

Groups

- 1) Capital A/c :- Owned, Investment, Partner
- 2) Fixed Assets :- Vehicles, Furniture, Machinery
- 3) Deposits :- MSEB, Telephone, Security, Godown, Rent
- 4) Expenditure :- Partner, payment
- 5) Purchase A/c :- Cash Purchase, Credit Purchase
- 6) Sales A/c :- Cash Sale, Credit Sale
- 7) Bank A/c :- Name of any Bank, without Bank name A/c
- 8) Sundry Debtors :- Receiving the person or firm
- 9) Sundry Creditors :- Giving the person or firm

- 10) Income :- Discount, Commission, Interest receiving
- 11) Investment :- (NSC) National Saving Certificate, Fixed deposits
- 12) Suspense Account :- XYZ person
- 13) Unsecured Loans :- Friends and relatives, Sundry Creditors
- 14) Provisions :- Purchase Return
- 15) Sales Return :- A/c resable / Sundry Debtors
- 16) Stock in Hand :- Materials, Current material
- 17) Cash in Hand :- All types of cash

=====x0x=====