

Sample T-Account Ledger

Debit (Dr)

Date	Description	Amount
2024-06-01	Cash Received	1,000
2024-06-03	Sales Revenue	500

Credit (Cr)

Date	Description	Amount
2024-06-02	Goods Purchased	400
2024-06-04	Expense Paid	300

Important Notes:

- T-Accounts are used for visualizing accounting transactions, showing debits on the left and credits on the right.
- Balances can be calculated by subtracting the total credits from total debits (or vice versa).
- Each account typically has its own T-Account ledger for tracking individual balances.
- T-Accounts help in identifying errors and ensure double-entry accounting principles are followed.