

**ON YOUR OWN 10-1****Journalizing sales on account; proving and ruling a sales journal**

The sales journal for Parris Supplies is given in the Working Papers. Work this problem independently.

1. Using the current year, journalize the following transactions on page 6 of the sales journal. The sales invoice source document is abbreviated as S.

**Transactions:**

- Jun. 5. Sold merchandise on account to Peter Gallaher, \$650.00, plus sales tax, \$39.00; total, \$689.00. S410.
  12. Sold merchandise on account to Spann Auto Supply, \$590.00, plus sales tax, \$35.40; total, \$625.40. S411.
  24. Sold merchandise on account to Fleming College, \$545.00. Fleming College is exempt from sales taxes. S412.
2. Total, prove, and rule the sales journal.