

## TALLY LEDGERS AND GROUPS LIST

LEDGERS NAME	GROUPS NAME
Accrued Income	Current Assets
Accrued Rent/ Accrued Income	Current Assets
Advertisement Expenses	Indirect Expenses
Advertisement Payable	Current Liabilities
Air Conditioner	Fixed Assets
Apprentice Premium	Direct Incomes
Audit Fees	Indirect Expenses
Bad Debts	Indirect Expenses
Bad Debts Received	Indirect Incomes
Bad Debts Reserve ( <i>last year balance</i> )	Indirect Incomes
Bank	Bank Account
Bank Balance	Bank Account
Bank Charges	Indirect Expenses
Bank Commission	Indirect Expenses
Bank Loan	Loans & Liabilities
Bank Overdraft	Bank OD
Bills Payable	Current Liabilities
Bills Receivable	Current Assets
Bombay Branch	Branch & Division
Bonds	Current Assets
Building	Fixed Assets
Capital	Capital Account
Car	Fixed Assets
Car Expenses	Indirect Expenses
Car Repair	Indirect Expenses
Carriage	Direct Expenses
Carriage on Sales	Indirect Expenses
Cash	Cash in Hand
Cash at Bank	Bank Account
CGST	Duties & Taxes
Closing Stock	Stock in Hand
Coal & Fuel	Direct Expenses
Coal, Gas & Water of Factory	Direct Expenses
Coffee Expenses	Indirect Expenses

Coke Expenses	Indirect Expenses
Commission (Cr.) / Commission Received	Indirect Incomes
Commission (Dr.)	Indirect Expenses
Computer	Fixed Assets
Consignment Stock	Current Assets
Consumed Material	Direct Expenses
Coolage	Direct Expenses
Creditors	Sundry Creditors
Debtors	Sundry Debtors
Deferred Expenses	Current Assets
Deferred Income	Current Liabilities
Delhi Branch	Branch & Division
Depreciation	Indirect Expenses
Depreciation Reserve	Current Liabilities
Difference in Trial Balance (Dr or Cr)	Suspense Account
Discount (Cr.) / Discount Received	Indirect Incomes
Discount (Dr.) / Discount Allowed	Indirect Expenses
Donation	Indirect Expenses
Drawing	Capital Account
Electricity Expenses	Indirect Expenses
Expenses on Purchases	Direct Expenses
Expenses on Sales	Indirect Expenses
Export Duty	Indirect Expenses
Factory	Fixed Assets
Factory Expenses (Lighting, Power etc.)	Direct Expenses
Factory Incomes	Direct Incomes
Farm House	Fixed Assets
FDR	Current Assets
Fire Insurance	Indirect Expenses
Fitting Charges Received	Indirect Income
Forex Gain Loss	Indirect Expenses
Freight	Direct Expenses
Freight Inward	Direct Expenses
Freight on Purchase (Freight Inward)	Direct Expenses

Freight on Sale (Freight Outward)	Indirect Expenses
Freight Outward	Indirect Expenses
Fuel & Power of Factory	Direct Expenses
Furniture & Fitting	Fixed Assets
Furniture & Fixture	Fixed Assets
Gas and Water	Direct Expenses
General Expenses	Indirect Expenses
General Reserve	Current Liabilities
Godown Rent	Indirect Expenses
Goods Sent on Consignment	Sales Account
Goodwill	Fixed Assets
Horse & Carts	Fixed Assets
House Rent	Capital Account
Hundi (Assets)	Current Assets
Hundi (Liability)	Current Liabilities
IGST	Duties & Taxes
Import Duty	Direct Expenses
Income From Repair	Indirect Incomes
Income on Assets	Indirect Incomes
Income on Investments	Indirect Incomes
Income Tax	Capital Account
Input VAT 4%, 12.5%	Duties & Taxes
Insurance	Indirect Expenses
Insurance Claim	Indirect Incomes
Insurance Company	Sundry Debtors
Interest (Dr.)	Indirect Expenses
Interest on Capital	Indirect Expenses
Interest on Drawing	Indirect Incomes
Interest on Loan	Indirect Expenses
Interest Received (Cr.)	Indirect Incomes
Invest in Govt. Bond	Investment
Investment	Investment
Labour Charges	Indirect Expenses
Land & Building	Fixed Assets
Lease Hold Building	Fixed Assets
Legal Expenses	Indirect Expenses

