

[Your Name]'s Quincy Bookstore

Journal  
December 1-10, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
12/02/2022	Sales Receipt	1002	Walk-In Customer		12000	12000 Undeposited Funds	\$134.05	
				Keyboarding Services	40200	40200 Sales and Service Income:Keyboarding Sales		\$25.00
				Textbooks	40100	40100 Sales and Service Income:Book Sales		\$80.00
				Textbooks	18000	18000 Inventory Asset		\$50.00
				Textbooks	50100	50100 Cost of Goods Sold:Purchases	\$50.00	
				Paperback Books	40100	40100 Sales and Service Income:Book Sales		\$20.97
				Paperback Books	18000	18000 Inventory Asset		\$12.00
				Paperback Books	50100	50100 Cost of Goods Sold:Purchases	\$12.00	
					28000	28000 Missouri Department of Revenue Payable		\$8.08
							<b>\$196.05</b>	<b>\$196.05</b>
				12/02/2022	Invoice	1003	In-Home Educating, Inc.	
Textbooks	40100	40100 Sales and Service Income:Book Sales						\$2,850.00
Textbooks	18000	18000 Inventory Asset						\$1,500.00
Textbooks	50100	50100 Cost of Goods Sold:Purchases	\$1,500.00					
	28000	28000 Missouri Department of Revenue Payable						\$228.00
			<b>\$4,578.00</b>	<b>\$4,578.00</b>				
12/02/2022	Payment	1096	Kiley, Emma		12000	12000 Undeposited Funds	\$100.00	
					11000	11000 Accounts Receivable		\$100.00
							<b>\$100.00</b>	<b>\$100.00</b>
12/02/2022	Sales Receipt	1004	Walk-In Customer		10000	10000 Checking	\$632.80	
				Textbooks	40100	40100 Sales and Service Income:Book Sales		\$79.99
				Textbooks	18000	18000 Inventory Asset		\$50.00
				Textbooks	50100	50100 Cost of Goods Sold:Purchases	\$50.00	
				Textbooks	40100	40100 Sales and Service Income:Book Sales		\$95.99
				Textbooks	18000	18000 Inventory Asset		\$50.00
				Textbooks	50100	50100 Cost of Goods Sold:Purchases	\$50.00	
				Textbooks	40100	40100 Sales and Service Income:Book Sales		\$125.00
				Textbooks	18000	18000 Inventory Asset		\$50.00
				Textbooks	50100	50100 Cost of Goods Sold:Purchases	\$50.00	
				Textbooks	40100	40100 Sales and Service Income:Book Sales		\$139.95
				Textbooks	18000	18000 Inventory Asset		\$50.00
				Textbooks	50100	50100 Cost of Goods Sold:Purchases	\$50.00	
				Textbooks	40100	40100 Sales and Service Income:Book Sales		\$145.00
				Textbooks	18000	18000 Inventory Asset		\$50.00
				Textbooks	50100	50100 Cost of Goods Sold:Purchases	\$50.00	
					28000	28000 Missouri Department of Revenue Payable		\$46.87
			<b>\$882.80</b>	<b>\$882.80</b>				
12/03/2022	Invoice	1005	St. Louis Community Schools		11000	11000 Accounts Receivable	\$254.51	
				Pens, etc.	40300	40300 Sales and Service Income:Supplies Sales		\$224.75
				Pens, etc.	18000	18000 Inventory Asset		\$125.00
				Pens, etc.	50100	50100 Cost of Goods Sold:Purchases	\$125.00	
				Paper Supplies	40300	40300 Sales and Service Income:Supplies Sales		\$34.95
				Paper Supplies	18000	18000 Inventory Asset		\$25.00
				Paper Supplies	50100	50100 Cost of Goods Sold:Purchases	\$25.00	
					28000	28000 Missouri Department of Revenue Payable		\$0.00
					28000	28000 Missouri Department of Revenue Payable		\$0.00
					28000	28000 Missouri Department of Revenue Payable		\$0.00
	45000	45000 Sales Discounts	\$5.19					
			<b>\$409.70</b>	<b>\$409.70</b>				
12/03/2022	Payment	915	Gaines, Jonathan		12000	12000 Undeposited Funds	\$350.00	
					11000	11000 Accounts Receivable		\$350.00
							<b>\$350.00</b>	<b>\$350.00</b>

