Ledger

Return to Glossary

Ledger – is a collection of an entire group of similar accounts in double-entry bookkeeping. Also, called book of final entry, a ledger records classified and summarized financial information from journals (the 'books of first entry') as debits and credits, and shows their current balances. In manual accounting systems, a ledger is usually a loose-leaf binder with a separate page for each ledger account. In computerized systems, it consists of interlinked digital files, but follows the same accounting principles as the manual system.

Source: Ledger

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