

**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 correct order of the steps is as follows:-

**Step - Accounting Cycle**

There are 8 steps in accounting cycle

- (i) Analyse the business activity
- (ii) Journalise the business activity and prepare the journal entries and transfer the journal entries to ledger
- (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) The accounting cycle

(i) Journalising	1/1	(ii) Posting	2/1
(ii) Posting to ledger	2/1	(iii) Trial Balance	3/1
(iii) Trial Balance	3/1	(iv) Adjusting Entries	4/1
(iv) Adjusting Entries	4/1	(v) Financial Statements	5/1
(v) Financial Statements	5/1	(vi) Closing Entries	6/1

(ii) The accounting cycle - Adjusting Entries and Closing Entries

(i) Adjusting Entries	1/1	(ii) Closing Entries	2/1
(ii) Closing Entries	2/1	(iii) Trial Balance	3/1

# 2nd Semester Exam Review Sheet Answer

**Richard H. Langley, John Moore**



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