

T-Account Format for Ledger Preparation

Account Name: Cash

Debit		Credit	
Date	Particulars	Date	Particulars
2024-06-01	Capital	2024-06-05	Purchase
2024-06-10	Bank Loan	2024-06-12	Rent
		2024-06-15	Salaries

Account Name: Sales

Debit		Credit	
Date	Particulars	Date	Particulars
2024-06-07	Sales Return	2024-06-04	Cash
		2024-06-11	Accounts Receivable

Important Notes:

- A T-account visually represents ledger accounts for easy identification of debits and credits.
- Date and particulars columns help track the source or reason for each entry.
- Ensure all postings are accurate and balance on both sides for proper reconciliation.
- Separate T-accounts are used for each ledger account.
- The format helps in preparing trial balances and financial statements.