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Self Made Assignment - Manual Accounting

Subsidiary Books in Accounting

Answer this MCQ Questions

- Which of the following is NOT a type of subsidiary book?
 - Sales Book
 - Journal Proper
 - Balance Sheet
 - Purchase Returns Book
- The Cash Book is used to record which of the following?
 - Only credit purchases
 - Only credit sales
 - All cash and bank transactions
 - Only adjustments
- Which book records all credit purchases of goods meant for resale?
 - Sales Book
 - Purchases Book
 - Journal Proper
 - Petty Cash Book
- Returns Outwards are recorded in which subsidiary book?
 - Sales Returns Book
 - Purchases Book
 - Purchase Returns Book
 - Sales Book
- Which of the following best defines the Cash Book?
 - A journal for all transactions
 - A ledger for income
 - A combined journal and ledger for cash transactions
 - A bank statement
- What is the main purpose of the Journal Proper?
 - Recording bank withdrawals
 - Recording returns of goods
 - Recording miscellaneous transactions
 - Recording petty cash expenses
- Which of the following helps in bank reconciliation?
 - Petty Cash Book
 - Sales Book
 - Cash Book
 - Journal Proper

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8. What type of Cash Book includes both cash and bank columns?
- A. Single Column Cash Book
 - B. Double Column Cash Book
 - C. Triple Column Cash Book
 - D. Petty Cash Book
9. What is recorded in the Petty Cash Book?
- A. Only large payments
 - B. All credit purchases
 - C. Small and repetitive expenses
 - D. Capital investments
10. The Sales Returns Book is also known as:
- A. Returns Outwards Book
 - B. Return Voucher Book
 - C. Returns Inwards Book
 - D. Refund Ledger
11. In a Single Column Cash Book, which type of transaction is recorded?
- A. Only bank transactions
 - B. Only petty cash
 - C. Only cash receipts and payments
 - D. Only credit sales
12. What does "VNo" in the cash book stand for?
- A. Voucher Notice
 - B. Voucher Number
 - C. Valid Number
 - D. Value Notation

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