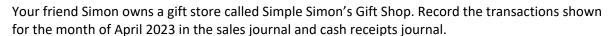
Simple Simon's Gift Shop





- April 2 Sold merchandise on account to Brayden Hauser, \$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 Diego Yun, \$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 Jamauree Thrasher, \$200, plus sales tax, \$10; total \$210. Sales Invoice No. 73.
- April 16 Sold merchandise on account to Fernando Guzman, \$800, plus sales tax, \$40; total \$840. Sales Invoice No. 74.
- April 18 Received cash on account from Jamauree Thrasher, \$210, covering S73. Receipt No. 50.
- April 21 Received cash on account from Diego Yun, \$2,100, covering S72. Receipt No. 51.
- April 25 Received cash on account from Lauren Clippard, \$980, covering S68 for \$1,000, less 2% discount, \$20. Receipt No. 52.
- April 28 Sold merchandise on account to Sion Willis, \$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	Accts Receivable					Sal	es	Sales Tax Payable				
Date	Account Debited	No.	Ref.		DR				CF		CR				

CASH RECEIPTS JOURNAL PAGE 2

Used for all cash coming in (not just sales)

						Ger	nera	eral				Accts									Sales Tax				Sales								
		Doc.	Post								Receivable			Sales				Payable				Discount				Cash			1				
Date	Account Title	No.	Ref.	DR		CR				CR			CR				CR					DR					DR						