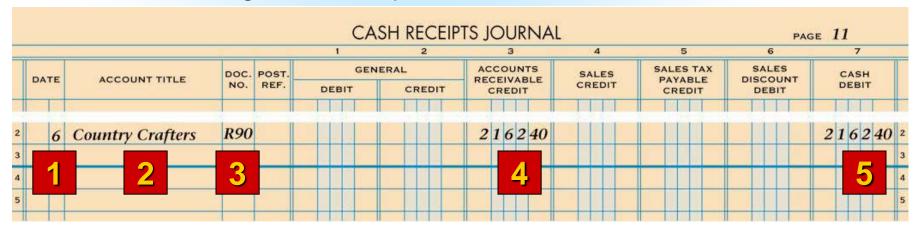


CASH RECEIPTS ON ACCOUNT

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



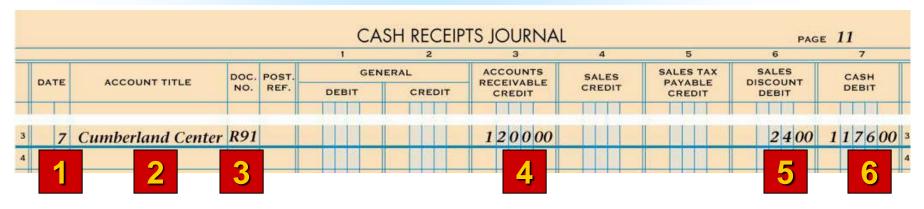
- 1. Write the date.
- 2. Write the customer's name.
- 3. Write the receipt number.
- Write the credit amount.
- 5. Write the debit amount.



JOURNALIZING CASH RECEIPTS ON ACCOUNT WITH SALES DISCOUNTS

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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.



- 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.