

Multi-Column Ledger Account

Account Name: XYZ Supplies Ltd. Account Number: 2031

Date	Particulars	Voucher No.	Debit (â‚¹)	Credit (â‚¹)	Balance (â‚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.