Accounts Receivable Subsidiary Ledger

Customer Name: John Doe Enterprises   **Customer ID:** C-1023

Address: 123 Baker Street, Suite 400   **Ledger Period:** Jan 1, 2024 â€" Mar 31, 2024

Date	Reference	Description	Invoice Amount	Payment	Adjustment	Balance
2024-01-05	INV-1001	Product Sale: January Order	2,500.00			2,500.00
2024-01-20	PMT-2105	Payment Received		1,000.00		1,500.00
2024-02-03	INV-1015	Product Sale: February Order	3,200.00			4,700.00
2024-02-15	CRN-3001	Credit Note: Item Return			-200.00	4,500.00
2024-03-01	PMT-2210	Payment Received		2,500.00		2,000.00

Current Outstanding Balance: $2,000.00

- This ledger records individual transactions affecting a specific customer account.
- All invoice, payment, and adjustment entries are documented with dates and references.
- Balances should be reconciled regularly with the general ledger control account.
- Maintaining accurate subsidiary ledgers helps track customer balances and payment history.
- Any discrepancies should be promptly investigated and resolved.