

## Closing Entry

Date	Account Name	Debit	Credit
December 31	Income Summary	14,850.00	
	-Cost of Goods Sold		10,200.00
	-Depreciation Expense		2,000.00
	-Rent Expense		500.00
	-Supplies Expense		500.00
	-Utilities Expense		400.00
	-Wages Expense		750.00
	-Interest Expense		500.00

Close Expense Accounts to Income Summary

# Closing Entries General Journal

**John Abrum Powelson**



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**VCE Accounting Units 3 & 4 4e** Neville Box, The new edition of this popular text for VCE Accounting is written specifically for the 2007 2010 VCE Accounting study design The chapters are written in a logical sequence to allow teachers and students to fulfil the requirements of VCE Units 3 and 4 The text will also suit introductory Accounting courses in other states The student text is practical and easy to read and use The clear and student friendly theory is supported by graded exercises contemporary case studies and worked examples Computer application exercises are integrated throughout the text to incorporate the computer application component of the course These exercises are set up as template spreadsheets on the student disc packaged with the textbook Links between theoretical and practical tasks are clear and encourage students to use a wide range of skills in the application of accounting knowledge

**Outlines of Accounting** William Samuel Krebs,1927

**Introduction to Accounting** Alva LeRoy Prickett,Rufus Merrill Mikesell,1930

**Accounting** Walter J. Goggin,James V. Toner,1930

Modern Business: Accounting principles ,1919

*Principles of Accounting* Eric Louis Kohler,Paul Leslie Morrison,1926

*Cost Finding for Engineers* Charles Ervin Reittel,Clarence Van Sickle,1930

Supreme Court ,

Higher Accountancy La Salle Extension University,1922

*Introductory Accounting* John Abram Powelson,1926

*Special Report of the Wisconsin Tax Commission to the Governor and Legislature on Drainage Accounts. June 30, 1927 ...* Wisconsin. Tax Commission,1927

**New York Supreme Court Appellate Division First Department** ,

Questions and Problems in Accounting Russell Alger Stevenson,Robert Emmett Taylor,1926

Principles of Accounting John Raymond Wildman,1913

*Fundamental Accounting* George Monroe Brett,1928

*Manual of Accounting Procedure for the Port of San Francisco* California. Board of State Harbor Commissioners,1930

**Business Management** Percival White,1926

20th Century Booking & Accounting ,1962

*20th Century Bookkeeping and Accounting* James Williams Baker,Alva LeRoy Prickett,1928

The Balance Sheet ,1929

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