

Source Documents & Books of Original Entry

Instructions: Identify the source document and the book of original entry that would be used for each of the following transactions.

SOURCE DOCUMENTS:

Receipts Cheque Stubs Credit note issued Credit note received Debit note issued
Petty cash voucher Deposit Slip Sales Invoice Purchases Invoice

BOOKS OF ORIGINAL ENTRY

Sales Journal Purchases Journal Returns Inwards Journal Returns Outwards Journal
Cash Book Petty Cash Book The Journal

TRANSACTION	SOURCE DOCUMENT	BOOK OF ORIGINAL ENTRY
1. Sold goods for cash		
2. Bought machinery on credit		
3. Returned goods to C. Bran		
4. Bought goods on credit		
5. Goods returned to us by F. Bee		
6. Sold goods on credit		
7. Payment of cash for lunch		
8. Paid for electricity by cheque		