

# Multi-Column Ledger Account

Account Name: XYZ Supplies Ltd. Account Number: 2031

Date  
Particulars  
Voucher No.  
Debit (,1)  
Credit (,1)  
Balance (,1)  
DR/CR

2024-06-01

Opening Balance

-  
10,000  
10,000  
DR

2024-06-04

Purchase - Invoice #A231

1137  
3,500  
13,500  
DR

2024-06-10

Payment Received

1143  
8,000  
5,500  
DR

2024-06-15

Returned Goods

1151  
1,500  
4,000  
DR

2024-06-29

Payment by Cheque

1162  
4,000  
0  
-

## Notes:

- This ledger provides a detailed record of all transactions affecting the account during a specific period.
- Each column helps in easy classification and summarization of various elements, including debit, credit, and balance.
- It serves as the basis for preparing trial balances and final accounts.
- Entries should always be referenced with a voucher or document number for audit trail.
- Ensure regular reconciliation with supporting documents for accuracy and compliance.