**Section 1000.1915 Books of Record**

Books or records wherein the original accounting entries are recorded, presented, etc. and maintained as a part of an accounting number finally presented in the financial statements of an entity. Examples include: check registers, loan registers, cash disbursements ledgers, capital asset ledgers, general ledgers, working trial balances.

(Source: Added at 12 Ill. Reg. 15165, effective September 13, 1988)