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

From:
https://omgwiki.org/dido/ - **DIDO Wiki**

Permanent link:
https://omgwiki.org/dido/doku.php?id=dido:public:ra:xapend:xapend.a_glossary:l:ledger&rev=1584773417

Last update: **2020/03/21 02:50**