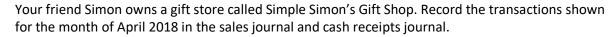
Simple Simon's Gift Shop





- April 2 Sold merchandise on account to Miranda Barton, \$100, plus sales tax, \$5; total \$105. Sales Invoice No. 71.
- April 3 Recorded cash and credit card sales, \$3,000, plus sales tax, \$150; total \$3,150. Terminal Summary 21.
- April 6 Sold merchandise on account to Jill Bermas, \$2,000, plus sales tax, \$100; total \$2,100. Sales Invoice No. 72.
- April 8 Recorded cash and credit card sales, \$5,000, plus sales tax, \$250; total \$5,250. Terminal Summary 22.
- April 10 Sold merchandise on account to Dominique Braxton, \$200, plus sales tax, \$10; total \$210. Sales Invoice No. 73.
- April 16 Sold merchandise on account to Lazlo Briceno Lopez, \$800, plus sales tax, \$40; total \$840. Sales Invoice No. 74.
- April 18 Received cash on account from Dominique Braxton, \$210, covering \$73. Receipt No. 50.
- April 21 Received cash on account from Jill Bermas, \$2,100, covering \$72. Receipt No. 51.
- April 25 Received cash on account from Michael Bungabong, \$980, covering S68 for \$1,000, less 2% discount, \$20. Receipt No. 52.
- April 28 Sold merchandise on account to Samantha Cain, \$700, plus sales tax, \$35; total \$735. Sales Invoice No. 75.

Total and rule the sales journal and cash receipts journal as of April 30.

SALES JOURNAL PAGE 2

Used for recording sales on account (sales for cash are recorded in the cash receipts journal)

		Sale	Post	R	ival	ble	Sales CR				Sa P	X e		
Date	Account Debited	No.	Ref.		R						CR			

CASH RECEIPTS JOURNAL PAGE 2

Used for all cash coming in (not just sales)

						Ger	era	eral				Accts										Sales Tax			Sales					
		Doc.	Post								Re	Receivable				Sales			Payable			Discount				Cash				
Date	Account Title	No.	Ref.	ı	DR		CR				CR			CR				CR			DR				DR					