

Jordan's Pool 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 Pool 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		\$6,000

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Accounting and Auditing Research Thomas R. Weirich,Natalie Tatiana Churyk,Thomas C. Pearson,2025-03-18

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Private finance projects and off-balance sheet debt Great Britain: Parliament: House of Lords: Select Committee on Economic Affairs, 2010-03-17 A report that recommends a reform of the way financial liabilities arising from private finance projects PFPs are treated in public accounts It also deals with the growth in the secondary market for PFPs where investors sell on their stake in a project in many cases once the construction period of that project has been completed

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Table of Contents Accounting Principles Pearson Answer Key

1. Understanding the eBook Accounting Principles Pearson Answer Key
 - The Rise of Digital Reading Accounting Principles Pearson Answer Key
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Principles Pearson Answer Key
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Principles Pearson Answer Key
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Principles Pearson Answer Key
 - Personalized Recommendations
 - Accounting Principles Pearson Answer Key User Reviews and Ratings

- Accounting Principles Pearson Answer Key and Bestseller Lists
- 5. Accessing Accounting Principles Pearson Answer Key Free and Paid eBooks
 - Accounting Principles Pearson Answer Key Public Domain eBooks
 - Accounting Principles Pearson Answer Key eBook Subscription Services
 - Accounting Principles Pearson Answer Key Budget-Friendly Options
- 6. Navigating Accounting Principles Pearson Answer Key eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Principles Pearson Answer Key Compatibility with Devices
 - Accounting Principles Pearson Answer Key Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Principles Pearson Answer Key
 - Highlighting and Note-Taking Accounting Principles Pearson Answer Key
 - Interactive Elements Accounting Principles Pearson Answer Key
- 8. Staying Engaged with Accounting Principles Pearson Answer Key
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Principles Pearson Answer Key
- 9. Balancing eBooks and Physical Books Accounting Principles Pearson Answer Key
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Principles Pearson Answer Key
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Principles Pearson Answer Key
 - Setting Reading Goals Accounting Principles Pearson Answer Key
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Principles Pearson Answer Key
 - Fact-Checking eBook Content of Accounting Principles Pearson Answer Key
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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