

Date	General Journal	Debit	Credit
1-Jul	Merchandise Inventory	6,100	
	Accounts payable -Boden		6,100
2-Jul	Accounts Receivable - Creek	1,000	
	Sales		1,000
	cost of goods merchandise inventory	508	508
3-Jul	Merchandise Inventory	130	
	Cash		130
8-Jul	Cash	1,800	
	sales		1,800
	Cost of goods sold Merchandise Inventory	1,400	1,400
9-Jul	Merchandise Inventory	2,900	
	Accounts payable- Leight co		2,900
11-Jul	Accounts payable- Leight Co	900	
	merchandise inventory		900
12-Jul	Cash	980	
	sales discount	20	
	Accounts receivable -Creek		1,000
16-Jul	Accounts payable- Boden	6,100	
	Merchandise Inventory		122
	Cash		5978
19-Jul	Accounts receivable - Art co	1,500	
	Sales		1,500
	cost of goods sold Merchandise Inventory	1,000	1,000
21-Jul	Sales return and allowance	250	
	Accounts receivable- Art co		250
24-Aug	Accounts payable- leight co	2,000	
	Merchandise inventory		40
	Cash		1960
30-Jul	Cash	1,225	

Sales discount	25	
Accounts receivable - Art co		1,250
31-Jul Accounts receivable- Creek	7,100	
Sales		7,100
Merchandise inventory	4,900	
Cost of good sold		4,900