

WORK TOGETHER 10-1**Journalizing sales on account; proving and ruling a sales journal**

The sales journal for Distinctive Appliances is given below. Your instructor will guide you through the following examples.

1. Using the current year, journalize the following transactions on page 9 of the sales journal. The sales invoice source document is abbreviated as S.

Transactions:

- Sept. 1. Sold merchandise on account to Adrian Makowski, \$800.00, plus sales tax, \$48.00; total, \$848.00. S104.
 11. Sold merchandise on account to Columbus City Schools, \$875.00. Columbus City Schools is exempt from sales taxes. S105.
 28. Sold merchandise on account to Swiss Delight, \$1,460.00, plus sales tax, \$87.60; total, \$1,547.60. S106.
2. Total, prove, and rule the sales journal.