Standard Double-Entry Ledger Account

Debit (Dr)		Credit (Cr)		
Date	Particulars	Date	Particulars	Amount
2024-06-01	Cash	2024-06-01	Sales	1,500
2024-06-02	Bank	2024-06-02	Accounts Receivable	700
2024-06-03	Supplies	2024-06-03	Cash	250
2024-06-05	Rent	2024-06-05	Cash	400
			Total	2,850

- This format records each transaction in two places: debit (Dr) and credit (Cr) sides.
- Every entry must balance; the sum of debits equals the sum of credits.
- Helps in error detection, financial analysis, and preparation of financial statements.
- Particulars column describes the account involved in each transaction.
- Consistent use of dates and accurate posting are essential for reliable records.