

**24-M MASTERY PROBLEM (LO4, 5, 6), p. 768**

**Recording international and Internet sales  
1, 2.**

**CASH RECEIPTS JOURNAL**

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES DISCOUNT DEBIT	CASH DEBIT
				DEBIT	CREDIT				
				1	2				
1									
2									
3									
4									
5									
6									
7									
8									

**GENERAL JOURNAL**

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	PAGE	
				DEBIT	CREDIT
1					
2					
3					
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7					
8					
9					
10					



Recording international sales and converting foreign currency

1.2.

CASH RECEIPTS JOURNAL

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES DISCOUNT DEBIT	CASH DEBIT
				DEBIT	CREDIT				
1									
2									
3									
4									
5									
6									

Date	Amount	Exchange Rate	U.S. Dollars

