Exploring Special Journals: Sales Journal and Cash Receipts

Record the following transactions in the sales journal:

March 1 Sold merchandise on account to Abby Cira, \$200, plus sales tax, \$10; total \$210. Sales Invoice No. 31.
March 5 Sold merchandise on account to Josh Calle, \$360, plus sales tax, \$18; total \$378. Sales Invoice No. 32.
March 9 Sold merchandise on account to Deon Andrews, \$100, plus sales tax, \$5; total \$105. Sales Invoice No. 33.
March 15 Sold merchandise on account to Megan Baker, \$500, plus sales tax, \$25; total \$525. Sales Invoice No. 34.
March 24 Sold merchandise on account to David Cao, \$300, plus sales tax, \$15; total \$315. Sales Invoice No. 35.

Total and rule the sales journal as of March 31.

SALES JOURNAL

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r r	ecording sales on account (sales for cash are recordea	l in the c	ash recei	ipts jo	ur	na	I)										
	Account Debited	Sale No.				Post Receivable							Sales Tax Payable CR				
			Sale	Sale Post	Sale Post R	Sale Post Rece	Acct Sale Post Receive	Sale Post Receivable	Accts Sale Post Receivable	Sale Post Accts	Accts Sale Post Receivable Sale	Accts Sale Post Receivable Sales	Sale Accts Receivable Sales	Accts Sale Sale Post Receivable Sales	Accts Sale Sale Post Receivable Sales	Accts Sales Tax Sale Post Receivable Sales Payable	

Record the following transactions in the cash receipts journal:

- March 3 Recorded cash and credit card sales, \$2,500, plus sales tax, \$125; total \$2,625. Terminal Summary 41.
- March 7 Recorded cash and credit card sales, \$4,000, plus sales tax, \$200; total \$4,200. Terminal Summary 42.
- March 13 Received cash on account from Deon Andrews, \$105, covering S33. Receipt No. 10.
- March 20 Received cash on account from Josh Calle, \$378, covering S32. Receipt No. 11.
- March 27 Received cash on account from Corey Cordell, \$588, covering S22 for \$600, less 2% discount, \$12. Receipt No. 12.

Total, prove, and rule the cash receipts journal as of March 31.

CASH RECEIPTS JOURNAL

Used for all cash coming in (not just sales)

						Ger	nera	I				Accts								Sales Tax					Sales							
			Post					CR			Receivable				Sales			Payable			Discount				Cash							
Date	Account Title	No.	Ref.	D	R							С	R		CR				CR				DR				DR					
				_													-				_							-		-		

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