

**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
- (iii) Prepare trial balance and determine the accuracy of the ledger

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

**Accounting**

(i) To determine the amount

(i) Journal Entry	100	(ii) Journal Entry	100
(ii) Expense & other	100	(iii) Cash & bank	100
(iii) Income	100	(iv) Profit & Loss	100
(iv) Cash & bank	100	(v) Profit & Loss	100
(v) Expense & other	100	(vi) Cash & bank	100

(ii) To determine the balance sheet and other financial statements

(i) Income	100	(ii) Expense	100
(ii) Income	100	(iii) Cash & bank	100

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**LM Reder**



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