

Sales Journal Entry

Date	Account Name	Debit	Credit
January 1	Accounts Receivable	1,000.00	
	Cost of Goods Sold	750.00	
	-Revenues (Sales)		1,000.00
	-Inventory		750.00

To record the sale of inventory on credit.

Journal Entry To Record Sales

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



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