# General Ledger

Debit is always on the left-hand side
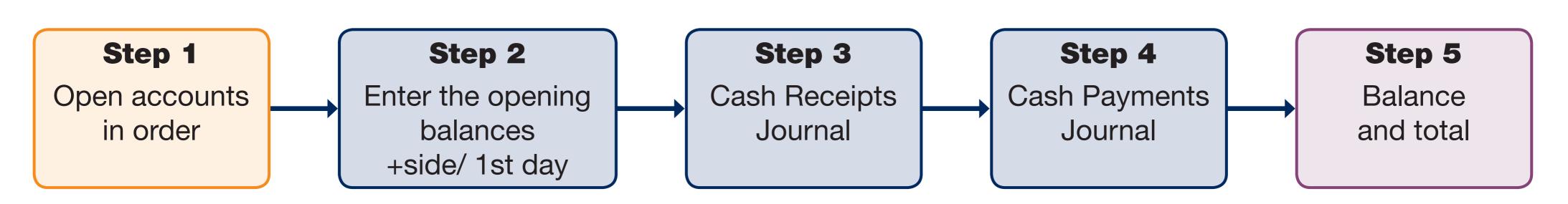
Credit is always on the right-hand side

**Dr**

## General Ledger of Zinzi's Clothing Store

**Cr**

| Year/ month | Day | Details | Fol | Amount | | Year/ Month | Day | Details | Fol | Amount | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | **Balance sheet section** | | | | | | | |
| | | | | **Trading Stock** | | | | | **B6** | | |
| 2015 June | 1 | Balance | b/d | 8 660 | 00 | 2015 June | 30 | Cost of sales | CRJ | 8 400 | 00 |
| | 30 | Bank | CPJ | 6 800 | 00 | | 30 | Cost of sales | DJ | 3 210 | 00 |
| | 30 | Creditors Control | CJ | 7 680 | 00 | | 30 | Creditors Control | CAJ | 890 | 00 |
| | 30 | Debtors Allowances | | 160 | 00 | | 30 | Balance | c/d | 10 800 | 00 |
| | | | | 23 300 | 00 | | | | | 23 300 | 00 |
| July | 1 | Balance | b/d | 10 800 | 00 | | | | | | |
| | | | | **Bank** | | | | | **B7** | | |
| 2015 June | 1 | Balance | b/d | 11 240 | 00 | 2015 June | 30 | Total payments | CPJ | 13 330 | 00 |
| | 30 | Total receipts | CRJ | 96 600 | 00 | | | Balance | c/d | 94 510 | 00 |
| | | | | 107 840 | 00 | | | | | 107 840 | 00 |
| July | 1 | Balance | b/d | 94 510 | 00 | | | | | | |
| | | | | **Nominal section** | | | | | | | |
| | | | | **Sales** | | | | | **N1** | | |
| | | | | | | 2015 June | 1 | Balance | b/d | 9 860 | 00 |
| | | | | | | | 30 | Bank | CRJ | 11 200 | 00 |
| | | | | | | | 30 | Debtors Control | DJ | 4 560 | 00 |
| | | | | | | | | | | 25 620 | 00 |
| | | | | | | | | | | | |

Account has its **own column** in the journals: one total amount on the last day of the month.

Account appears in the **sundry accounts** columns: separate entries on the day of the transaction.

Enter one of the following:
- Balance
- [Name of the other account affected]
- Total receipts
- Total payments

Enter one of the following:
- b/d
- c/d
- CRJ
- CPJ

## Posting to the General Ledger

| Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
|---|---|---|---|---|
| Open accounts in order | Enter the opening balances +side/ 1st day | Cash Receipts Journal | Cash Payments Journal | Balance and total |

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