Exercise (3-9):

On September 12, 2020, Tahani Travel Agency sold an airline ticket for BD450 to a customer who paid with **Master Card**. If the services charge is 2% the company will receive only BD441 and the BD9 is credit card expense.

Required:

Make the necessary journal entry.

GENERAL JOURNL

Date	Account Title and Explanation	PR	Debit	Credit

Exercise (3-10):

On August 14, Ajyad 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, Ajyad 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 JOURNL

Date	Account Title and Explanation	PR	Debit	Credit

LIVEWORKSHEETS