

Accounting [Term Paper (Part - II)]

Accounting Cycle

The set of procedural steps that accountants follow to prepare financial statements for the business is called accounting cycle. There are 8 steps in accounting cycle. The 8 steps are as follows:

Step - 1st Step

Identify all the business events

- (i) Identify the business events
- (ii) Analyze the business events to identify the accounting impact and direction of accounting
- (iii) Prepare journal entries and determine their debit and credit to the group

Debit	1	2	3	4	5	6	7
Credit	1	1	1	1	1	1	1

Step - 2nd

The Journal Entries

(i) Journal Entries	100	(ii) Journal Entries	100
(ii) Journal Entries	100	(iii) Journal Entries	100
(iii) Journal Entries	100	(iv) Journal Entries	100
(iv) Journal Entries	100	(v) Journal Entries	100
(v) Journal Entries	100	(vi) Journal Entries	100

Step - 3rd Step - Make Trial Balance and Check the agreement

(i) Trial Balance	100	(ii) Trial Balance	100
(ii) Trial Balance	100	(iii) Trial Balance	100

2nd Semester Exam Review Sheet Answer

WJ Hussar



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