

Name \_\_\_\_\_ Date \_\_\_\_\_ Class \_\_\_\_\_

### 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	
2	Income Summary		1,450,000
3	Income Summary	1,750,000	
4	Advertising Expense		600,000
5	Maintenance Expense		1,000,000
6	Rent Expense		500,000
7	Utilities Expense		1,500,000
8	Income Summary	5,750,000	
9	Ronald Marks, Capital		5,750,000
10	Ronald Marks, Capital	1,100,000	
11	Ronald Marks, Withdrawals		1,100,000

Analysis: The capital account balance after posting the closing entries is \$27,100.

# Glencoe Accounting Chapter 10 Answer Key

**Thomas Griffiths**



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