

## LAL BAHADUR SHASTRI TRAINING INSTITUTE

SR NO	LEDGER NAME	GROUP	DR/CR
1	CAPITAL AC	CAPITAL AC	CR
2	OPENING STOCK	STOCK IN HAND	DR
3	PURCHASE AC	PURCHASE AC	DR
4	PURCHASE RETURN	PURCHASE AC	CR
5	RETURN OUTWARD	PURCHASE AC	CR
6	SALES	SALES AC	CR
7	SALES RETURN	SALES AC	DR
8	RETURN INWARD	SALES AC	DR
9	BAD DEBTS PROVISION CR	INDIRECT INCOME	CR
10	BILLS RECEIVABLES	CURRENT ASSETS	DR
11	BILLS PAYABLES	CURRENT LIABILITIES	CR
12	CARRIAGE INWARD	INDIRECT EXPENSES	DR
13	CARRIAGE OUTWARD	INDIRECT EXPENSES	DR
14	PLANT & MACHINERY FURNITURE, COMPUTER, MOTOR VEHICLE, BUILDING OFFICE FURNITURE, ASSETS	FIXED ASSETS	DR
15	SUNDRY DEBTOR	SUNDRY DEBTOR	DR
16	SUNDRY CREDITOR	SUNDRY CREDITOR	CR
17	WAGES	DIRECT EXPENSES	DR
18	CASH IN HAND/CASH	CASH IN HAND	DR
19	CASH AT BANK	BANK AC	DR
20	LOAN CR	CURRENT LIABILITIES	CR
21	BANK OVERDRAFT	BANK OD	CR
22	INSURANCE	INDIRECT EXPENSES	DR
23	SALARIES	INDIRECT EXPENSES	DR
24	BANK CHARGES	INDIRECT EXPENSES	DR
25	REPAIRING CHARGE	INDIRECT EXPENSES	DR
26	DRAWING	CAPITAL AC	DR
27	COMMISSION GIVEN	INDIRECT EXPENSES	DR
28	COMMISSION RECEIVED	INDIRECT INCOME	CR
29	DISCOUNT REC	INDIRECT INCOME	CR
30	DISCOUNT GIVEN	INDIRECT EXPENSES	DR
31	PRINTING STATIONERY	INDIRECT EXPENSES	DR
32	OFFICE RENT	INDIRECT EXPENSES	DR
33	FACTORY RENT	INDIRECT EXPENSES	DR
34	COAL GAS WATER	DIRECT EXPENSES	DR

35	FREIGHT CHARGE/ FREIGHT PURCHASE	DIRECT EXPENSES	DR
36	CLOSING STOCK	STOCK IN HAND	CR
37	INTEREST ON LOAN	INDIRECT EXPENSES	DR
38	GENERAL EXPENSES	INDIRECT EXPENSES	DR
39	ADVERTISING	INDIRECT EXPENSES	DR
40	DISCOUNT CR	INDIRECT INCOME	DR
41	RATES & TAX	INDIRECT EXPENSES	DR
42	DISCOUNT ALLOW	INDIRECT EXPENSES	DR
43	FREIGHT OUTWARD	INDIRECT EXPENSES	DR
44	IGST, CGST, SGST, UTGST	DUTIES & TAX	
45	TDS	DUTIES & TAX	
46	SECURITY DEPOSIT	DEPOSIT ASSETS	
47	INTEREST	INDIRECT EXPENSES	DR
48	TRADING DISCOUNT GIVEN	INDIRECT EXPENSES	DR
49	TRADING DISCOUNT REC	INDIRECT INCOME	CR
50	PACKING CHARGE REC	INDIRECT INCOME	CR
51	PACKING CHARGE GIVEN	INDIRECT EXPENSES	DR
52	POST STAMP	INDIRECT EXPENSES	DR
53	INSTALL MACHINE	INDIRECT EXPENSES	DR
54	OFFICE EXPENSES	INDIRECT EXPENSES	DR
55	BOUGHT GOODS	PURCHASE AC	DR
56	SOLD	SALES AC	CR
57	INCOME TAX	INDIRECT EXPENSES	DR
58	CABINET	FIXED ASSETS	DR
59	GOVERNMENT SECURITIES	CURRENT ASSETS	DR