

## Ledgers

b/d means brought down from previous month)

Ledger Account Number

Ledger Name

Bank

1001

| Date   | Description     | Ref | Debit  | Date  | Description           | Ref | Credit |
|--------|-----------------|-----|--------|-------|-----------------------|-----|--------|
| 1-Jun  | Opening balance | b/d | 0.00   | 2-Jun | Purchases : Gen Store | J1  | 25.00  |
| 1-Jun  | Sales: Mr Smith | J1  | 100.00 |       |                       |     |        |
| 30-Jun | Closing Balance | c/f | 75.00  |       |                       |     |        |

Journal Page Number

c/f means carried forward (to the next month)

## Sales

4001

| Date  | Description     | Ref | Debit | Date   | Description      | Ref | Credit |
|-------|-----------------|-----|-------|--------|------------------|-----|--------|
| 1-Jun | Opening balance |     | 0.00  | 2-Jun  | Mr Smith : Inv 1 | J1  | 100.00 |
|       |                 |     |       |        |                  |     |        |
|       |                 |     |       | 30-Jun | Closing Balance  | c/f | 100.00 |

## Purchases

5009

| Date   | Description     | Ref | Debit | Date | Description | Ref | Credit |
|--------|-----------------|-----|-------|------|-------------|-----|--------|
| 1-Jun  | Opening balance |     | 0.00  |      |             |     |        |
| 2-Jun  | Gen. Store      | J1  | 25.00 |      |             |     |        |
| 30-Jun | Closing Balance |     | 25.00 |      |             |     |        |

# General Ledger Manual Sample

**Christian Drosten**



## General Ledger Manual Sample:

**Policies and Procedures Manual for Accounting and Financial Control** Douglas W. Kurz,2003-05 *Financial audit manual. update to part II*tools , **InfoWorld** ,1986-03-31 InfoWorld is targeted to Senior IT professionals Content is segmented into Channels and Topic Centers InfoWorld also celebrates people companies and projects *Bulletin: Ross, G.E. Manual of cost-keeping and accounting. 1916* Oregon State Highway Commission,1916 Financial audit manual. update to volume 2 , Accounting Manual United States. Department of Defense,1992 Educational Opportunity Grant Program Manual, 1971 United States. Bureau of Higher Education,1971 **Finance and Fiscal Engineer Command Management System: Divisions and Districts** United States. Army. Corps of Engineers,1957 **PC Mag** ,1983-02 PCMag com is a leading authority on technology delivering Labs based independent reviews of the latest products and services Our expert industry analysis and practical solutions help you make better buying decisions and get more from technology InfoWorld ,1982-05-17 InfoWorld is targeted to Senior IT professionals Content is segmented into Channels and Topic Centers InfoWorld also celebrates people companies and projects

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