#### 2. Prepare a post closing trial balance Solution:

	The Dancing Quarte General Journa	d .	
For the month ended January 31, 2008			
Date	Account	Debit	Credit
	Closing Entries		
1 0	Dancing Lesson Revenue	2.300	
2 <u>2</u>	Income Summary		2,300
21	ncome Summary	2.510	
	Salary Expense		1.000
3 3	Rent Expense		500
	Utilitites Expense		200
9	Advertising Expense		250
S	Insurance expense		350
	Supplies expense		90
3	Depreciation expense		120
3.1	einart, Capital	210	
	Income Summary		210
4 L	einart. Capital	500	
4 B - 1	Leinart, Withdrawals		500
2 2 -			

#### This demonstration problem shows a loss and the resulting closing entries.

# Accounting 8e Ch 6 Study Guide

A Loxley

#### Accounting 8e Ch 6 Study Guide:

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