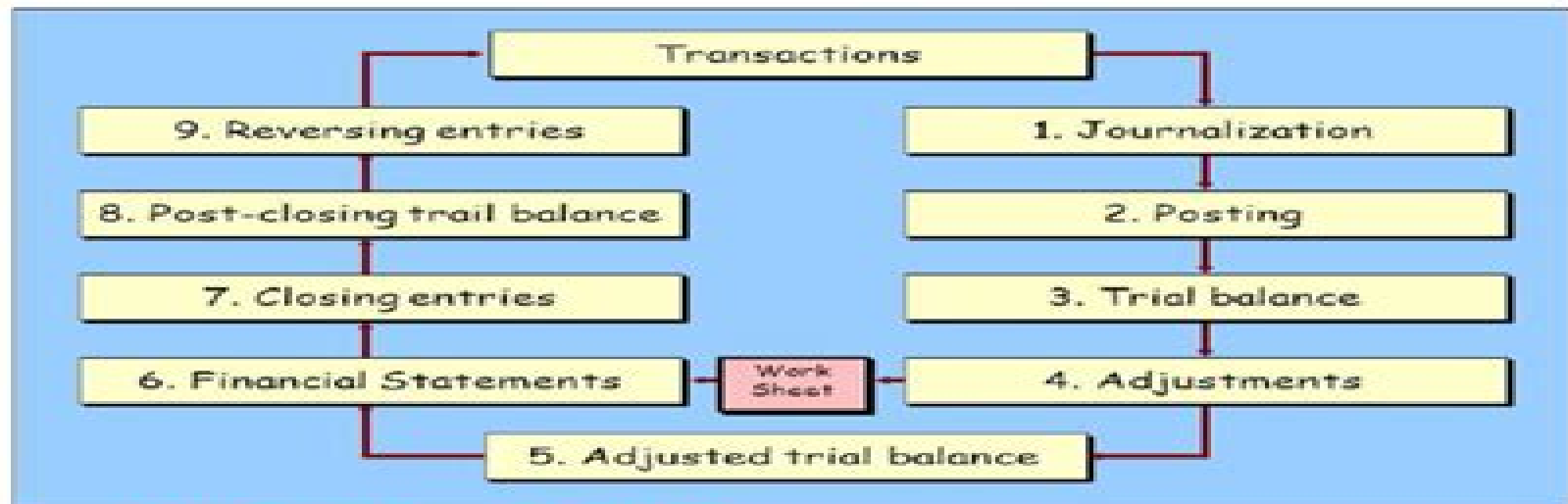




The Accounting Cycle



Prepared by: **Cynthia S. Castillo**
CASAP-Bacolod

LEADING THE WAY



CHAPTER 7

THE ACCOUNTING CYCLE CONTINUED.....

The primary goal of business is to earn a profit. At the end of each accounting period, the entity prepares its financial statements. Whatever the length of the period, the end accounting product is the financial statements and one important single amount in these statements is the net income or net loss for the period.

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