

JOURNAL ENTRIES CHEAT SHEET

GUIDE TO JOURNAL ENTRIES

DOUBLE-ENTRY BOOKKEEPING

Double-entry bookkeeping is a system of accounting that uses double entries to record transactions. Each transaction is recorded in two accounts: one as a debit and one as a credit. This system ensures that the accounting equation (Assets = Liabilities + Equity) is always balanced.

JOURNAL ENTRY

A journal entry is a record of a business transaction. It is written in a journal, which is a book or a computer file. Each entry includes the date, a description of the transaction, and the amounts of the accounts affected.

DEBITS & CREDITS

Debits and credits are the two sides of a double-entry transaction. Debits are recorded on the left side of an account, and credits are recorded on the right side. The accounting equation (Assets = Liabilities + Equity) must always be balanced.

ADJUSTING ENTRIES

Adjusting entries are journal entries that are used to adjust the accounts of a business. They are used to correct errors, to record accruals, and to record deferrals. Adjusting entries are made at the end of each accounting period.

REVERSING ENTRIES

Reversing entries are journal entries that are used to reverse the effect of an adjusting entry. They are made at the beginning of the next accounting period. Reversing entries are used to correct errors and to record accruals.

CLOSING ENTRIES

Closing entries are journal entries that are used to close the accounts of a business. They are made at the end of each accounting period. Closing entries are used to transfer the balances of the temporary accounts (revenues, expenses, and dividends) to the permanent accounts (assets, liabilities, and equity).

ACCOUNTING

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FREE

Accounting Cycle Cheat Sheet

GUIDE TO ►

ACCOUNTING CYCLE

Accounting Cycle refers to the steps that are followed to prepare financial statements. It is a systematic process that ensures the accuracy and reliability of financial data.

- 1. Identify the accounting entity**
The first step in the accounting cycle is to identify the accounting entity. This involves determining the boundaries of the business and the scope of the accounting system.
- 2. Choose the accounting method**
The second step is to choose the accounting method. This involves selecting the appropriate accounting principles and methods to be used in the accounting system.
- 3. Analyze the accounting data**
The third step is to analyze the accounting data. This involves identifying the accounting events and transactions that have occurred during the period.
- 4. Journalize the accounting data**
The fourth step is to journalize the accounting data. This involves recording the accounting events and transactions in the journal in chronological order.
- 5. Post the accounting data**
The fifth step is to post the accounting data. This involves transferring the accounting data from the journal to the ledger accounts.
- 6. Prepare the trial balance**
The sixth step is to prepare the trial balance. This involves checking the accuracy of the accounting data by comparing the debit and credit balances of the ledger accounts.
- 7. Prepare the financial statements**
The seventh step is to prepare the financial statements. This involves using the accounting data to prepare the income statement, balance sheet, and cash flow statement.
- 8. Close the accounting cycle**
The eighth step is to close the accounting cycle. This involves transferring the accounting data from the ledger accounts to the permanent accounts and closing the temporary accounts.

Accounting Cycle

The accounting cycle is a systematic process that ensures the accuracy and reliability of financial data. It consists of eight steps that are followed in a specific order.

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Journal Entry Cheat Sheet

Stephen L. Nelson



Journal Entry Cheat Sheet:

Radically Simple Accounting Madeline Bailey,2005-10-22 Bailey introduces a new way of learning accounting that helps readers gain control of finances and make more profit This guide also contains QuickBooks accounting software tips

Accounting All-in-One For Dummies with Online Practice Kenneth W. Boyd,2018-03-12 Your all in one accounting resource If you re a numbers person it s your lucky day Accounting jobs are on the rise in fact the Bureau of Labor Statistics projects a faster than average growth rate of 11% in the industry through 2024 So if you re seeking long term job security while also pursuing your passion you ll be stacking the odds in your favor by starting a career in accounting Accountants don t necessarily lead a solitary life behind a desk in a bank The field offers opportunities in auditing budget analysis financial accounting management accounting tax accounting and more In Accounting All in One For Dummies you ll benefit from cream of the crop content culled from several previously published books It ll help you to flourish in whatever niche you want to conquer in the wonderful world of accounting You ll also get free access to a quiz for each section of the book online Report on financial statements Make savvy business decisions Audit and detect financial fraud Handle cash and make purchasing decisions Get free access to topic quizzes online If you re a student studying the application of accounting theories or a professional looking for a valuable desktop reference you can trust this book covers it all **QuickBooks**

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Teaching Literature in Virtual Worlds Allen Webb,2012-03-12 What are the realities and possibilities of utilizing on line virtual worlds as teaching tools for specific literary works Through engaging and surprising stories from classrooms where virtual worlds are in use this book invites readers to understand and participate in this emerging and valuable pedagogy It examines the experience of high school and college literature teachers involved in a pioneering project to develop virtual worlds for literary study detailing how they created utilized and researched different immersive and interactive virtual reality environments to support the teaching of a wide range of literary works Readers see how students role play as literary characters extending and altering character conduct in purposeful ways and how they explore on line interactive literature maps museums archives and game worlds to analyze the impact of historical and cultural setting language and dialogue on literary characters and events This book breaks exciting ground offering insights pedagogical suggestions and ways for readers to consider the future of this innovative approach to teaching literary texts

Financial Statements Carsten Berkau,2024-10-14 Financial Statements follows the international IFRS accounting syllabus as taught at Osnabr ck University UAS and developed with its international partner universities It covers the preparation disclosure and analysis of financial statements on a bachelor s and master s level It contains more than sixty case studies with detailed calculations journal entries T accounts and financial statements The content is based on knowledge about international bookkeeping and follows the balance sheet items starting from non current assets on the debit side and ending with income

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