

Ledger Under Head

Ledger Name	Tally Head
PUR.RETURNS	PURCHASE
PURCHASE	PURCHASE
CARRIEGE	DIRECT EXPENSES
FACTORY LIGHTING	DIRECT EXPENSES
FRIEGHT & CARTAGE	DIRECT EXPENSES
IMPORT DUTY	DIRECT EXPENSES
RENT (DR)	DIRECT EXPENSES
ROYALITY	DIRECT EXPENSES
WAGES	DIRECT EXPENSES
SALE RETURN	SALES
SALES	SALES

Ledger Name	Tally Head
ADVERTISEMENT	INDIRECT EXPENSES
BANK CHARGES	INDIRECT EXPENSES
BILL DRAWN	INDIRECT EXPENSES

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CARRIAGE	INDIRECT EXPENSES
COMMISSION ALLOWED	INDIRECT EXPENSES
DISCOUNT ALLOWED	INDIRECT EXPENSES
DONATION & CHARITY	INDIRECT EXPENSES
FREE SAMPLE	INDIRECT EXPENSES
INSURANCE PREMIUM	INDIRECT EXPENSES
INTEREST ON LOAN	INDIRECT EXPENSES
LEAGAL CHARGE	INDIRECT EXPENSES
LOSS BY FIRE	INDIRECT EXPENSES
OFFICE LIGHTING	INDIRECT EXPENSES
PETTY CASHIER	INDIRECT EXPENSES
POSTAGE & COURIER	INDIRECT EXPENSES
PRINTING & STATIONERY	INDIRECT EXPENSES
RENT (CR)	INDIRECT EXPENSES
REPAIR CHARGE	INDIRECT EXPENSES
SALARY	INDIRECT EXPENSES
SALE TAX	INDIRECT EXPENSES
SEPRECIATION	INDIRECT EXPENSES
TAXI FIRE	INDIRECT EXPENSES
TELEPHONE CHARGE	INDIRECT EXPENSES
TRADE ACCOUNT	INDIRECT EXPENSES

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TRAVELLING EXPENSES	INDIRECT EXPENSES
SUSPANSE	SUSPANSE
MISSCELLANEOUS EXP.	MISSCELLANEOUS EXP.
DEPRICIATION	INDIRECT EXPENSES
BAD DEBITOR RECOVERED	INDIRECT INCOME
COMMISSION RECEIVED	INDIRECT INCOME
DISCOUNT RECEIVED	INDIRECT INCOME
INTREST ON DRAWING	INDIRECT INCOME
INTREST ON INVESTMENT	INDIRECT INCOME

Ledger Name	Tally Head
CAPITAL	CAPITAL
DRAWING	CAPITAL
<u>INCOME TAX</u>	CAPITAL
LIFE INSURANCE	CAPITAL
RESERVES & SURPLUS	RESERVES & SURPLUS
ADVANCE	CURRENT LIBILITIES
BANK OVERDRAFT	CURRENT LIBILITIES
BILL PAYABLE	CURRENT LIBILITIES
OUTSTANDING EXPENSES	CURRENT LIBILITIES

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SALARY PAYABLE	CURRENT LIABILITIES
CREDITOR NAME	SUNDRY CREDITOR
LOAN	LOAN LIABILITIES
BRANCH IN DIVISION	BRANCH IN DIVISION
ACCRUED EXPENSES	CURRENT LIABILITIES
FURNITURE	FIXED ASSET
GOODS	FIXED ASSET
LAND & BUILDING	FIXED ASSET
LONG TERM INVESTMENT	FIXED ASSET
MACHINARY & PLANT	FIXED ASSET
BANK	CASH AT BANK
CASH	CASH IN HAND
STOCK	STOCK IN HAND
DEBITOR NAME	SUNDRY DEBITOR
BAD DEBITOR	SUNDRY DEBITOR
BILL RECEIVABLE	CURRENT ASSETS
GOOD WILL	CURRENT ASSETS
NATIONAL PLANT	CURRENT ASSETS
PREPAID EXPENSES	CURRENT ASSETS
SHORTTERM INVESTMENT	CURRENT ASSETS
PREPAID RENT	MISC. EXP.- Asset

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LOSS ON THEFT	STOCK IN HAND
ACCRUED INCOME	CURRENT ASSETS

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