

Accord Four - Single Page Simple GL Structure - **U 102 ACCOUNTS STRUCTURE**

Accord GL Main Group					Pre-Defined Account GL Sub Groups					
Capital Account (NR)	1	30	BL	C						
					Reserve & Surplus	1	30	1	1	0
Loan Funds (NR)	2	30	BL	C						
					Secured Loans	2	30	2	1	0
					Unsecured Loans	2	30	3	1	0
					Bank Overdraft	2	21	4	1	0
Current Liabilities & Provisions (NR)	3	30	BL	C						
					Sundry Creditors	3	23	5	1	0
					Broker	3	23	27	2	5
					Provision	3	30	7	1	0
					-----Provision for Taxation	3	30	8	2	7
					-----Provision for Dividend	3	30	9	2	7
					Duties & Taxes	3	32	6	1	0
					-----VAT	3	31	30	2	6
					-----CST	3	32	31	2	6
					-----ST	3	32	32	2	6
Fixed Assets (NR)	4	30	BA	D						
					Fixed Assets at Cost	4	30	10	1	0
					Less Accumulated Depreciation	4	30	11	1	0
					Less Depreciation Of Factory Equipments	4	33	28	1	0
Investments (NR)	5	30	BA	D						
Current Assets, Loans & Advances (NR)	6	30	BA	D						
					Sundry Debtors	6	22	12	1	0
					Stock in Hand	6	70	13	1	0
					Cash Balances	6	20	14	1	0
					Bank Balances	6	21	15	1	0
					-----Short Term Investments	6	21	16	2	15
					Loans and Advances	6	30	17	1	0
Miscellaneous Expenditure (NR)	7	30	BA	D						
Direct Expenses (R)	8	31	TD	D						
					Purchase Account	8	50	18	1	0
					Opening Stock	8	30	29	4	0
Sales (R)	9	60	TC	C						
Indirect Expenses (R)	10	31	PD	D						
					Administration & Selling Expenses	10	31	19	1	0
					Finance Expenses	10	31	20	1	0
					-----Interest Expenses	10	31	21	2	20
					-----Dividend Expenses	10	31	22	2	20
Indirect Income (R)	11	30	PC	C						
					Profit on Sale of Investments	11	31	23	1	0
					Profit on Sale of Fixed Assets	11	31	24	1	0
					Investment Income	11	31	25	1	0
					Extraordinary Expenses	11	31	26	1	0
Profit & Loss (NR)	12	30	BL	C						
Un-Exchanged Foreign Currency Gain/Loss (NR)	13	75	FB	X						
Realized Foreign Currency Gain/Loss (R)	14	76	FP	X						

(1) Legend: **R**= Revenue <> **NR**= Non-Revenue <> **BL**= Balance Sheet Liability <> **BA**=Balance Sheet Asset <> **TD**=Trading Account Debit <> **TC**=Trading Account Credit <> **PD**=P&L Debit <> **PC**=P&L Credit <> **FB**= Forex B/S <> **FP** =Forex Revenue  
 (2) **C/D**= Credit /Debit

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