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Chapter 1: Introduction to Accounting

The first step in the accounting process is to identify the business's accounting cycle. The accounting cycle is a series of steps that accountants follow to record, classify, summarize, and report the financial transactions of a business.



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The accounting cycle is a series of steps that accountants follow to record, classify, summarize, and report the financial transactions of a business. The accounting cycle is a series of steps that accountants follow to record, classify, summarize, and report the financial transactions of a business.

	Debit	Credit	Debit	Credit
Beginning Balance				
Assets	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Liabilities	100.00	100.00	100.00	100.00
Equity				
Assets	100.00	100.00	100.00	100.00
Liabilities	100.00	100.00	100.00	100.00
Equity				
Assets	100.00	100.00	100.00	100.00
Liabilities	100.00	100.00	100.00	100.00
Equity				
Assets	100.00	100.00	100.00	100.00
Liabilities	100.00	100.00	100.00	100.00
Equity				

Assets

Liabilities

The accounting cycle is a series of steps that accountants follow to record, classify, summarize, and report the financial transactions of a business.

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Assets

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