



## JOURNAL ENTRIES

### Answer Key

Num	Date	Category	Account	Increasing or Decreasing?
44	7/21/20XX	Accounts Receivable	83.84	
	■	Keyboarding Services		40.00
		Supplies Sales		40.97
		Sales Tax Payable		2.87
		Gregory Gloast		
45	7/22/20XX	Accounts Receivable	164.66	
	■	Book Sales		26.97
		Giftware Sales		99.95
		Supplies Sales		26.97
		Sales Tax Payable		10.77
		Jasmine Null		
46	7/25/20XX	Cash Drawer	164.66	
	■	Accounts Receivable		164.66
		Payment in full from Jasmine Null		
47	7/25/20XX	Accounts Receivable	12,192.38	
	■	Book Sales		11,394.75
		Sales Tax Payable		797.63
		Home School Training, Inc.		
48	7/25/20XX	Checking	\$164.66	
	■	Cash Drawer		\$164.66
		Weekly deposit		



## JOURNAL ENTRIES

### Answer Key

Num	Date	Category	Account	Increasing or Decreasing?
49	7/28/20XX	Payroll Expense	1,306.92	
	■			1,306.92
		7/15/20XX through 7/31/20XX payroll		
50	7/29/20XX	Cash Drawer	133.75	
	■	Accounts Receivable		133.75
		Elizabeth Manning - payment in full		
51	7/29/20XX	Checking	2,078.00	
	■	Accounts Receivable		2,078.00
		Partial payment - Home School Training, Inc.		
52A	7/29/20XX	Accounts Payable	1,928.16	
	■	Checking		1,928.16
		Educational Publishing, Inc.		
52B	7/29/20XX	Accounts Payable	765.83	
Cash	■	Checking		765.83
		Amazing Gifts		
54	7/30/20XX	Utilities Expense	257.00	
	■	Telephone Expense	189.00	
		Checking		446.00
		Check to State Utilities & Telephone		
55	7/31/20XX	Checking	133.75	
	■	Cash Drawer		133.75
		End-of-month deposit		



## JOURNAL ENTRIES

### Answer Key

Num	Date	Category	Account	Increasing or Decreasing?
56	7/31/20XX	Draw, Owner	2,000.00	
	■	Checking		2,000.00
		Owner draw		
57	7/31/20XX	Sales Tax Payable	1,099.76	
	■	Checking		1,099.76
		Pay July 20XX Sales Tax due		