

# Multi-Column Journal Entry Format Sheet

Date	Account Title & Description	Account No.	Debit	Credit	Reference
2024-06-01	Cash (Initial capital invested)	1000	50,000		JE-001
	Owner's Equity	3000		50,000	JE-001
2024-06-02	Office Supplies (Purchased with cash)	1200	1,500		JE-002
	Cash	1000		1,500	JE-002
2024-06-03	Accounts Receivable (Services rendered on credit)	1100	5,000		JE-003
	Service Revenue	4000		5,000	JE-003
Totals			56,500	56,500	

## Important Notes:

- Each transaction is recorded as a complete journal entry with both debit and credit amounts.
- Account numbers and references improve traceability for auditing purposes.
- Descriptions clarify the nature of the transaction for future reference.
- Debits and credits must always balance for each entry.
- This multi-column format allows for clarity, accuracy, and easy review.