

# **Definition of Ledger**

- Ledger is a book which contains the classified record of transactions. In ledger we bring together all such transactions relating to an account to know about the net increase or decrease in an account.
- The transaction once recorded in journal is brought to the Ledger and this process is called Posting.
- Ledger is called the king of all books of accounts.

B

# **The Ledger**

John Mair

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