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Self Made Assignment - Manual Accounting

Subsidiary Books in Accounting

Answer this MCQ Questions

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

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D. Journal Proper

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

13. Which type of Cash Book is suitable for a business that records both cash and bank transactions?

- A. Single Column Cash Book
- B. Petty Cash Book
- C. Double Column Cash Book
- D. Ledger Cash Book

14. Which of the following is a specific column found in the Petty Cash Book?

- A. Sales
- B. Credit
- C. Postage

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D. Assets

15. In a Double Column Cash Book, what are the two columns on each side used for?

- A. Cash and Credit
- B. Cash and Bank
- C. Credit and Debit
- D. Bank and Ledger

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