

## Exception to the use of A/c

### Personal Accounts

The accounts which relate to an individual, firm, company, or institution are called personal accounts.

Such accounts are accepted as an exception to the use of A/c as a suffix when making entries in journal.

### Categories of Personal Accounts

#### 1. Natural Personal Accounts



Accounts of living human beings. E.g., Ram, Mohan, etc.

#### 2. Artificial Personal Accounts



Accounts of firm, institution, etc.  
E.g., Arun Textile Co., Hitesh Traders. etc.

**Allowed as Exception.**

#### 3. Representative Personal Accounts



Accounts representing a particular group of people. E.g., Outstanding Salary A/c represents all those employees whose salaries are unpaid.

**Not an Exception. Mentioned for informational purpose only.**

### Journal Example

Sold goods worth ₹ 5,000 to Mohan on credit.

<b>Mohan</b>	<b>Dr.</b>	<b>5,000</b>	
<b>To Sales A/c</b>			<b>5,000</b>
<b>(Credit Sales.)</b>			

Sold goods worth ₹ 5,000 to Trupti Traders on credit.

<b>Trupti Traders</b>	<b>Dr.</b>	<b>5,000</b>	
<b>To Sales A/c</b>			<b>5,000</b>
<b>(Credit Sales.)</b>			