**Activity – Using the Cash Receipts Journal**

Purpose:

* Demonstrate skill in journalizing transactions relating to cash receipts.
* Demonstrate use of the cash receipts journal for these types of transactions:

1. Received cash from sales.
2. Received cash from a customer on account.
3. Received cash from bank credit card sales.

Ask students to analyze these transactions into a Cash Receipts Journal Input Form then journalize the transactions using account software.

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| 2XXX | | **Transaction** |
| Oct | 5 | Received cash on account from Sandra Baker, $45.00, R211 |
|  | 6 | Received cash on account from George Cullins, $23.00, R212 |
|  | 7 | Recorded cash and credit card sales, $2,100.00 plus sales tax $189.00, T201 |
|  | 14 | Recorded cash and credit card sales, $3,501.00 plus sales tax $315.00, T202 |
|  | 21 | Recorded cash and credit card sales, $2,622.00 plus sales tax $235.00, T203 |
|  | 26 | Received cash on account from Sandra Baker, $747.00, R213 |
|  | 26 | Received cash on account from Tom Tammerson,  $477.00, R214 |
|  | 26 | Received cash on account from George Cullins, $681.00, R215 |
|  | 26 | Received cash on account from Frank Faucette,  $1,135.00, R216 |
|  | 26 | Received cash on account from James Oakerson, $18.50, R217 |