**Activity 6.1.3**: **Journalizing Transactions**

Journalize these transactions for the fiscal period:

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| **Date** | **Transaction** |  |
| Mar | 1 | Received cash from Derek Dodson for an investment in business, $20,000, R1 |
|  | 1 | Received cash from Jennifer Dodson for an investment in the business, $20,000, R2 |
|  | 2 | Paid cash for rent, $1,200, C1 |
|  | 2 | Wrote a check to petty cash to open the fund, $100, C2 |
|  | 3 | Purchased merchandise on account from Tom’s Wholesale, $1,300, P1 |
|  | 3 | Purchased merchandise on account from Ice Cream Wholesale, $550, P2 |
|  | 3 | Purchased merchandise on account from Wyatt’s Creamery, $700, P3 |
|  | 4 | Paid cash for Office Supplies, $500, C3 |
|  | 4 | Paid cash for Store Supplies, $700, C4 |
|  | 5 | Paid cash for insurance, $600, C5 |
|  | 6 | Sold on account to Abbey Angel, $300 plus sales tax $27, S1 |
|  | 6 | Sold on account to Jon Durant, $225 plus sales tax $20, S2 |
|  | 7 | Recorded cash and credit card ice cream sales for the week, $727 plus sales tax $65, T7 |
|  | 7 | Recorded game room fees for the week, $147, T7 |
|  | 7 | Derek Dodson withdrew merchandise for person use, $95, M1 |
|  | 7 | Sold on account to Gertrude Gertrudis, $32 plus sales tax $3, S3 |
|  | 9 | Received cash on account from Abbey Angel, $327, R3 |
|  | 9 | Received cash on account from Jon Durant, $345, R4 |
|  | 10 | Paid cash on account to Tom’s Wholesale, $1,300, C6 |
|  | 10 | Paid cash on account to Ice Cream Wholesale, $550, C7 |
|  | 11 | Purchased merchandise on account from Your Favorite Place, $627, P4 |
|  | 11 | Purchased merchandise on account from UR Ice Cream, $599, P5 |
|  | 12 | Purchased merchandise by paying cash, $125, C8 |
|  | 13 | Paid cash for advertising, $223, C9 |
|  | 14 | Recorded cash and credit card sales $2,125 plus sales tax 191, T14 |
|  | 14 | Recorded game room fees for the week, $522, T14 |
|  | 16 | Recorded bank service charge $15, M2 |
|  | 17 | Recorded credit card fees from bank, $106, M3 |
|  | 17 | Sold on account to Sam Samson, $450 plus sales tax $40, S4 |
|  | 18 | Sold on account to Bridgett Babbs, $140 plus sales tax $12, S5 |
|  | 18 | Bought office supplies on account from XYZ Office Supply, $215, M4 |
|  | 19 | Bought store supplies on account from XYZ Office Supply, $445, M5 |
|  | 20 | Purchased a computer from Bell Computers, Inc., $2,413, C10 (You need to add this account to your chart of accounts.) |
|  | 21 | Recorded cash and credit card sales for the week, $3,900 plus sales $391, T21 |
|  | 21 | Recorded game room fees for the week, $400, T21 |
|  | 22 | Paid cash for rental of game machines, $675, C11 (Realized that you probably need a separate expense account for this item. The game room is mostly to encourage students to come in and buy ice cream, but you don’t want to lose money on the game room. Add an expense account titled Game Rental Expense.) |
|  | 23 | Paid cash for utilities, $450, C12 |
|  | 23 | Paid cash for advertising, $444, C13 |
|  | 24 | Purchased merchandise on account from UR Ice Cream, $1,500, P7 |
|  | 24 | Purchased merchandise on account from Wyatt’s Creamery, $727, P8 |
|  | 25 | Purchased merchandise by paying cash, $125, C14 |
|  | 26 | Discovered an error in the accounting records on March 12. Purchased merchandise was actually purchasing office supplies. Make the correcting entry. M6 |
|  | 26 | Paid cash for miscellaneous expense, $55, C15 |
|  | 27 | Recorded cash and credit card sales for the week, $1,334 plus sales tax $120, T27 |
|  | 27 | Recorded game room fees for the week, $627, T27 |
|  | 28 | Sold on account to Sam Samson, $422 plus sales tax $38, S6 |
|  | 28 | Paid cash to Print It! for printing of flyers, $246, C16 |
|  | 29 | Supplied ice cream to Byrland High School’s Career Fair, $346 (Debit Advertising Expense and credit Purchases), M7 |
|  | 30 | Derek Dodson withdrew cash for personal use, $2,000, C17 |
|  | 30 | Jennifer Dodson withdrew cash for personal use, $2,000, C18 |