**Activity – Using the Sales Journal**

Purpose:

* Demonstrate skill in journalizing transactions on account transactions using a sales journal.
* Demonstrate use of the sales journal for journalizing sales on account transactions. Emphasize the use of the Sales Tax Payable account.

Ask students to use a Sales Journal Input Form spreadsheet and accounting software to journalize these transactions for CDs Galore.

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| 2XXX | | **Transaction** |
| Oct | 1 | Sold on account to Sandra Baker $46.00 plus Sales Tax $4.00, S41 (Total Sale $50.00) |
|  | 1 | Sold on account to Sandra Baker $99.00 plus Sales Tax $8.00, S42 |
|  | 3 | Sold on account to Tom Tammerson $199.00 plus Sales Tax $16.00. S43 |
|  | 4 | Sold on account to George Cullins $425.00 plus Sales Tax $38.00. S44 |
|  | 6 | Sold on account to Tom Tammerson $22.00 plus Sales Tax $2.00. S45 |
|  | 10 | Sold on account to Sandra Baker $499.00 plus Sales Tax $44.00. S46 |
|  | 10 | Sold on account to George Cullins $201.00 plus Sales Tax $17.00. S47 |
|  | 10 | Sold on account to Sandra Baker $44.00 plus Sales Tax $3.00. S48 |
|  | 15 | Sold on account to Tam Tammerson $219.00 plus Sales Tax $19.00. S49 |
|  | 17 | Sold on account to Frank Faucette $1,042.00 plus Sales Tax $93.00. S50 |
|  | 20 | Sold on account to James Oakerson (new account) $17.00 plus Sales Tax $1.50. S51 |
|  | 27 | Sold on account to George Cullins $244.00 plus Sales Tax $22.00. S52 |