



Date: ...../...../.....



10 mins.

**Acc 212**

**Chapter 3 – Credit Card**

On **August 14**, Arwa Company made a **sale** of **BD1,200** to a customer who used **Visa card**. The credit Card company makes a **services charge of 3%**.

On **August 21**, Arwa Company also made a **sale** of **BD900** to a customer who used an **American Express card**. The credit Card company makes a **services charge of 4%**.

**Required:**

Prepare Journal entries for Manama Company for the two sales.

**GENERAL JOURNAL**

Date	Explanation	Debit	Credit

إعداد: ا.خاتون الحلواجي

مديرة المدرسة: ا.حنان السعدون

منسقات القسم: ا.نورة بوصبيعة – ا.نوال دبوان