

## [Your Name]'s Quincy Bookstore

Journal  
December 1-17, 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.		11000	11000 Accounts Receivable	\$3,078.00	
				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
				Discount	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>

Tuesday, August 9, 2022 01:41 PM GMT-05:00

1/6



Make sure to stay up-to-date with course information by joining our Private Facebook Group

[www.facebook.com/groups/bsnsAtlasBookkeepingBasics](https://www.facebook.com/groups/bsnsAtlasBookkeepingBasics)


## [Your Name]'s Quincy Bookstore

Journal  
December 1-17, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
12/03/2022	Invoice	1006	Kiley, Emma		11000	11000 Accounts Receivable	\$85.65	
				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		\$6.34
				Discount	45000	45000 Sales Discounts	\$1.62	
							<b>\$134.77</b>	<b>\$134.77</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

Tuesday, August 9, 2022 01:41 PM GMT-05:00

2/6



Make sure to stay up-to-date with course information by joining our Private Facebook Group

[www.facebook.com/groups/bsnsAtlasBookkeepingBasics](https://www.facebook.com/groups/bsnsAtlasBookkeepingBasics)


## [Your Name]'s Quincy Bookstore

Journal  
December 1-17, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Textbooks	50100	50100 Cost of Goods Sold:Purchases	\$1,500.00	
				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	\$136.90	
				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		\$4.70
				Discount	45000	45000 Sales Discounts	\$2.70	
							<b>\$189.60</b>	<b>\$189.60</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		10000	10000 Checking	\$1,254.51	

Tuesday, August 9, 2022 01:41 PM GMT-05:00

3/6



Make sure to stay up-to-date with course information by joining our Private Facebook Group

[www.facebook.com/groups/bsnsAtlasBookkeepingBasics](https://www.facebook.com/groups/bsnsAtlasBookkeepingBasics)


## [Your Name]'s Quincy Bookstore

Journal  
December 1-17, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
			Schools		11000	11000 Accounts Receivable		\$1,254.51
							<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>
12/11/2022	Sales Receipt	1013	Walk-In Customer		10000	10000 Checking	\$223.38	
				Paperback Books	40100	40100 Sales and Service Income:Book Sales		\$134.85
				Paperback Books	18000	18000 Inventory Asset		\$60.00
				Paperback Books	50100	50100 Cost of Goods Sold:Purchases	\$60.00	
				Pens, etc.	40300	40300 Sales and Service Income:Supplies Sales		\$71.98
				Pens, etc.	18000	18000 Inventory Asset		\$10.00
				Pens, etc.	50100	50100 Cost of Goods Sold:Purchases	\$10.00	
					28000	28000 Missouri Department of Revenue Payable		\$16.55
							<b>\$293.38</b>	<b>\$293.38</b>
12/11/2022	Sales Receipt	1014	Walk-In Customer		10000	10000 Checking	\$88.43	
				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	
				Pens, etc.	40300	40300 Sales and Service Income:Supplies Sales		\$8.99
				Pens, etc.	18000	18000 Inventory Asset		\$5.00
				Pens, etc.	50100	50100 Cost of Goods Sold:Purchases	\$5.00	
				Stationary	40300	40300 Sales and Service Income:Supplies Sales		\$12.99
				Stationary	18000	18000 Inventory Asset		\$7.50
				Stationary	50100	50100 Cost of Goods Sold:Purchases	\$7.50	
					28000	28000 Missouri Department of Revenue Payable		\$6.55
							<b>\$150.93</b>	<b>\$150.93</b>
12/12/2022	Invoice	1015	Gaines, Jonathan		11000	11000 Accounts Receivable	\$8.00	
				Keyboarding Services	40200	40200 Sales and Service Income:Keyboarding Sales		\$8.00
							<b>\$8.00</b>	<b>\$8.00</b>
12/13/2022	Payment	1265	Kiley, Emma		12000	12000 Undeposited Funds	\$57.59	
					11000	11000 Accounts Receivable		\$57.59
							<b>\$57.59</b>	<b>\$57.59</b>
12/13/2022	Expense	Elect	First Founded Bank of Missouri	Gaines' returned check #915	10000	10000 Checking		\$350.00
					52250	52250 Returned Payment Expense	\$350.00	
							<b>\$350.00</b>	<b>\$350.00</b>
12/13/2022	Invoice	1016	Gaines, Jonathan		11000	11000 Accounts Receivable	\$390.00	
				Payment returned by Bank - Check #915	52250	52250 Returned Payment Expense		\$350.00
				Returned Payment Fee	49000	49000 Misc Fees Income		\$40.00
							<b>\$390.00</b>	<b>\$390.00</b>
12/13/2022	Expense	Elect	First Founded Bank of Missouri	fee for Gaines' returned check #915	10000	10000 Checking		\$25.00
					52250	52250 Returned Payment Expense	\$25.00	

Tuesday, August 9, 2022 01:41 PM GMT-05:00

4/6



Make sure to stay up-to-date with course information by joining our Private Facebook Group

