

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 seven steps in accounting cycle. The correct order of the steps is as follows:

Step - Accounting Cycle

There are 7 steps in accounting cycle:

- (1) Analyse the business activity
- (2) Journalise the business activity and prepare the journal entries and transfer the journal entries to ledger
- (3) 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

(1) The accounting cycle consists of:

(1) Journalisation	1/1/2020	(2) Posting to ledger	1/1/2020
(2) Opening & closing	1/1/2020	(3) Trial Balance	1/1/2020
(3) Adjustments	1/1/2020	(4) Profit & Loss	1/1/2020
(4) Bank Statement	1/1/2020	(5) Balance Sheet	1/1/2020
(5) Closing & opening	1/1/2020	(6) Statement of Financial Position	1/1/2020

(6) The accounting cycle consists of the following steps:

(1) Journalisation	1/1/2020	(2) Trial Balance	1/1/2020
(3) Adjustments	1/1/2020	(4) Profit & Loss	1/1/2020

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Anthony S. Fauci



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