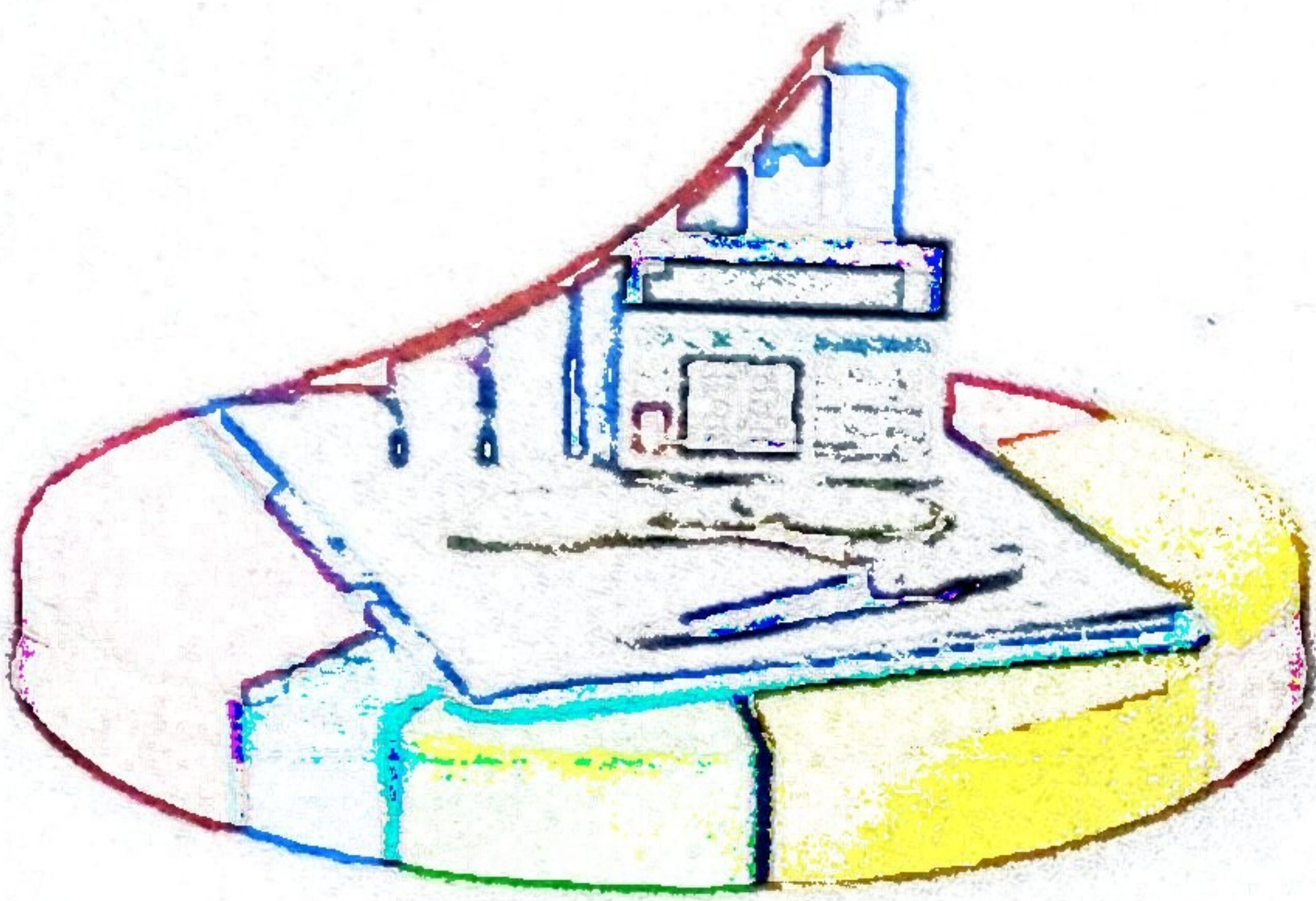


Own

Ledger

The ledger is a book of *final entry* in which the accounts are recorded in a classified and summarised form. It is, therefore, the **PRINCIPLE BOOK** which supplies detailed information about the trancations connected with a individual account at a glance.



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A ledger Account may be defined as a **summary statement of all the transactions** relating to person, asset, expense or income which have taken place during a given period of time and shows their net effect.

By Nisha Pawar

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01923555444

Electric and gas

Date	Explanation	Ref. No	Debit taka	Credit taka	Balance taka
August-31	Electric and gas payable		465		465

Electric and gas payable

Date	Explanation	Ref. No	Debit taka	Credit taka	Balance taka
August-31	Electric and gas			465	465

Delivery truck

Date	Explanation	Ref. No	Debit taka	Credit taka	Balance taka
August-4	Cash in hand		24000		24000

Laundry services revenue

Date	Explanation	Ref. No	Debit taka	Credit taka	Balance taka
August-6	Cash in hand			27000	27000
August-13	Account receivable			24000	51000

Account receivable

Date	Explanation	Ref. No	Debit taka	Credit taka	Balance taka
August-13	Laundry service revenue		24000		24000
August-23	Cash in hand			22500	1500

Oil and gas

Date	Explanation	Ref. No	Debit taka	Credit taka	Balance taka
August-15	Cash in hand		591		591

Wages expenses

Date	Explanation	Ref. No	Debit taka	Credit taka	Balance taka
August-31	Cash in hand		8100		8100

The Jackson cleaners

Ledger

For the end of the month August, 1987

Cash in hand

Date	Explanation	Ref. No	Debit taka	Credit taka	Balance taka
August-2	Capital, Dale Jackson				
August-3	Rent expense		180000		180000
4	Delivery truck			3150	176850
6	Laundry service revenue			24000	152850
15	Oil and gas		27000		179850
23	Account receivable			591	179259
31	Wage expense		22500		201759
				8100	193659

Capital, Dale Jackson

Date	Explanation	Ref. No	Debit taka	Credit taka	Balance taka
August-2	Cash in hand			180000	180000

Rent expenses

Date	Explanation	Ref. No	Debit taka	Credit taka	Balance taka
August-3	Cash in hand		3150		3150

❖ Rules of ledger from transactions.

1. Read the all transactions and count the accounts.
2. Open each account but not repeat any account.
3. Write down opposite account to explanation column of specific account.
4. Then write down amount according to debit or credit.
5. Then balancing.

