

Topic : Books of Original Entry

BUSINESS BASIC

CONTENT

Definition of books of original entry

The different original entry books

Sale Journal

Purchases Journal

General Journal

Cash book

Activity

BOOKS OF ORIGINAL ENTRY

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

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!!!

2) _____ journal is used record goods purchase on credit.

a) Cash

b) Purchases

c) Sale

d) General

NO!!!



YES!!!

WHAT IS A PURCHASES JOURNAL?

- 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!!!

