# JOURNAL

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

# **How To Record Revenue In A Journal Entry**

**Daniela Niemeyer** 

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