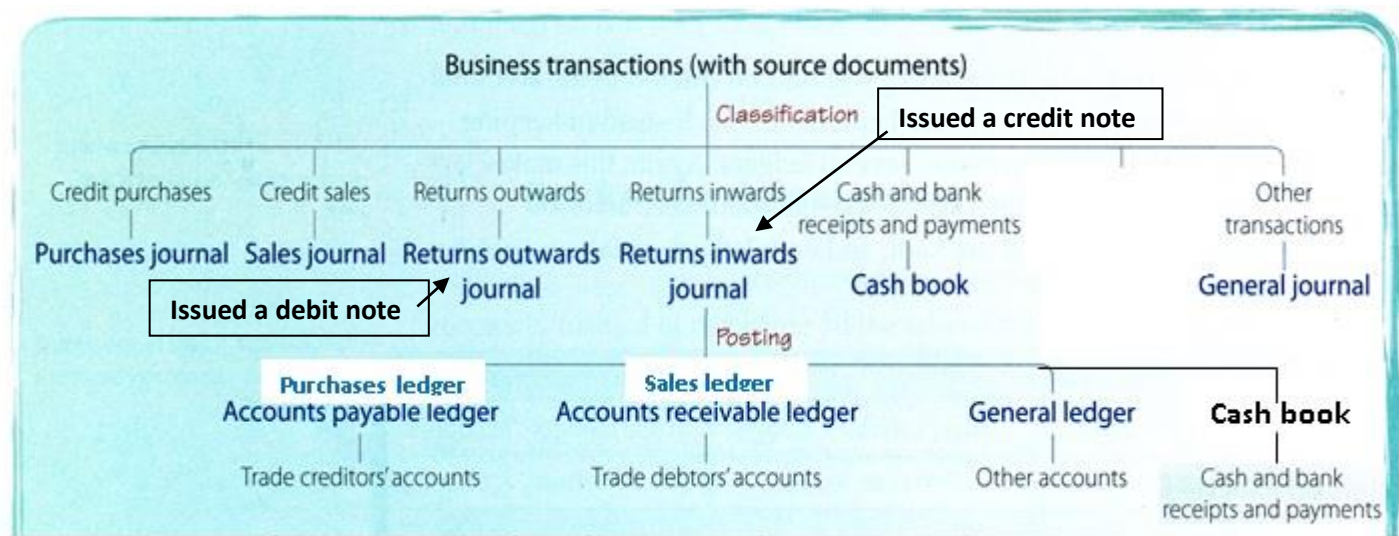


A2 Books of Original Entry and Types of Ledgers

Chapter 4 Books of original entry and ledgers (I)

Name : _____
Class: ____



例子: Victor’s firm is a sole proprietorship trading toys. The company keeps the following six day books: Cash Book, Sales Journal, Purchases Journal, Returns Inwards Journal, Returns Outwards Journal and General Journal. The company also keeps the following four ledgers: Cash book, General ledger, Purchases ledger and Sales ledger. For the following transactions, indicate the books of original entry, the ledger to be recorded and the accounts to be debited and credited. Write your answers for items (1) to (25) in the answer book.

Transaction		Book of original entry	Debit entry to be recorded		Credit entry to be recorded	
			Account	Ledger	Account	Ledger
e.g.	Equipment purchased in cash	Cash book	Equipment	General ledger	Cash	Cash book
(a)	Office rent paid by cheque	(1)	(2)	(3)	(4)	(5)
(b)	Goods purchased on credit	(6)	(7)	(8)	(9)	(10)
(c)	Bank loan acquired	(11)	(12)	(13)	(14)	(15)
(d)	Goods returned by credit customers	(16)	(17)	(18)	(19)	(20)
(e)	Interest income accrued	(21)	(22)	(23)	(24)	(25)

- (a) (1) _____ (2) _____ (3) _____ (4) _____ (5) _____
- (b) (6) _____ (7) _____ (8) _____ (9) _____ (10) _____
- (c) (11) _____ (12) _____ (13) _____ (14) _____ (15) _____
- (d) (16) _____ (17) _____ (18) _____ (19) _____ (20) _____
- (e) (21) _____ (22) _____ (23) _____ (24) _____ (25) _____