

Double-Entry Ledger Book - Daily Record

Date	Description	Account Debited	Debit (â‚,')	Account Credited	Credit (â‚,')	Reference
2024-06-19	Cash Sales	Cash	5,000	Sales	5,000	JV001
2024-06-19	Purchase of Stationery	Stationery	800	Cash	800	JV002
2024-06-19	Payment to Supplier	Supplier A	2,000	Bank	2,000	JV003
2024-06-19	Bank Interest Received	Bank	300	Interest Income	300	JV004

Important Notes:

- Each transaction affects two accounts: one debited and one credited for the same amount.
- All entries should be recorded chronologically on a daily basis.
- Ensure all references (vouchers, receipts, etc.) are accurately maintained for future verification.
- The total of the Debit column must always equal the total of the Credit column.
- Regular reconciliation helps identify and correct any discrepancies promptly.