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Paperback - April 26, 2017 by Insignia Accounts (Author) 4.2 out of 5 stars 10  
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and Example ... 1. General Ledger Adjustment Account: This is also called Cost Ledger Control Account or Financial Ledger Control Account. This account maintains a link with financial account, completes the double entry and makes the cost ledger self-balancing. Principal Accounts and Cost Ledger | Cost Accounting The general ledger (also called a general journal) summarizes all the financial information you have about your business. In the past, the general ledger was literally a ledger—a large book where financial data was recorded by hand. It's still possible to do your bookkeeping with a paper ledger. General Ledgers: A Complete Guide | Bench Accounting The Accounts Receivable account in the General Ledger. The Accounts Payable account in the following figure increases with credits and decreases with debits. Ideally, this account has a credit balance because money is still due to vendors, contractors, and others. A zero balance here equals no outstanding bills.

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