

RECORDING OF TRANSACTIONS

Match the following:

A book used to record all cash receipts and payments

Sales Return Book

A special journal in which only credit purchases are recorded

Cash book

A book in which return of merchandise purchased is recorded

Sales journal

A special book in which returns of merchandise sold on credit are recorded

Journal

A special journal in which only credit sales are recorded

Purchase journal

A book used to record small cash payments

Petty cash book

Basic book of original entry

Purchases Return Book