

Journalizing and posting closing entries

Use the journal and general ledger accounts for Len's Laundry below. A partial work sheet for the month ended April 30 of the current year is shown below.

ACCOUNT TITLE	INCOME STATEMENT		BALANCE SHEET	
	DEBIT	CREDIT	DEBIT	CREDIT
1 Cash			7607.00	
2 Accounts Receivable—Natasha Goodland			700.00	
3 Accounts Receivable—R. Henry			498.00	
4 Supplies			431.00	
5 Prepaid Insurance			200.00	
6 Accounts Payable—Tri-County Supplies				381.00
7 Accounts Payable—West End Supply Co.				555.00
8 Leonard Long, Capital				6527.00
9 Leonard Long, Drawing			1000.00	
10 Income Summary				
11 Sales		6233.00		
12 Advertising Expense	800.00			
13 Insurance Expense	200.00			
14 Miscellaneous Expense	315.00			
15 Supplies Expense	450.00			
16 Utilities Expense	1495.00			
17	3260.00	6233.00	10463.00	7463.00
18 Net Income	2973.00			2973.00
19	6233.00	6233.00	10463.00	10436.00
20				

Continue on the same journal page. Journalize and post the closing entries.

Southwestern Accounting 8 Application Problem

**Robert M. Swanson, Kenton E.
Ross, Hanson**



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