

Chapter 6

THE ACCOUNTING CYCLE: STATEMENTS AND CLOSING ENTRIES

LEARNING OBJECTIVES

LO 1 Prepare financial statements using the adjusted trial balance

LO 2 Prepare closing journal entries and post them to the general ledger

LO 3 Prepare the post-closing trial balance to complete the accounting cycle

LO 4 Prepare the classified balance sheet

LO 5 Analyze the financial statements using liquidity measures

LO 6 Describe the benefits of a computerized accounting system over a manual system

Appendix

LO 7 Prepare a 10-column worksheet



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Assessment Questions

AS-1 **LO 1**

What does the income statement report?

AS-2 **LO 1**

Which statement is prepared after the income statement but before the balance sheet?

AS-3 **LO 1**

What does the statement of owner's equity report?

AS-4 **LO 1**

What two items cause owner's equity to increase and what two items cause owner's equity to decrease?

AS-5 **LO 6**

Which categories of accounts are reported on the balance sheet?

Accounting Principles 11e Chap 6 Answers

David W. Young



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Table of Contents Accounting Principles 11e Chap 6 Answers

1. Understanding the eBook Accounting Principles 11e Chap 6 Answers
 - The Rise of Digital Reading Accounting Principles 11e Chap 6 Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Principles 11e Chap 6 Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Principles 11e Chap 6 Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Principles 11e Chap 6 Answers

- Personalized Recommendations
 - Accounting Principles 11e Chap 6 Answers User Reviews and Ratings
 - Accounting Principles 11e Chap 6 Answers and Bestseller Lists
5. Accessing Accounting Principles 11e Chap 6 Answers Free and Paid eBooks
- Accounting Principles 11e Chap 6 Answers Public Domain eBooks
 - Accounting Principles 11e Chap 6 Answers eBook Subscription Services
 - Accounting Principles 11e Chap 6 Answers Budget-Friendly Options
6. Navigating Accounting Principles 11e Chap 6 Answers eBook Formats
- ePub, PDF, MOBI, and More
 - Accounting Principles 11e Chap 6 Answers Compatibility with Devices
 - Accounting Principles 11e Chap 6 Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of Accounting Principles 11e Chap 6 Answers
 - Highlighting and Note-Taking Accounting Principles 11e Chap 6 Answers
 - Interactive Elements Accounting Principles 11e Chap 6 Answers
8. Staying Engaged with Accounting Principles 11e Chap 6 Answers
- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Principles 11e Chap 6 Answers
9. Balancing eBooks and Physical Books Accounting Principles 11e Chap 6 Answers
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Principles 11e Chap 6 Answers
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Principles 11e Chap 6 Answers
- Setting Reading Goals Accounting Principles 11e Chap 6 Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Principles 11e Chap 6 Answers

- Fact-Checking eBook Content of Accounting Principles 11e Chap 6 Answers
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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