[www.facebook.com/groups/bsnsAtlasBookkeepingBasics](https://www.facebook.com/groups/bsnsAtlasBookkeepingBasics)


## [Your Name]'s Quincy Bookstore

Journal  
December 1-17, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
							<b>\$25.00</b>	<b>\$25.00</b>
12/14/2022	Payment	10-283	Manning, Elizabeth		12000	12000 Undeposited Funds	\$270.00	
					11000	11000 Accounts Receivable		\$270.00
							<b>\$270.00</b>	<b>\$270.00</b>
12/14/2022	Payment		Gaines, Jonathan		10000	10000 Checking	\$398.00	
					11000	11000 Accounts Receivable		\$398.00
							<b>\$398.00</b>	<b>\$398.00</b>
12/14/2022	Bill		Office Supplies For You		20000	20000 Accounts Payable		\$29.40
			Stationary		18000	18000 Inventory Asset	\$30.00	
					50200	50200 Cost of Goods Sold:Merchandise Discounts		\$0.60
							<b>\$30.00</b>	<b>\$30.00</b>
12/14/2022	Expense	Elect		12/01/X20XX through 12/14/20XX payroll	10000	10000 Checking		\$2,121.80
					51800	51800 Payroll Expense	\$2,121.80	
							<b>\$2,121.80</b>	<b>\$2,121.80</b>
12/15/2022	Payment	1278	Kiley, Emma		12000	12000 Undeposited Funds	\$136.90	
					11000	11000 Accounts Receivable		\$136.90
							<b>\$136.90</b>	<b>\$136.90</b>
12/15/2022	Expense		Mastercard		21000	21000 Mastercard		\$97.62
			cleaning supplies		51600	51600 Janitorial Expense	\$22.18	
			office supplies		52300	52300 Supplies Expense	\$28.23	
			toner cartridge		51100	51100 Computer and Internet Expense	\$47.21	
							<b>\$97.62</b>	<b>\$97.62</b>
12/17/2022	Invoice	1017	St. Louis Community Schools		11000	11000 Accounts Receivable	\$1,000.00	
			Textbooks		40100	40100 Sales and Service Income:Book Sales		\$1,000.00
			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>\$1,400.00</b>	<b>\$1,400.00</b>
12/17/2022	Vendor Credit		Office Supplies For You		20000	20000 Accounts Payable	\$37.50	
			Stationary		18000	18000 Inventory Asset		\$37.50
			Stationary		18000	18000 Inventory Asset	\$15.00	
			Stationary		50100	50100 Cost of Goods Sold:Purchases		\$15.00
							<b>\$52.50</b>	<b>\$52.50</b>
12/17/2022	Credit Memo	1018	Manning, Elizabeth		11000	11000 Accounts Receivable		\$135.00
			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
					28000	28000 Missouri Department of Revenue Payable	\$10.00	
							<b>\$185.00</b>	<b>\$185.00</b>
12/17/2022	Check	1006	Manning, Elizabeth	refund of credit balance	10000	10000 Checking		\$135.00
				refund of credit balance	11000	11000 Accounts Receivable	\$135.00	
							<b>\$135.00</b>	<b>\$135.00</b>
12/17/2022	Credit Card Credit		Walmart		21000	21000 Mastercard	\$47.21	
			returned incorrect toner cartridge		51100	51100 Computer and Internet Expense		\$47.21
							<b>\$47.21</b>	<b>\$47.21</b>
12/17/2022	Expense		Walmart		21000	21000 Mastercard		\$57.38
			toner cartridge		51100	51100 Computer and Internet Expense	\$57.38	

Tuesday, August 9, 2022 01:41 PM GMT-05:00

5/6



Make sure to stay up-to-date with course information by joining our Private Facebook Group

[www.facebook.com/groups/bsnsAtlasBookkeepingBasics](https://www.facebook.com/groups/bsnsAtlasBookkeepingBasics)


## [Your Name]'s Quincy Bookstore

Journal  
December 1-17, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
							<b>\$57.38</b>	<b>\$57.38</b>
12/17/2022	Bill Payment (Check)	1007	Office Supplies For You		20000	20000 Accounts Payable	\$0.00	
							<b>\$0.00</b>	
12/17/2022	Deposit				10000	10000 Checking	\$464.49	
					12000	12000 Undeposited Funds		\$57.59
					12000	12000 Undeposited Funds		\$270.00
					12000	12000 Undeposited Funds		\$136.90
							<b>\$464.49</b>	<b>\$464.49</b>
<b>TOTAL</b>							<b>\$31,146.51</b>	<b>\$31,146.51</b>

Tuesday, August 9, 2022 01:41 PM GMT-05:00

6/6



Make sure to stay up-to-date with course information by joining our Private Facebook Group

[www.facebook.com/groups/bsnsAtlasBookkeepingBasics](https://www.facebook.com/groups/bsnsAtlasBookkeepingBasics)
