

# 7 JOURNALS

Sales Journal

Purchases Journal

Returns Inwards Journal

Returns Outwards Journal

Cash Book

Petty Cash Book

General Journal

Goods for resale on credit are recorded in the Sales, Purchases, Returns Inwards and Returns Outwards Journals

All cash and bank transactions are recorded in the Cash Book

Small cash transactions go to the Petty Cash Book

Non cash and non goods for resale transactions are recorded in the General Journal

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