**The receivables ledger**

As the totals from the sales day book (SDB) are used to process transactions into the general ledger, it is difficult to monitor which customer owes what amount from the receivables ledger control account (RLCA) alone.

A separate ledger, the receivables ledger, is maintained through individual customer accounts.

This is also known as the subsidiary receivables ledger. The receivables ledger is NOT part of the double entry system and is maintained only to provide a breakdown of the total in the receivables ledger control account.

Diagram

Description automatically generated