

Ledger Creation Practice

No.	Ledger Name	Expected Group
1.	Ram's Capital A/c	Capital Account
2.	Salary Paid	Indirect Expenses
3.	Mohan Traders	Sundry Creditors
4.	Ramesh Kumar	Sundry Debtors
5.	Purchase of Goods	Purchase Accounts
6.	Sales of Goods	Sales Accounts
7.	ICICI Bank	Bank Accounts
8.	Petty Cash	Cash-in-Hand
9.	Rent Paid	Indirect Expenses
10.	GST Output – CGST	Duties & Taxes
11.	GST Input – IGST	Duties & Taxes
12.	Furniture	Fixed Assets
13.	Building	Fixed Assets
14.	Interest on FD	Indirect Incomes
15.	Stationery Purchase	Indirect Expenses
16.	SBI FD Account	Investments
17.	Loan from HDFC Bank	Loans (Liability)
18.	Drawings	Capital Account
19.	Commission Received	Direct Incomes
20.	Outstanding Rent	Current Liabilities