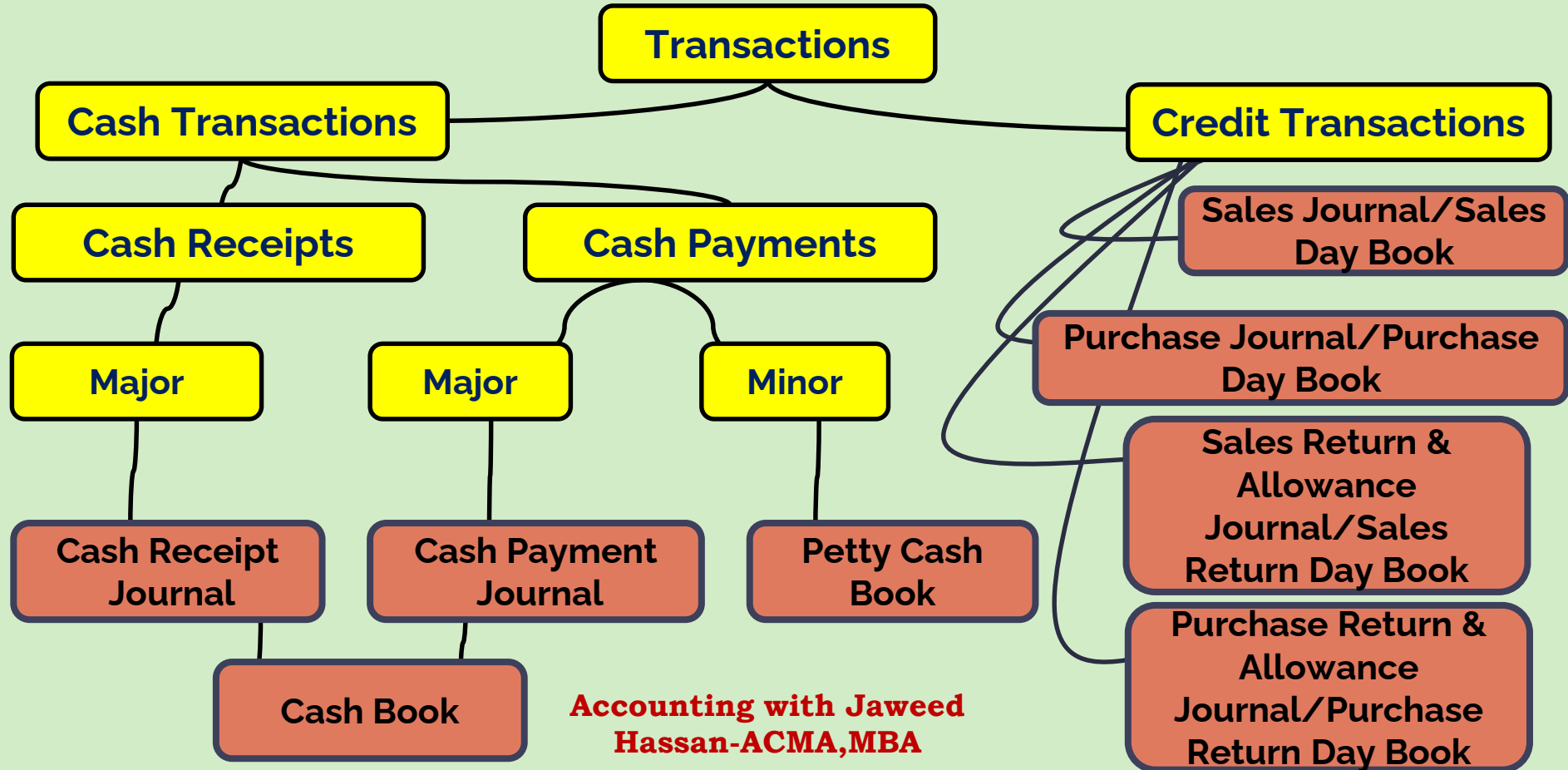




Books of Prime/Original Entry

Accounting with Jaweed Hassan-ACMA,MBA

Books of Prime/Original Entry or Journals



Cash Receipt Journal: In this journal, all **cash receipt** transactions are recorded.

Cash Payment Journal: All major **cash payment** transactions are recorded.

Cash Book: All **cash & bank receipt and payment** transactions are recorded.

Petty Cash Book: All **minor cash payments** are recorded under imprest system.

Sales Journal: All transactions in which **merchandise** is sold on **credit** are recorded.

Sales Return & Allowance Journal: All the transactions in which **merchandise sold on credit** is **returned from customers** are recorded.

Purchase Journal: All transactions in which **merchandise** is purchased on **credit** are recorded.

Purchase Return & Allowance Journal: All the transactions in which **merchandise bought on credit** is **returned to supplier** are recorded.

Accounting with Jaweed
Hassan-ACMA,MBA