

Jordan's Pet Services had the following selected accounts and ending balances listed as of December 31 (adjusted balances):

[View the accounts and balances.](#)

Illustrate the closing entries for Jordan's Pet Services. (Record debits first, then credits. Round the explanation to the cent line of the journal entry table. Check your spelling carefully and do not abbreviate. When appropriate, use only the account names provided in the problem statement.)

100%

Answer key

[View the Partial Solution.](#)

Start by closing revenues.

Date	Accounts and Explanation	Debit	Credit
Dec. 31	Revenue Services	\$1,000	
	Income Summary		\$1,000
	To close revenue		

Close all the expense accounts for the period.

Date	Accounts and Explanation	Debit	Credit
Dec. 31	Income Summary	\$6,000	
	Service Expenses		\$7,000

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RD Boyd



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