## Simple Simon's Gift Shop

Your friend Simon owns a gift store called Simple Simon's Gift Shop. Record the transactions shown for the month of April 2023 in the sales journal and cash receipts journal.


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)

| Date | Account Debited | Sale <br> No. | Post Ref. | Accts Receivable DR |  |  |  | Sales CR |  |  |  | Sales Tax Payable CR |  |  |  |
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CASH RECEIPTS JOURNAL
PAGE 2
Used for all cash coming in (not just sales)

| Date | Account Title | $\begin{array}{\|c\|} \hline \text { Doc. } \\ \hline \text { No. } \\ \hline \end{array}$ | Post Ref. | General |  |  |  |  |  | AcctsReceivableCR |  |  |  | Sales <br> CR |  |  | Sales Tax <br> Payable <br> CR |  |  |  | Sales Discount DR |  |  | $\begin{gathered} \text { Cash } \\ \text { DR } \end{gathered}$ |  |  |
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