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[Im starting with Ledgers because we ve gone through the basic organization of the Accounting System from Double Entry \(debit/credit\) Transaction Posting, to the Chart of Accounts and finally the General Ledger. Ill stay on the topic of the General Ledger first and then back up to the Journals where each transaction is originally posted.](#)

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[The journal and the ledger are the most important books of the double entry system of accounting. Following are the points of difference between these two types of books: Category:Accounting journals and ledgers - Wikipedia Pages in category "Accounting journals and ledgers" The following 22 pages are in this category, out of 22 total. This list may not reflect recent changes .](#)