

JOURNAL

Date	Account	Debit	Credit
Aug. 5	Cash Sales Revenue <i>To record cash sale</i>	800	800
Aug. 5	Cost of Goods Sold Merchandise Inventory: Lobster <i>To record cost of sale</i>	480	480
Aug. 10	Accounts Receivable Sales Revenue <i>To record credit sale, 30 × \$25</i>	750	750
Aug. 10	Cost of Goods Sold Merchandise Inventory: Shrimp <i>To record cost of sale; 30 × \$18.50</i>	555	555
Aug. 19	Accounts Receivable Credit Card Expense Sales Revenue <i>To record credit card sale, 4% fee, 1200 × 4%</i>	1,152 48	1,200
Aug. 19	Cost of Goods Sold Merchandise Inventory: Fish <i>To record cost of sale</i>	865	865

Sales Revenue Journal Entry

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