

**Topic : Books of Original Entry**

**BUSINESS BASIC**

# CONTENT

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Definition of books of original entry

The different original entry books

Sale Journal

Purchases Journal

General Journal

Cash book

Activity

## BOOKS OF ORIGINAL ENTRY

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Books of original entry are the accounting journals in which business transaction are recorded initially.



# THE DIFFERENT TYPES OF BOOKS OF ORIGINAL ENTRY

- Cash book
- Sales Journal
- Purchase Journal
- General Journal

**ACTIVITY!!!**

# ACTIVITY

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1) Which of the following book of original entry record receipts and payments?

- a) Sale journal
- b) Cash book
- c) General Journal
- d) Purchases Journal

**NO!!!**





YES!!!



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2) \_\_\_\_\_ journal is used record goods purchase on credit.

a) Cash

b) Purchases

c) Sale

d) General

**NO!!!**



YES!!!



# WHAT IS A PURCHASES JOURNAL?

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- a) Record goods that are sold on credit.
- b) Record receipt and payments.
- c) Record goods that are purchase on credit.
- d) Record all the transactions of a business.



**NO!!!**



YES!!!

***END OF LESSON!!!***

