

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 CYCLE

The accounting cycle is a series of steps that are used to record and summarize the transactions of a business. It consists of eight steps: 1. Identify the business transactions, 2. Record the transactions in a journal, 3. Post the transactions to the ledger, 4. Prepare a trial balance, 5. Adjust the accounts, 6. Prepare financial statements, 7. Close the accounts, and 8. Prepare a post-closing trial balance.

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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 examining the business transactions and determining their impact on the accounting system.
- 4. Journalize the accounting data**
The fourth step is to journalize the accounting data. This involves recording the business 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 journal entries to the appropriate T-accounts in the ledger.
- 6. Prepare the trial balance**
The sixth step is to prepare the trial balance. This involves checking the ledger accounts to ensure that the debits equal the credits.
- 7. Prepare the financial statements**
The seventh step is to prepare the financial statements. This involves using the data from the ledger 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 balances from the temporary accounts to the permanent accounts and starting a new cycle.

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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Accounting Journal Entry Cheat Sheet

Sebastian Pratt

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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 Kenneth W. Boyd, Lita Epstein, Mark P. Holtzman, Frimette Kass-Shraibman, Maire Loughran, Vijay S. Sampath, John A. Tracy, Tage C. Tracy, Jill Gilbert Welytok, 2014-02-06 A one stop accounting reference Packed with vital information culled from the extensive For Dummies accounting bookkeeping and auditing libraries Accounting All in One For Dummies is a powerful one stop reference Accounting All in One For Dummies is a comprehensive resource on a variety of accounting concepts You ll get up to speed on setting up your accounting system recording accounting transactions adjusting and closing entries preparing income statements and balance sheets planning and budgeting for your business handling cash and making purchase decisions and more Ways to report on your financial statements How to make savvy business decisions Auditing and detecting financial fraud Accounting All in One For Dummies is a one stop reference for students studying the application of accounting theories and a valuable desk reference for accounting professionals in the workforce *Accounting All-in-One For Dummies with Online Practice* Kenneth W.

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So in order to understand where exactly the business stands financially knowledge of financial accounting is imperative What is financial accounting Why do I need to understand it How will it help me in my business Why is it important to me Or Is it important to me These are some of the questions that surface in the minds of young and aspiring entrepreneurs when they start their business or are on the verge of starting one This book aims to answer them in the most practical and

comprehensible manner possible so that accounting is no longer a nightmare for them **QuickBooks 2014 For Dummies**

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Accounting Journal Entry Cheat Sheet Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has been apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Accounting Journal Entry Cheat Sheet**," published by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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