LIC Premium (Dr)	Capital Account
LIC Refund (Cr)	Capital Account
Life Insurance	Capital Account
Loan on Mortgage, Loans	Loans & Liabilities
Loose Tools	Fixed Assets
Loss By Damage	Indirect Expenses
Loss by Fire	Indirect Expenses
Loss in Transit	Indirect Expenses
Loss on Assets	Indirect Expenses
Loss on Joint Venture	Indirect Expenses
Machine & Tools	Fixed Assets
Machine Repair	Indirect Expenses
Manager's Commission	Indirect Expenses
Manufacturing Expenses	Direct Expenses
Master Plus	Investment
Miscellaneous Expenses	Indirect Expenses
Miscellaneous Income	Indirect Incomes
Motor Cycle	Fixed Assets
Motor Cycle Repair	Indirect Expenses
Mutual Fund	Investment
Octroi	Direct Expenses
Office Expenses	Indirect Expenses
Oil	Direct Expenses
Opening Stock	Stock in Hand
Output VAT 4%, 12.5%	Duties & Taxes
Outstanding Expenses	Current Liabilities
Packing Exp.	Indirect Expenses
Pan and Tea Expenses	Indirect Expenses
Personal Expenses	Capital Account
Petrol Expenses	Indirect Expenses
Plant & Machine	Fixed Assets
Postage & Telegram	Indirect Expenses
Power & Fuel	Direct Expenses
Prepaid Expenses	Current Assets

Printing & Advertisement	Indirect Expenses
Printing & Stationery	Indirect Expenses
Printing, Papers & Advertisement	Indirect Expenses
Production Wages	Direct Expenses
Profit on Consignment	Indirect Incomes
Profit on Jointventure	Indirect Incomes
Provision for Bad Debts	Indirect Expenses
Provision for Discount on Creditors	Indirect Incomes
Provision for Discount on Debtors	Indirect Expenses
Provision for Office Expenses	Current Liabilities
Purchase	Purchase Account
Purchase of New Land	Fixed Assets
Purchase of Raw Material	Purchase Account
Purchase Return	Purchase Account
Purchase UP/ Ex-UP	Purchase Account
Railway Authority	Sundry Debtors
Rates & Taxes	Indirect Expenses
Refreshment Expenses	Indirect Expenses
Refrigerator	Fixed Assets
Rent	Indirect Expenses
Rent & Tax	Indirect Expenses
Rent on Purchase	Direct Expenses
Rent Payable	Current Liabilities
Rent Received	Indirect Incomes
Repair & Renovation	Indirect Expenses
Repairing Charges Received	Indirect Incomes
Return Inward	Sales Account
Return Outward	Purchase Account
Salary	Indirect Expenses
Salary & Wages	Indirect Expenses
Salary Payable	Current Liabilities
Sales	Sales Account
Sales Return	Sales Account
Sales UP/ Sales Ex-UP	Sales Account
Scooter	Fixed Assets
SGST	Duties & Taxes

Shares / Bonds	Investments
Shop	Fixed Assets
Shop Expenses	Indirect Expenses
Shop Rent	Indirect Expenses
Showroom / Shop	Fixed Assets
Showroom Repair	Indirect Expenses
Stable Expenses	Indirect Expenses
Stamp & Postage	Indirect Expenses
Stationery	Indirect Expenses
Stock ( <i>1st April and 31st March</i> )	Stock in Hand
Stock of Material	Current Assets
Sundry Creditors	Sundry Creditors
Sundry Debtors	Sundry Debtors
Tea Exp. Payable	Current Liabilities
Tea or Coffee Expenses	Indirect Expenses
Telephone Expenses	Indirect Expenses
Telephone Securities	Indirect Expenses
Trade Expenses	Indirect Expenses
Train Freight & Rent	Direct Expenses
Travelling Expenses	Indirect Expenses
Typewriter	Fixed Assets
Unearned Income	Current Liabilities
Vehicle Repair	Indirect Expenses
Wages	Direct Expenses
Wages on Production	Direct Expenses