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12/03/2022	Invoice	1006	Kiley, Emma		11000	11000 Accounts Receivable	\$87.40	
				Pens, etc.	40300	40300 Sales and Service Income:Supplies Sales		\$25.98
				Pens, etc.	18000	18000 Inventory Asset		\$10.00
				Pens, etc.	50100	50100 Cost of Goods Sold:Purchases	\$10.00	
				Stationary	40300	40300 Sales and Service Income:Supplies Sales		\$54.95
				Stationary	18000	18000 Inventory Asset		\$37.50
				Stationary	50100	50100 Cost of Goods Sold:Purchases	\$37.50	
					28000	28000 Missouri Department of Revenue Payable		\$6.47
							<b>\$134.90</b>	<b>\$134.90</b>
12/03/2022	Check	Online Pmt	Mastercard		10000	10000 Checking		\$500.00
					21000	21000 Mastercard	\$500.00	
							<b>\$500.00</b>	<b>\$500.00</b>
12/03/2022	Payment		In-Home Educating, Inc.		10000	10000 Checking	\$1,500.00	
					11000	11000 Accounts Receivable		\$1,500.00
							<b>\$1,500.00</b>	<b>\$1,500.00</b>
12/03/2022	Deposit				10000	10000 Checking	\$584.05	
					12000	12000 Undeposited Funds		\$134.05
					12000	12000 Undeposited Funds		\$100.00
					12000	12000 Undeposited Funds		\$350.00
							<b>\$584.05</b>	<b>\$584.05</b>
12/03/2022	Bill Payment (Check)	1001	Educational Materials, Inc.		10000	10000 Checking		\$1,000.00
					20000	20000 Accounts Payable	\$1,000.00	
							<b>\$1,000.00</b>	<b>\$1,000.00</b>
12/03/2022	Bill Payment (Check)	1002	Office Supplies For You		10000	10000 Checking		\$800.00
					20000	20000 Accounts Payable	\$800.00	
							<b>\$800.00</b>	<b>\$800.00</b>
12/03/2022	Bill Payment (Check)	1003	Writing Products, LLC		10000	10000 Checking		\$500.00
					20000	20000 Accounts Payable	\$500.00	
							<b>\$500.00</b>	<b>\$500.00</b>
12/05/2022	Invoice	1007	Manning, Elizabeth		11000	11000 Accounts Receivable	\$270.00	
				Textbooks	40100	40100 Sales and Service Income:Book Sales		\$250.00
				Textbooks	18000	18000 Inventory Asset		\$100.00
				Textbooks	50100	50100 Cost of Goods Sold:Purchases	\$100.00	
					28000	28000 Missouri Department of Revenue Payable		\$20.00
							<b>\$370.00</b>	<b>\$370.00</b>
12/05/2022	Bill		Writing Products, LLC		20000	20000 Accounts Payable		\$29.40
				Pens, etc.	18000	18000 Inventory Asset	\$30.00	
					50200	50200 Cost of Goods Sold:Merchandise Discounts		\$0.60
							<b>\$30.00</b>	<b>\$30.00</b>
12/05/2022	Credit Memo	1008	Kiley, Emma		11000	11000 Accounts Receivable		\$28.06
				Pens, etc.	40300	40300 Sales and Service Income:Supplies Sales	\$25.98	
				Pens, etc.	18000	18000 Inventory Asset	\$6.00	
				Pens, etc.	50100	50100 Cost of Goods Sold:Purchases		\$6.00
					28000	28000 Missouri Department of Revenue Payable	\$2.08	
							<b>\$34.06</b>	<b>\$34.06</b>
12/07/2022	Invoice	1009	Online Growth Schools, LLC		11000	11000 Accounts Receivable	\$3,037.36	
				Textbooks	40100	40100 Sales and Service Income:Book Sales		\$3,300.00
				Textbooks	18000	18000 Inventory Asset		\$1,500.00
				Textbooks	50100	50100 Cost of Goods Sold:Purchases	\$1,500.00	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Paper Supplies	40300	40300 Sales and Service Income:Supplies Sales		\$74.85
				Paper Supplies	18000	18000 Inventory Asset		\$75.00
				Paper Supplies	50100	50100 Cost of Goods Sold:Purchases	\$75.00	
				Subtotal				
					28000	28000 Missouri Department of Revenue Payable	\$0.00	
