Journal — blank format

Grey example in the first row; write your own entries below it.

Date	Particulars	L.F.	Debit ₹	Credit ₹
2026 Apr 1	*Cash A/c Dr.* *To Capital A/c* *(Being business started with cash)*		*50,000*	*50,000*

How to write each entry

- Write the **debit** account first, close to the Particulars margin, and put **Dr.** at the right end of the same line.
- Write the **credit** account on the next line, moved in by about one inch, starting with **To**.
- Add the **narration** in brackets on the line below, starting with "Being…". Leave a blank line before the next entry.
- Put each amount on the same line as its account: debit amount in the Debit column, credit amount in the Credit column. L.F. is filled in only after posting to the ledger.

Ledger accounts — T-format

Fill the account name above each T; leave the Date column for the entry date.

_____ Account

Dr. — every entry begins with "To"				Cr. — every entry begins with "By"			
Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹

_____ Account

Dr. — every entry begins with "To"				Cr. — every entry begins with "By"			
Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹

Where things go in a ledger account

- **Left (Dr.) side**: write "To" before the name of the *other* account in the entry. **Right (Cr.) side**: write "By" before the name of the other account.
- **Opening balance:** at the start of a new period, an asset balance is brought down as **"To Balance b/d"** on the Dr. side; a liability or capital balance as **"By Balance b/d"** on the Cr. side.
- **Closing balance:** add both sides, find the difference and write it on the smaller side as **"By Balance c/d"** (when the Dr. side is bigger) or **"To Balance c/d"** (when the Cr. side is bigger), so that both totals match. Then bring it down on the opposite side as **Balance b/d** on the first day of the next period.
- Write the total of both sides on the same horizontal line, and draw a double line beneath it.

Trial Balance — blank format

Trial Balance of _____ as on _____

S.No	Name of Account	L.F.	Debit ₹	Credit ₹
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
	Total			

Remember

- List the balance of every ledger account. Assets, drawings and expenses/losses go in the **Debit** column; liabilities, capital and incomes/gains go in the **Credit** column.
- If the two totals agree, the books are arithmetically accurate. If they do not, check the difference in the journal, ledger posting and balancing before anything else.