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Working Papers for End-of-Chapter Problems

Problem 10-4 Preparing Closing Entries (1), (2), (3), (4)

GENERAL JOURNAL

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DATE	DESCRIPTION	DEBIT	CREDIT
Dec. 31	Closing Entries		
1	Equipment Rental Revenue	1,450,000	
	Income Summary		1,450,000
2	Income Summary	1,750,000	
	Advertising Expense		600,000
	Maintenance Expense		200,000
	Rent Expense		500,000
	Utilities Expense		250,000
3	Income Summary	527,000	
	Ronald Marks, Capital		527,000
4	Ronald Marks, Capital	2,277,000	
	Ronald Marks, Withdrawals		2,277,000

Analysis: The capital account balance after posting the closing entries is \$27,000.

Glencoe Accounting Chapter 10 Answer Key

Julia Schneider



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