### Questions 1-2 refer to the following:

The following are transactions completed by Danoos Corp. during the month of November 19--:

- Nov. 2 Sold merchandise for \$5,900 on credit to Kim Corp., Invoice No. 39, terms 1/10, n/30.
  - 4 Purchased merchandise for \$6,600 on credit from Stacy Corp., terms 2/10, n/60.
  - 7 Purchased supplies for cash, \$1,400, Check No. 129, issued to St. Paul Supplies.
  - 9 Paid \$1,100 insurance premium, Check No. 130, issued to Insurance Mutual.
  - 12 Collected balance due from Kim Corp. for merchandise sold on Nov. 2.
  - 14 Paid for merchandise purchased from Stacy Corp. on Nov. 4, Check No. 131.
  - 20 Sold merchandise for \$9,800 cash.
  - 22 Sold merchandise for \$10,200 on credit to Nancy Corp., terms n/30, Invoice No. 40.
  - 24 Purchased merchandise for \$4,500 on credit from Dean Corp., terms 2/10, n/60.
  - 26 Paid salaries, \$6,000, Check No. 132.
  - 27 Received \$560 from the bank for interest earned.
  - 28 Collected the amount due from Nancy Corp. for merchandise sold on Nov. 22.
  - Purchased equipment for \$22,400 by giving a 10%, 60-day note payable.
  - 29 Sold merchandise for \$11,400 on credit to Heidi Corp., terms 1/10, n/30, Invoice No. 41.
  - 30 Issued a credit memo to Heidi Corp. for merchandise returned, \$590.

#### 1. Required:

- a. Open a Sales Journal, Purchases Journal, Cash Receipts Journal, Cash Disbursements Journal, and General Journal. Record the above transactions in the appropriate journals.
- b. From the special journals, record totals in the General Journal.

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CASH RECEIPTS JOURNAL

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