

Chapter 10 Completing the Accounting Cycle

Exercises

Exercise 1

Closing entry on Dec. 31

Patient Services	340,000	
Laboratory Fees	180,000	
Income Summary		520,000

Exercise 2

Closing entry on Dec. 31

Income Summary	300,000	
Rent Expense		140,000
Wages Expense		110,000
Other Expenses		50,000

Exercise 3

Closing entry on Dec. 31

Income Summary	22,000	
Capital Account		22,000

Exercise 4

Reversing entries

a. not reversed		
b. not reversed		
c. Salary Payable	3,600	
Salaries Expense		3,600

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SA Dillow



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