**Ledger Create - Assignment**

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| **Name of Ledger** | **Under Account Groups** | **Opening Balance** |
| Equity Share Capital | Capital Accounts | 5000 |
| General Reserve | Reserve and Surplus | 12000 |
| Capital Reserve | Reserve and Surplus | 12000 |
| Loan from HDFC | Secured Loans | 14000 |
| Raghubir Ltd (Supplier) | Sundry Creditors | 4000 |
| Goswami Pvt Ltd (Customer) | Sundry Debtors | 2000 |
| Provision for debts | Provisions | 24000 |
| Land and Buildings | Fixed Assets | 25000 |
| Plant and Machinery | Fixed Assets | 25000 |
| Furniture and Fixtures | Fixed Assets | 25000 |
| Prepaid Insurance | Current Assets | 12000 |
| ICICI Bank | Bank Accounts | 4000 |