

HEADS OF ACCOUNT	
DESCRIPTION	ACCOUNT
Cash and credit purchase of goods which are for resale purposes	
Goods returned to Suppliers	
Goods returned from customer	
Cash and credit sale of goods	
Amount paid to workers engaged in the production of goods	
The transportation expenses met for bringing the goods purchased to the business place	
Duty paid importing goods or exporting goods	
There are spent to keep the machine in right condition	
Expenses incurred for staff for office tour	
Tea , Snacks etc any amenities provide to staff	
Vehicle repairs, petrol charges all other expenses incurred for maintaining vehicle for office	
Advocate fee, court fee	
sales tax consultant fee, income tax consultant fee	
Type writer service charges , office Cleaning charges , computer services etc	
Insurance Premium on machinery or stock	
DD commission charges	
Gift to customer, free samples	
Commission paid or received	
Discount paid or received	
Rent payable , Salary payable.	
Telephone deposit, Electrical deposits	
Profit on sale of machinery	
Loss on fire, loss on sale of machinery	
Amount paid to cost of medicine	
Interest on Loan, Interest on capital	
Auto fare, Bus fare	
Drawing , goods for personal use	
carriage inwards, delivery van expenses	
Sales man salaries, advertisement	
Donation for pooja	

CLASSIFY THE FOLLOWING ACCOUNTS INTO PERSONAL, REAL, AND NOMINAL ACCOUNT	
Cash	
Wages	
Building	
X & co Account	
Andhra Bank	
Rent	
Capital	
Drawing	
Interest	
Patent	
Debtors	
Carriage inwards	
Dividend	
Goodwill	
Trade mark	
Bad Debtors	
Discount allowed	
Interest received	
Prepaid Expenses	
Secured loan	
Book & periodicals	
Current account	
Outstanding expenses	
Petty cash	
Rent	
Depreciation	
Purchase returns	
Sales	
Purchase	

LEDGER AND GROUPS	
LEDGER	GROUPS
Capital account of Ramesh	
Loan account of ICICI	
Deposited account srilatha	
Suresh Enterprises( suppliers)	
Rakesh Enterprises( Customer)	
Telephone charges Payable	
Furnitures	
Cash deposit	
Raw Material	
Investment in shares	
Staff advance - Kumar	
Personal account kalpana	
Rent Factory	
Frieght inwards	
Wages	
Salaries	
Frieght outwards	
Repairs and maintenance	
Discount Received	
Bad debt written back	
Opening Stock	
Provision for income tax	
Sales Returns	
Advance to staff	

RAMESH YAGATI