

# QUARTERLY GENERAL LEDGER

Closing Entries

COMPANY NAME \_\_\_\_\_

QUARTER / YEAR \_\_\_\_\_

DATE OF CLOSING \_\_\_\_\_

PREPARED BY \_\_\_\_\_

DATE	ACCOUNT NO.	ACCOUNT TITLE & DESCRIPTION	DEBIT (\$)	CREDIT (\$)
<b>1. To Close Temporary Revenue Accounts to Income Summary</b>				
		Income Summary		
		<i>(To close revenue accounts)</i>		
<b>2. To Close Temporary Expense Accounts to Income Summary</b>				
		Income Summary		
		<i>(To close expense accounts)</i>		
<b>3. To Close Income Summary to Retained Earnings</b>				
		<i>(To close Income Summary account)</i>		
<b>4. To Close Dividends / Drawings to Retained Earnings</b>				
		Retained Earnings		

DATE	ACCOUNT NO.	ACCOUNT TITLE & DESCRIPTION	DEBIT (\$)	CREDIT (\$)
		Dividends / Drawings		
		<i>(To close dividends/drawings account)</i>		
		<b>TOTAL</b>		

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PREPARED BY (SIGNATURE / DATE)

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APPROVED BY (SIGNATURE / DATE)