บริษัท โปรซอฟท์ ซีอาร์เอ็ม จำกัด

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Ledger account

The account that collects the recording of a trade in a category after it has been recorded in a general journal successfully. Sort the chart of accounts for the entity For example, the Cash account is an account that collects items related to cash Accounts receivable as accounts that collect accounts receivable. A recording of entries on each account will be recorded to meet the facts. For tidy and easy to find or correct errors.

Every time a transaction has occurred, it will cause the assets, liabilities and equity of the change, which result in the financial status of the entity. Make changes If the balance sheet is held every time, it will not be convenient and wasted. Records a general journal entry. The items are then classified into categories through entries from the general journal to the Ledger. In accordance with dual accounting principles, the company can bring information to the financial statements. The financial reports are quick and easy, so the significance of the general ledger summary is as follows:

1. Distribution of trade items into categories

2. Easy to find and edit information

3. Do not make a balance sheet every time a trade item occurs

4. Easy to lose balance and make statements and reports such as trial balance. Paper is made

5. Use as proof for reference

The pass-through entry (Posting)

brings the recorded items in the original book to the relevant ledger accounts according to the recorded trade style. In the initial book, when the entry is finished, the account page of the step book and the account number must be referenced. The relevant ledger account to be aware that debit or credit entries recorded in the ledger are through the entries from any of the original journals. Which account pages and saved startup book entries have passed the entries to which account ledger and account numbers?