

## BOOKS OF ORIGINAL ENTRY

### Matching Activity

Instructions: Match each term in the left column with the correct definition in the right column by placing the number of the definition next to the term in the left column.

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|--------------------------------|---|
| _____ Books of original entry  | 1. Book of original entry for all items other than those for cash or goods. |
| _____ Sales Journal            | 2. Another name for general ledger.   |
| _____ Purchases Journal        | 3. All accounts other than debtors and creditors.                           |
| _____ Returns Inwards Journal  | 4. Accounts in which property of all kinds is recorded.                     |
| _____ Cash Book                | 5. Accounts in which expenses, revenue and capital are recorded.            |
| _____ General Journal          | 6. All accounts other than those for customers and suppliers.               |
| _____ Sales Ledger             | 7. Book of original entry for credit sales.                                 |
| _____ Purchases Ledger         | 8. Book of original entry for credit purchases.                             |
| _____ General Ledger           | 9. Ledger for capital and drawings accounts.                                |
| _____ Personal Accounts        | 10. A ledger for customers' personal accounts.                              |
| _____ Impersonal Accounts      | 11. Book of original entry for cash and bank receipts and payments.         |
| _____ Real Accounts            | 12. Books where the first entry of a transaction is made.                   |
| _____ Nominal Accounts         | 13. Book of original entry for goods returned to suppliers.                 |
| _____ Nominal Ledger           | 14. A ledger for suppliers' personal accounts.                              |
| _____ Private Ledger           | 15. Book of original entry for goods returned by customers.                 |
| _____ Returns Outwards Journal | 16. Accounts for both debtors and creditors.                                |