

Trial Balance Statement Form Sample with Closing Entries

The **trial balance statement form sample with closing entries** provides a structured template to summarize all ledger account balances before and after adjusting for closing entries. This document is essential for verifying the accuracy of financial records and ensuring all temporary accounts are properly closed at the end of an accounting period. Utilizing this sample helps maintain organized and error-free financial statements.

Company Name

Trial Balance Statement
As of December 31, 20XX

Account Title	Before Closing Entries		After Closing Entries	
	Debit (\$)	Credit (\$)	Debit (\$)	Credit (\$)
Cash	10,000		10,000	
Accounts Receivable	3,500		3,500	
Supplies	1,200		1,200	
Accounts Payable		2,800		2,800
Common Stock		7,000		7,000
Service Revenue		9,800		
Salaries Expense	6,200			
Rent Expense	2,100			
Retained Earnings				4,800
Totals	23,000	19,600	14,700	14,600

Notes:

- Closing entries transfer balances from temporary accounts (e.g., revenues and expenses) to permanent accounts (e.g., Retained Earnings).
- After closing, all temporary account balances are zero, reflected in their columns.
- Trial balance must balance after closing entries.