



St. Lawrence High School



A Jesuit Christian Minority Institution Worksheet 37

Sub: ACCOUNTANCY

Class 11

F.M. 15

Chapter: Unit 3: Recording of Transactions

Date: 07/11/2020

Topic: Special Purpose Books

Choose the correct alternatives

1 x 15 = 15

1. Purchase Day Book is used to record
 - (a) credit purchase of stationery; (b) credit purchase of goods for sale;
 - (c) credit purchase of furniture; (d) all cash purchase
2. Sales Day Book is used to record
 - (a) credit sale of goods for resale; (b) credit sale of furniture;
 - (c) credit sale of different items; (d) cash sale of goods for sale
3. The sale of business assets on credit is recorded in the
 - (a) sales day book; (b) cash book; (c) journal proper; (d) none the above
4. The total of the purchase day book is posted periodically to the
 - (a) debit of sales account; (b) credit of purchase account;
 - (c) debit of the purchase account; (d) debit of the cash book
5. The total of the sales day book is posted periodically to the
 - (a) debit of sales account; (b) credit of purchase account;
 - (c) debit of the purchase account; (d) debit of the cash book
6. Credit card sales are recorded originally in the
 - (a) sales day book; (b) cash book (cash column); (c) journal proper; (d) cash book (bank column)
7. Debit card sales are recorded originally in the
 - (a) sales day book; (b) cash book (cash column); (c) journal proper; (d) cash book (bank column)
8. When goods are returned by the customers a document is prepared by the firm called
 - (a) credit note; (b) debit note; (c) invoice; (d) voucher
9. Adjusting entries are made at the
 - (a) beginning of the year; (b) middle of the year; (c) end of the year; (d) end of each month
10. Journal proper record transactions of
 - (a) similar nature; (b) different nature; (c) capital nature; (d) exceptional nature
11. Journal proper is used for making the original record of
 - (a) cash transactions; (b) credit transactions of all nature;
 - (c) those transactions which do not find a place in any of the day book; (d) internal transactions
12. The purchase of stationery on credit is originally recorded in the
 - (a) purchase day book; (b) purchase return book; (c) journal proper; (d) cash book

13. Sale of old furniture on credit is originally recorded in the
(a) sales day book; (b) purchase day book; (c) cash book; (d) journal proper
14. Sales day book is prepared from
(a) inward invoice; (b) cash memo; (c) outward invoice; (d) credit note;
15. Purchase day book is prepared from
(a) cash memo; (b) inward invoice; (c) outward invoice; (d) debit note

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