

Accounting [Term Paper (Part - II)]

Accounting Cycle

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

Step - Accounting Cycle

There are 7 steps in accounting cycle:

- (i) Analyse the business activity
- (ii) Journalise the business activity and transfer the amount to ledger and maintain the ledger books
- (iii) Prepare trial balance and determine the accuracy of the books

Step	1	2	3	4	5	6	7
Account	1	1	1	1	1	1	1

Accounting

(i) To determine the amount

(i) Journal Entries	100	(ii) Journal Entry	100
(ii) Ledger & other	100	(iii) Trial Balance	100
(iii) Statement	100	(iv) Profit/Loss	100
(iv) Cash Budget	100	(v) Depreciation	100
(v) Ledger & other	100	(vi) Cash Budget	100

(ii) To determine the amount of the business

(i) Statement	100	(ii) Statement	100
(ii) Statement	100	(iii) Statement	100

2nd Semester Exam Review Sheet Answer

David Kent Ballast



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