

Journal Ledger Book

Daily Transactions

Date	Particulars	Voucher No.	Account Debited	Account Credited	Debit (₹)	Credit (₹)	Remarks
2024-06-01	Cash Sales	001	Cash	Sales	5,000	5,000	Sales to Customer A
2024-06-01	Office Supplies Purchase	002	Office Supplies	Cash	800	800	Purchase from Stationery Mart
2024-06-02	Bank Deposit	003	Bank	Cash	2,000	2,000	Deposited to ABC Bank
2024-06-02	Payment to Vendor	004	Accounts Payable	Cash	1,200	1,200	Paid to Vendor X
2024-06-03	Received from Customer B	005	Cash	Accounts Receivable	3,500	3,500	Payment received

Important Notes

- Each transaction should be recorded immediately and accurately.
- All entries must have corresponding supporting vouchers/documents.
- Regularly total and cross-check debit and credit columns to ensure accuracy.
- Journal Ledger Book is essential for tracking daily business financial activities.
- Proper documentation aids in audits, tax filings, and decision-making processes.