa ds vfrjDr vU; legks ds fy, fdruk vkf/kD; gSA bl vuqikr dh x.kuk fuEu Lk= ls dh tk ldrh g&

vuqikr l= ¾ eY;o/ku & Je o oru% » eY; o/ku

blh idkj dh epkfjr fgr ¼dkfeZdksa dk nq;ksZx dk ;kstuk ljdkjh Hkkxhnkjh;ksa tkus okys leLr dj½ C;kt ;k ykHkka'k¼iqath dh ykxr½ eY; gkl o jf{kr vk; vkfn eY; o/ku vuqikr Hkh gS ftudh x.kuk bu enksa esa eY;&o/ku dk Hkkx ndj Kkr fd;k tkrk gSA ;s lEkLr vuqikr vi-u&viu {k= dh fLFkfr idV djus okys gksrs gSA vxj ;s vuqikr lqn< gks rks ;s lLFkk dh lqn<rk dk idV djrs gq bldh foijhr detkj fLFkfr dkA

fu"d"k
lEkLr fo'y"k.kRed v/;;u ls Kkr gksrk gS fd eY;&o/ku u doy lLFkk ds vkUrfjd fu.kZ;u esa ,d etcr lk/ku ds :i esa mHkj dj lkeus vk;k gS cfYd lLFkk ds cká i{kdksa ds fy, Hkh bruk gh dkjxj lkfcr gksrk gSA cká i{kdksa bl y[kkdu nokjksa inÙk vuqikr fo'y"k.k rduhdksa dk bLrseky dj lLFkk dh oLrq fLFkfr ls voxr gksrs gq, tMqus ls igys viuk Hkkoh fgrksa dk Hkh vkdfyr dj ldrs gSA Li"V gS fd eY;&o/ku y[kkdu cká i{kdksa ds fy, Hkh lex mi;qfxrk okyk gSA fdlh Hkh dEiuh vFkok lLFkk dk e[; /;s; lEifr dk fuekZ.k djuk gks vkj ;fn dkbZ lLFkk lEifr dh mRifr ugh dj ikrh rk ml dEiuh dk lekt ij ,d ck> le>k tkrk gSA orieku oLrfLFkfr dk xHkhj ,oa l?ku v/;;u ,oa fo'y"k.k ls ;g Li"V gks tkrk gS fd eY;&o/ku y[kkdu ds fcuk fdlh lLFkk ;k dEiuh dh fLFkfr dk vkdyu egt ,d dYiuk gh ekuh tk;xhA lkekftd vdsk.k ds ,d lkr ds :i esa Hkh eY;&o/ku y[kkdu dh 0;k[;k dh tk ldrh gS D;kfd ;g eY;&o/ku dh mRifr ,oa forj.k fdl idkj gvk g ;g fp= c[kch iLrqr djrk gS lkFk gh egÙoiw.k lpuk,a Hkh miyC/k djokrk gSA bl y[kkdu fooj.k esa vkjkfir ykxr viHkkoh jgrh gS ,oa LoLFk ifrLi)k dk tUe nrk gS ftl otg ls ;g vk|kfxd lEcU/kksa esa l/kkj ykus esa l{ke Hkh gSA

REFERENCES

1. Behrend, H. (1978), "Research into Attitudes to Inflation and Incomes Policy," International Journal of Social Economics, | 2. Burns, P. (1978), "Do we Need a New Statement-Cash Value Added?," Accoun-tancy | 3. Cox, B. (1979), Value Added: An Appreciation for the Accountant Concerned with Industry | 4. Department of Trade (1977a), The Future of Company Reports (London: HMSO). | 5. Fanning, D. and Pendlebury, M. (1984), Company Accounts A Guide | 6. Gee K. P. (1977), Management Control and Planning in Inflation (London: Macmillan). | 7. Jaggi, B. (1980), "An Analysis of Corporate Social Accounting in Germany," International Journal of Accounting, | 8. Lewis, R., Pendrill, D. and Simon, D. S. (1981), Advanced Financial Accounting (London: Pitman). | 9. Morley, M. F., (1979), "The Value Added Statement in Britain," Accounting Re-view, | 10. Purdy, D. (1981), "The Value Added Statement: The Case is not yet Proven," Accountancy, | 11. Rutherford, B. A. (1982), "Easing the CCA Transition in Value Added Statements," Accountancy, | 12. Smiddy, P. (1980), "Let's Standardise Value Added Statements," Accountancy, | 13. Woodmansay, M. (1978), Added Value: An Introduction to Productivity Schemes | 14. Zeff, S. A., (1978), "The Rise of Economic Consequences," Journal of Accoun-tancy |