

## Temporary Accounts Closing Entry Ledger

**Company Name:**

**Period Ended:**

**Journal Page:**

**Date:**

DATE	ACCOUNT TITLE AND EXPLANATION	PR	DEBIT (\$)	CREDIT (\$)
	<b>1. Closing Revenue Accounts</b>			
	Income Summary			
	<i>To close temporary revenue accounts to Income Summary.</i>			
	<b>2. Closing Expense Accounts</b>			
	Income Summary			
	<i>To close temporary expense accounts to Income Summary.</i>			
	<b>3. Closing Income Summary</b>			
	Income Summary			
	Retained Earnings / Owner's Capital			
	<i>To close Income Summary to equity/retained earnings.</i>			
	<b>4. Closing Dividends / Drawings</b>			
	Retained Earnings / Owner's Capital			
	Dividends / Owner's Drawings			
	<i>To close dividends/drawings account to equity/retained earnings.</i>			

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**Prepared By**

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**Reviewed By**

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**Approved By**