

Three-Column Ledger Account Format

Date	Particulars	Journal Folio	Debit (â,±)	Credit (â,±)	Balance (â,±)
2024-04-01	Cash brought forward	J1	10,000	-	10,000 Dr
2024-04-02	Sales	J2	5,000	-	15,000 Dr
2024-04-05	Rent Paid	J3	-	2,000	13,000 Dr
2024-04-10	Purchased Furniture	J4	-	3,000	10,000 Dr
2024-04-15	Cash Withdrawn	J5	-	1,000	9,000 Dr

Important Notes:

- The three-column ledger format records debit, credit, and balance for each transaction.
- Balances are updated after every entry, helping to track the current standing of the account in real time.
- This format improves clarity and makes error detection easier compared to single or double column ledger formats.
- Always indicate whether the balance is debit (Dr) or credit (Cr) for each transaction.
- Useful for accounts where frequent updating and reference of balances is required.