

	<b>JOURNAL</b>	<b>LEDGER</b>
1.	Transactions are recorded in the sequence of occurrence	transactions are classified and recorded in relevant accounts
2.	The basis of classification of data are accounts in the ledger.	Data can be classified based on transaction in the ledger
3.	Journal is the book of prime (first) entry	Ledger is the book of final entry.
4.	In other words, ledger contains analytical records	while journal contains chronological records.

**DIFFERENCES BETWEEN JOURNALS AND LEDGERS.**