

T-Account General Ledger Example

Cash Account

Debit (Dr)		Credit (Cr)	
Date	Description	Date	Description
2024-06-01	Capital Invested	2024-06-03	Office Supplies
2024-06-02	Bank Loan	2024-06-04	Rent Payment
		2024-06-06	Utility Expense
Total Debit: \$12,000		Total Credit: \$4,200	

Rent Expense Account

Debit (Dr)		Credit (Cr)	
Date	Description	Date	Description
2024-06-04	Cash		
Total Debit: \$1,500		Total Credit: \$0	

- T-account is used to represent individual ledger accounts in double-entry bookkeeping.
- Left side records debits (Dr), right side records credits (Cr) for each transaction.
- This format helps visualize account movement and balances.
- Always ensure equal debit and credit totals for accurate records.
- T-accounts are often used for learning, analysis, and to trace postings in more complex ledgers.