

## Principles of accounting Icom Part 1 English Medium Chapter 8 Online Test

Sr	Questions	Answers Choice
1	A double column cash book is used to record	A. Cash transactions only <b>B. Cash and bank transaction</b> C. Cash, bank and discount transaction D. None of these
2	It is used to record only cash receipts and payments	<b>A. Single column cash book</b> B. Double column cash book C. Treble column cash book D. Sales book
3	.The cash book is a	A. Subsidiary journal B. Ledger account <b>C. Subsidiary journal and ledger</b> D. Trial balance
4	Credit purchases are recorded in	<b>A. Purchases book</b> B. Creditors book C. Cash book D. Purchases returns book
5	A cash account always shows	<b>A. Debit balance</b> B. Credit balance C. Both debit and credit balance D. Nil balance
6	All cash purchases and cash sales are recorded in	<b>A. Cash book</b> B. Purchases book C. Sales book D. Purchases and sales book
7	A document evidencing cash receipts and payments and forming the basis for making entries in the cash book is called	A. Receipt voucher <b>B. Cash voucher</b> C. payment voucher D. Cash memo
8	When money is paid to a creditor or supplier a receipt is obtained from him which is called	A. Cash voucher B. Cash payment C. Receipt voucher <b>D. Payment voucher</b>
9	When cash is received from debtor or customer, generally a receipt is issued to the debtor which is called	A. Payment voucher <b>B. Receipt voucher</b> C. Cash voucher D. None of these
10	The book in which all cash transaction are primarily recorded is called	A. Pass book B. Cheque book C. Finance book <b>D. Cash book</b>