					28000	28000 Missouri Department of Revenue Payable	\$0.00	
					28000	28000 Missouri Department of Revenue Payable	\$0.00	
				Discount	45000	45000 Sales Discounts	\$337.49	
							<b>\$4,949.85</b>	<b>\$4,949.85</b>
12/07/2022	Inventory Starting Value	START		Gift Ware - Opening inventory and value	39999	39999 Opening Balance Equity	\$0.00	
				Gift Ware - Opening inventory and value	18000	18000 Inventory Asset	\$0.00	
								<b>\$0.00</b>
12/08/2022	Invoice	1010	Kiley, Emma		11000	11000 Accounts Receivable	\$139.69	
				Keyboarding Services	40200	40200 Sales and Service Income:Keyboarding Sales		\$75.00
				Paper Supplies	40300	40300 Sales and Service Income:Supplies Sales		\$59.90
				Paper Supplies	18000	18000 Inventory Asset		\$50.00
				Paper Supplies	50100	50100 Cost of Goods Sold:Purchases	\$50.00	
					28000	28000 Missouri Department of Revenue Payable		\$4.79
							<b>\$189.69</b>	<b>\$189.69</b>
12/10/2022	Bill		Educational Materials, Inc.		20000	20000 Accounts Payable		\$2,254.00
				Textbooks	18000	18000 Inventory Asset	\$2,300.00	
					50200	50200 Cost of Goods Sold:Merchandise Discounts		\$46.00
							<b>\$2,300.00</b>	<b>\$2,300.00</b>
12/10/2022	Sales Receipt	1011	Walk-In Customer		12000	12000 Undeposited Funds	\$103.46	
				Pens, etc.	40300	40300 Sales and Service Income:Supplies Sales		\$44.85
				Pens, etc.	18000	18000 Inventory Asset		\$15.00
				Pens, etc.	50100	50100 Cost of Goods Sold:Purchases	\$15.00	
				Stationary	40300	40300 Sales and Service Income:Supplies Sales		\$29.98
				Stationary	18000	18000 Inventory Asset		\$15.00
				Stationary	50100	50100 Cost of Goods Sold:Purchases	\$15.00	
				Paperback Books	40100	40100 Sales and Service Income:Book Sales		\$20.97
				Paperback Books	18000	18000 Inventory Asset		\$12.00
				Paperback Books	50100	50100 Cost of Goods Sold:Purchases	\$12.00	
					28000	28000 Missouri Department of Revenue Payable		\$7.66
							<b>\$145.46</b>	<b>\$145.46</b>
12/10/2022	Invoice	1012	St. Louis Community Schools		11000	11000 Accounts Receivable	\$880.00	
				Textbooks	40100	40100 Sales and Service Income:Book Sales		\$880.00
				Textbooks	18000	18000 Inventory Asset		\$400.00
				Textbooks	50100	50100 Cost of Goods Sold:Purchases	\$400.00	
					28000	28000 Missouri Department of Revenue Payable	\$0.00	
					28000	28000 Missouri Department of Revenue Payable	\$0.00	
					28000	28000 Missouri Department of Revenue Payable	\$0.00	
							<b>\$1,280.00</b>	<b>\$1,280.00</b>
12/10/2022	Payment		St. Louis Community Schools		10000	10000 Checking	\$1,254.51	
					11000	11000 Accounts Receivable		\$1,254.51

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							<b>\$1,254.51</b>	<b>\$1,254.51</b>
12/10/2022	Deposit		Walk-In Customer		10000	10000 Checking	\$103.46	
					12000	12000 Undeposited Funds		\$103.46
							<b>\$103.46</b>	<b>\$103.46</b>
12/10/2022	Bill Payment (Check)	1004	Writing Products, LLC		10000	10000 Checking		\$29.40
					20000	20000 Accounts Payable	\$29.40	
							<b>\$29.40</b>	<b>\$29.40</b>
12/10/2022	Bill Payment (Check)	1005	Educational Materials, Inc.		10000	10000 Checking		\$2,254.00
					20000	20000 Accounts Payable	\$2,254.00	
							<b>\$2,254.00</b>	<b>\$2,254.00</b>
<b>TOTAL</b>							<b>\$24,475.93</b>	<b>\$24,475.93</b>

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