



CASH RECEIPTS ON ACCOUNT

November 6. Received cash on account from Country Crafters, \$2,162.40, covering S69. Receipt No. 90.

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE CREDIT	SALES DISCOUNT DEBIT	CASH DEBIT
				DEBIT	CREDIT					
6	Country Crafters	R90				216240				216240

1. Write the date.
2. Write the customer's name.
3. Write the receipt number.
4. Write the credit amount.
5. Write the debit amount.

JOURNALIZING CASH RECEIPTS ON ACCOUNT WITH SALES DISCOUNTS

November 7. Received cash on account from Cumberland Center, \$1,176.00, covering Sales Invoice No. 74 for \$1,200.00, less 2% discount, \$24.00. Receipt No. 91.

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE CREDIT	SALES DISCOUNT DEBIT	CASH DEBIT	
				DEBIT	CREDIT						
7	Cumberland Center	R91				120000			2400	117600	3
											4

1. Write the date.
2. Write the customer's name.
3. Write the receipt number.
4. Write the original invoice amount.
5. Write the amount of sales discount.
6. Write the debit to cash.