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## Bookkeeping Journals Quiz Questions

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1. What are bookkeeping journals?
2. What are daybooks also known as?
3. What is the purpose of bookkeeping journals?
4. Is there only one type of journal?
5. What is the process of transferring information from the journals to the ledgers called?
6. What is the name of the main journal of a business?
7. Where does the information in the bookkeeping journals come from?
8. List the names of the special journals.
9. Which side do debits go on?
10. In this sample journal entry, is 'Telephone' a debit or a credit?

J1

| Date   | Description                     | Dr    | Cr    | Ref |
|--------|---------------------------------|-------|-------|-----|
|        |                                 |       |       |     |
| Oct 18 | Telephone                       | 35.00 |       | 005 |
|        | Bank                            |       | 35.00 | 001 |
|        | Telecom bill paid with Chq 0025 |       |       |     |

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## Bookkeeping Journals Quiz **Answers**

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1. Books of original entry.
2. Bookkeeping journals.
3. To show which ledger accounts are debited and credited.
4. False.
5. Posting.
6. The general journal.
7. The accounting source documents.
8. Sales journal, cash payments journal, sales returns and allowances, purchases journal, cash receipts journal, purchases returns and allowances.
9. The left hand side.
10. A debit