

(a)

GENERAL JOURNAL				Page
Date	Accounts		Debit	Credit
Dec. 31				
	<i>To close revenues to Income Summary</i>			
Dec. 31				
	<i>To close expenses to Income Summary</i>			
Dec. 31				
	<i>To close Income Summary to retained earnings</i>			
Dec. 31				
	<i>To close dividends</i>			

(b)

CASH

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DIVIDENDS

<div style="border-top: 1px solid black; border-bottom: 1px solid black; width: 100%;"></div>	closing

ACCOUNTS RECEIVABLE

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REVENUES

closing	<div style="border-top: 1px solid black; border-bottom: 1px solid black; width: 100%;"></div>

SUPPLIES

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RENT EXPENSE

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EQUIPMENT

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SALARIES EXPENSE

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ACCUMULATED DEPRECIATION

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SUPPLIES EXPENSE

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ACCOUNTS PAYABLE

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INTEREST EXPENSE

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LOAN PAYABLE

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DEPRECIATION EXPENSE

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CAPITAL STOCK

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INCOME SUMMARY

closing	closing
closing	<div style="border-top: 1px solid black; border-bottom: 1px solid black; width: 100%;"></div>

RETAINED EARNINGS

closing	
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(c)

**TIMBER CREEK
Post-Closing Trial Balance
As of December 31, 20X3**

	Debits		Credits	
	\$	-	\$	-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
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	<u></u>	-	<u></u>	-
	<u>\$</u>	-	<u>\$</u>	-