

Sales Ledger

Debit and Credit Format

Date	Particulars	Invoice No.	Debit (â‚¹)	Credit (â‚¹)	Balance (â‚¹)
01-06-2024	Opening Balance	-	25,000		25,000 Dr
03-06-2024	Sales to ABC Traders	SL-162	15,000		40,000 Dr
05-06-2024	Receipt from ABC Traders	-		10,000	30,000 Dr
10-06-2024	Sales Return	SR-028		3,000	27,000 Dr
15-06-2024	Receipt from ABC Traders	-		15,000	12,000 Dr
20-06-2024	Sales to ABC Traders	SL-189	6,000		18,000 Dr
30-06-2024	Receipt from ABC Traders	-		18,000	0

Important Notes:

- Debit entries reflect amounts receivable from customers (sales made).
- Credit entries indicate amounts received from customers or returns.
- Maintain accurate invoice and receipt details for proper tracking.
- The balance shows the outstanding amount due from each customer.
- Regular reconciliation ensures accurate financial records.