

Solution:

The journal entries for the same are as follows:

JOURNAL ENTRIES (in \$)			
Name: Walla Walla Wines Company			
Date	Particulars	Debit	Credit
June 9	Accounts Receivable To Sales	40,000	40,000
June 11	Accounts Receivable To Sales	15,000	15,000
June 18	Cash Cash Discount on Sales To Accounts Receivable	39,200 800	40,000
June 26	Sales Return & Allowance To Accounts Receivable	1,000	1,000
July 10	Cash To Accounts Receivable	14,000	14,000
July 12	Sales Return & Allowance To Cash	100	100