

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.

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