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.

_____ 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.