



## JOURNAL ENTRIES

### Answer Key

Num	Date	Accounts	Debit	Credit
1	7/2/20XX	Cash Drawer	\$133.04	
	■	Book Sales		\$100.97
		Keyboarding Services		25.00
		Sales Tax Payable		7.07
		Walk-in sale paid with check #2951		
2	7/2/20XX	Accounts Receivable	3,049.50	
	■	Book Sales		2,850.00
		Sales Tax Payable		199.50
		Home School Training, Inc.		
3	7/2/20XX	Cash Drawer	100.00	
	■	Accounts Receivable		100.00
		Check #1096 from Pamela Johnson from prev bal		
4	7/2/20XX	Accounts Receivable	259.70	
	■	Supplies Sales		259.70
		St. Louis Public Schools		
5	7/2/20XX	Checking	585.93	
	■	Book Sales		585.93
		Non-profit Visa sale		
7	7/3/20XX	Cash Drawer	374.50	
	■	Accounts Receivable		374.50
		Gregory Gloast check #915		



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Num	Date	Category	Account	Increasing or Decreasing?
8	7/3/20XX	Accounts Receivable	86.60	
	■	Supplies Sales		80.93
		Sales Tax Payable		5.67
		Jasmine Null		
9	7/3/20XX	Checking	1,498.00	
	■	Accounts Receivable		1,498.00
		Home School Training debit card payment		
10	7/5/20XX	Accounts Receivable	267.50	
	■	Book Sales		250.00
		Sales Tax Payable		17.50
		Elizabeth Manning		
11	7/5/20XX	COGS	44.20	
	■	Accounts Payable		44.20
		20 pens from Writing Stuff, LLC		
13	7/5/20XX	Checking	607.54	
	■	Cash Drawer		607.54
		Weekly deposit		