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Bookkeeping Ledgers

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General Ledger Accounting | Double Entry Bookkeeping

The 3 column ledger account extends the T account by using an additional third column to show the running balance on the account after each debit or credit entry. 3 Column Ledger Accounts Example To demonstrate the use of the three column ledger account the transactions on a typical account (in this case a customer accounts receivable account ...

3 Column Ledger Accounts | Double Entry Bookkeeping

This journal entry affects 2 accounts (Cash and Accounts Receivable), so you must make entries to both of those ledger accounts. Turn to the Cash page of your ledger. In the left column (which is used for recording debits), write the date of the transaction, and then write the amount. In this example, the amount is \$500.

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