

SUCCESS CENTER PRACTICE SHEET

ACCOUNTS RECEIVABLE

Journalize the following transactions:

1. Services provided but unbilled total \$900.
2. Billed customers for maid services rendered, \$2,690.
3. Performed delivery service for customer on account, \$800.
4. Received payment from customers on account, \$1,800.
5. Gavin Medical Group billed patients for the month for \$24,000.
6. Invoices representing \$3,000 of services performed during the month have not been recorded.
7. Graphic revenue earned but unbilled totals \$2,000.
8. Received \$400 as partial payment from customer on account.
9. Provided service to customer for \$1500. Customer paid \$350 and promised to pay balance in 30 days.
10. Services provided but unrecorded, \$1,600.

ANSWERS:

1.	Accounts Receivable	900	
	Service Revenue		900
2.	Accounts Receivable	2,690	
	Service Revenue		2,690
3.	Accounts Receivable	800	
	Delivery Service Revenue		800
4.	Cash	1,800	
	Accounts Receivable		1,800
5.	Accounts Receivable	24,000	
	Service Revenue		24,000
6.	Accounts Receivable	3,000	
	Service Revenue		3,000
7.	Accounts Receivable	2,000	
	Graphic Service Revenue		2,000
8.	Cash	400	
	Accounts Receivable		400
9.	Cash	350	
	Accounts Receivable	1,150	
	Service Revenue		1,500
10.	Accounts Receivable	1,600	
	Service Revenue		1,600