Tippecanoe's Canoes is a successful local canoe retailer. Record the following transactions for the month of April 2023 in the Sales Journal, Cash Receipts Journal, and General Journal. Then post these entries to the Accounts Receivable Subsidiary Ledger.



April 2	Sold merchandise ("Sales") on account to Carleigh Boyd, \$200, plus sales tax, \$10; total \$210. S71.
April 7	Sold merchandise ("Sales") on account to Isaiah Shields, \$1,000, plus sales tax, \$50; total \$1,050. S72.
April 12	Sold merchandise ("Sales") on account to Jon Romero, \$1,200, plus sales tax, \$60; total \$1,260. S73.
April 16	Sold merchandise ("Sales") on account to David Russell, \$400, plus sales tax, \$20; total \$420. S74.
April 18	Sold merchandise ("Sales") on account to Serenity Robertson, \$700, plus sales tax, \$35; total \$735. S75.

SALES JOURNAL PAGE 1

Date	•	Account Debited	Sale No.	Post Ref.	R	ece	cct eiva DR	bl	e	Sales CR				Sales Tax Payable CR			
		TOTALS															

April 1 Received cash on account from Keith Love, \$340, covering S68 (no discount). R50.

April 10 Received cash on account from Isaiah Shields, \$1,029, covering S72 for \$1,050, less 2% discount, \$21. R51.

April 20 Received cash on account from David Russell, \$392, covering S74 for \$400, less 2% discount, \$8. R52.

April 24 Received cash on account from Carleigh Boyd, \$210, covering S71 (no discount). R53.

April 27 Received cash on account from Jon Romero, \$1,260, covering S73 for \$1,260 (no discount). R54.

### CASH RECEIPTS JOURNAL PAGE 1

						Ge	nei	ral					cts						s T		Sa	les				
		Doc.	Post								R	ece	ivak	ole	Sal	es		Pay	ab	le	Disc	oui	nt	Ca	ash	1
Date	Account Title	No.	Ref.		DR				С	R		C	R		C	R		(	CR		[	DR			OR	
												Ħ														
	TOTALS																									

Tippecanoe's Canoes is a successful local canoe retailer. Record the following transactions for the month of April 2023 in the Sales Journal, Cash Receipts Journal, and General Journal. Then post these entries to the Accounts Receivable Subsidiary Ledger.



- April 5 Granted an allowance to Nick Yun for damaged merchandise ("Sales Returns & Allowances"), \$240, plus sales tax, \$12; total \$252. CM701. (hint: this uses 3 lines in the general journal)
- April 14 Granted credit to Ben Walden for merchandise returned ("Sales Returns & Allowances"), \$1,300, plus sales tax, \$65; total \$1,365. CM702. (hint: this uses 3 lines in the general journal)
- April 21 Granted credit to Serenity Robertson for merchandise returned ("Sales Returns & Allowances"), \$700, plus sales tax, \$35; total \$735. CM703. (hint: this uses 3 lines in the general journal)

GENERAL JOURNAL PAGE 1

Date	Account Title	Doc. No.	Post. Ref.	Debit			Credit				

#### **ACCOUNTS RECEIVABLE SUBSIDIARY LEDGERS**

Customer: C	ARLEIGH BOYD									Custo	mer	No:	: 15	1
Date	Post.						Debit Balance							

Customer: JO	N ROMERO							Custo	mei	No:	152	
Date	Item	Post. Ref.	De	bit		Cre	dit	Debit Balance				

Tippecanoe's Canoes is a successful local canoe retailer. Record the following transactions for the month of April 2023 in the Sales Journal, Cash Receipts Journal, and General Journal. Then post these entries to the Accounts Receivable Subsidiary Ledger.



<b>Customer: KEITI</b>	H LOVE				Customer No: 153
Date	ltem	Post. Ref.	Debit	Credit	Debit Balance
tpriI I E	Balance	✓			3 4 0 00
Customer: DAV	ID RUSSELL				Customer No: 154
Date	Item	Post. Ref.	Debit	Credit	Debit Balance
Customer: BEN	WALDEN				Customer No: 155
Date	ltem	Post. Ref.	Debit	Credit	Debit Balance
tpriI I E	Balance	✓			1 3 6 5 00
Customer: ISAIA	AH SHIELDS				Customer No: 156
Date	Item	Post. Ref.	Debit	Credit	Debit Balance
Customer: NICK	YUN				Customer No: 157
Date	Item	Post. Ref.	Debit	Credit	Debit Balance
tpril 1 E	Balance	<b>✓</b>			1 2 5 2 00
Customer: SERE	NITY ROBERTSON				Customer No: 158
Date	ltem	Post. Ref.	Debit	Credit	Debit Balance

Tippecanoe's Canoes is a successful local canoe retailer. Record the following transactions for the month of April 2023 in the Sales Journal, Cash Receipts Journal, and General Journal. Then post these entries to the Accounts Receivable Subsidiary Ledger.



### **SCHEDULE OF ACCOUNTS RECEIVABLE**

April 30, 2023

TOTAL ACCOUNTS RECEIVABLE			