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Century 21 Accounting-Chapter 11. Subsidiary Ledger. Accounts Payable Ledger. Accounts Receivable Ledger. Controlling Account. A ledger that is summarized in a single general ledger account. A subsidiary ledger containing only accounts for vendors from.... A subsidiary ledger containing only accounts for charge custom....

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(def.) a journal with two amount columns in which all kinds of entries can be recorded. general journal
(def.) credit allowed for the purchase price of returned merchandise, resulting in a decrease in the customer's account payable to the vendor.

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Chapter 11 Work Together 11-3 & 11-4 (Part Two) -

YouTube This is the second of two screen recordings that demonstrate posting of column totals from special journals to the general ledger. This is...

Chapter 11 Work Together 11-3 & 11-4 (Part Two)

“The accounting entries become scattered through the ledger” means that the individual debit and credit amounts contained in one accounting entry are recorded in a variety of accounts throughout the ledger. Recording each transaction separately and in chronological order provides an important, continuous

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record of all transactions.

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