

Chapter Completing The Accounting Cycle

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[Chpt 4: Completing the Accounting Cycle](#) 3 STEPS TO CLOSING THE BOOKS STEP 1: Close credit balances in revenue accounts to INCOME SUMMARY. Debit each revenue account for its balance and credit Income Summary for the total revenue. STEP 2: Close debit balances in expense accounts to INCOME SUMMARY. Credit each expense account

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[Chapter 4: Completion of the Accounting Cycle.](#) After completing this section, you will be able to: Analyze business transactions and their effect on the accounting equation. Journalize and post daily transactions, adjusting and closing entries using the double-entry accrual basis accounting system. Prepare the income statement, statement of retained earnings, and CLASSIFIED balance sheet from the adjusted trial balance.

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[Chapter 4: Completing the Accounting Cycle](#) A worksheet is a multiple-column form used in the adjustment process and in preparing financial statements. As its name suggests, the worksheet is a working tool. It is not a permanent accounting record; it is neither a journal nor a part of the general ledger. The worksheet is merely a device used in preparing adjusting entries and the financial ...

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1. start with beginning account balances. 2. analyze and journalize transaction as they occur. 3. post journal entries to the accounts. 4. compute the unadjusted balance in each account and prepare the unadjusted trial balance. 5. enter the unadjusted trial balance on the worksheet and complete the worksheet (optional)

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However, financial statement users have already benefitted from the increased comparabil-ity that has resulted from efforts to minimize differences in accounting standards. 4 Completing the Accounting Cycle FEATURE STORY Speaking the Same Language CHAPTER LEARNING OBJECTIVES After studying this chapter, you should be able to: 1 Prepare a worksheet. 2 Explain the process of closing the books. 3 Describe the content and purpose of a post-closing trial balance. 4 State the required steps in the ...

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Here are the 9 main steps in the traditional accounting cycle. — Identify business events, analyze these transactions, and record them as journal entries. — Post journal entries to applicable T-accounts or ledger accounts. — Prepare an unadjusted trial balance from the general ledger.

[Accounting Cycle - Steps | Flow Chart | Example | How to ...](#)

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The required steps in the accounting cycle are: (1) analyze business transactions, (2) journalize the transactions, (3) post to ledger accounts, (4) prepare a trial balance, (5) journalize and post adjusting entries, (6)

[CHAPTER 4](#)

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Comprehensive accounting cycle for a business: A service business is taken through the comprehensive accounting cycle, starting with the formation of the entity, recording all necessary journal entries for its transactions, making all required adjusting and closing journal entries, and culminating in the preparation of all requisite financial statements.

[Appendix: Complete a Comprehensive Accounting Cycle for a ...](#)

[chapter 4 Completing the Accounting Cycle.](#) The balance of the accumulated depreciation account on the adjusted trial balance of the end-of-period spreadsheet would flow into which of the following financial statements? The balance sheet. The balance of the owner ' s drawing account on the adjusted trial balance of the end-of-period spreadsheet flows into which of the following financial statements?

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It appears that the accounting cycle is completed by capturing transaction and event information and moving it through an orderly process that results in the production of useful financial statements. Importantly, one is left with substantial records that document each transaction (the journal) and each account ' s activity (the ledger).

[The Accounting Cycle And Closing Process ...](#)

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Accounting cycle Series of steps performed during the accounting period to analyze, record, classify, summarize, and report useful financial information for the purpose of preparing financial statements. The steps include analyzing transactions, journalizing transactions, posting journal entries, taking a trial balance and completing the work sheet, preparing financial statements, journalizing and posting adjusting entries, journalizing and posting closing entries, and taking a post-closing ...

[Glossary: Completing the Accounting Cycle | Financial ...](#)

Name Date SECTION 8.1 REVIEW QUESTIONS (continued) 15. 16. 17. 18. 19. 20. 21. 22. SECTION 8.1 EXERCISES(page 276) Exercise 1, p. 276 Supplies Unadjusted Balance ...

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