Three-Column Ledger Account Format

Sample Ledger Account: Cash Account

Date	Particulars	Journal Folio	Debit (₹)	Credit (₹)	Balance (₹)
2024-06-01	Balance b/d	J1	25,000		25,000 Dr
2024-06-02	Sales	J3	12,000		37,000 Dr
2024-06-03	Rent Paid	J6		3,000	34,000 Dr
2024-06-07	Purchase	J8		8,000	26,000 Dr
2024-06-09	Bank Deposit	J10		15,000	11,000 Dr
2024-06-30	Balance c/d	-			11,000 Dr

- The three-column ledger format displays Debit, Credit, and Balance columns for each transaction.
- Balances are updated after every transaction to reflect real-time position.
- It assists in error detection and provides clearer tracking of account changes.
- Commonly used in manual accounting systems for comprehensive recording.
- Consistency in date and reference columns (Journal Folio) improves traceability.