

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 8 steps in accounting cycle. The 8 steps are as follows:

Step - 1: Journalizing

Record the data into a journal

- (i) Analyze the source records
- (ii) Journalize the transactions according to the accounting cycle and structure of ledger books
- (iii) Carry over the balance and forward from the ending account to the group

Journal	1	2	3	4	5	6	7
Balance	1	1	1	1	1	1	1

Step - 2:

The ledger books are opened

(i) Journalizing	100	(ii) Journalizing	100
(ii) Journalizing	100	(iii) Journalizing	100
(iii) Journalizing	100	(iv) Journalizing	100
(iv) Journalizing	100	(v) Journalizing	100
(v) Journalizing	100	(vi) Journalizing	100

Step - 3: Balance Sheet and Cash Flow Statement

(i) Balance Sheet	100	(ii) Balance Sheet	100
(ii) Balance Sheet	100	(iii) Balance Sheet	100

2nd Semester Exam Review Sheet Answer

Rachel Sandford



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