

Intermediate Accounting Stice 19th Edition Solutions Manual

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CHAPTER 2

A Review of the Accounting Cycle

► LEARNING OBJECTIVES

1. Identify and explain the basic steps in the accounting process (accounting cycle).
 - Analyze business documents.
 - Post to ledger accounts.
 - Prepare a trial balance.
 - Prepare adjusting entries.
 - Prepare financial statements.
 - Close the nominal accounts, and
 - Prepare a post-closing trial balance.
2. Analyze transactions and make and post journal entries.
 - Transactions are events that transfer or exchange goods or services between two or more entities.
 - The data are recorded with journal entries using a system of double-entry accounting.
 - The entries are subsequently posted to ledger accounts.
3. Make adjusting entries, produce financial statements, and close nominal accounts.
 - Adjusting entries are made at the end of an accounting period prior to preparing financial statements for that period.
 - At the end of each accounting cycle, the nominal or temporary accounts must be transferred through the closing process to real or permanent accounts.
4. Distinguish between accrual and cash-basis accounting.
5. Discuss the importance and expanding role of computers to the accounting process.

Intermediate Accounting Stice And Solution Manual

Wenbin Ji



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Whispering the Secrets of Language: An Emotional Quest through **Intermediate Accounting Stice And Solution Manual**

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