

Comparative Closing Ledger Balance Presentation

Entity Name: **ABC Corporation**

Account: **General Ledger**

Report Period: **January 1, 2023 – December 31, 2023**

Account Name	2022		2023	
	Debit	Credit	Debit	Credit
Cash	15,000		22,000	
Accounts Receivable	5,200		4,400	
Fixed Assets	50,000		53,000	
Accounts Payable		3,500		2,800
Equity		66,700		76,600
Total	70,200	70,200	79,400	79,400

Important Notes:

- This presentation compares ledger balances for two consecutive financial years.
- Ensure that all balances are reconciled and accurately reflect year-end closing.
- All figures are in the reporting currency as stated in the financial statements.
- Any significant variances between periods should be explained in the accompanying notes.
- The data herein is intended for internal reporting and management analysis.