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Accounting Principle 5
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Accounting Principle 7
Accounting Principle 8
Conclusion
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Closing Bank Fees
Balance Sheet
Conclusion

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adjust the size of the columns
add the area of the description of each entry
place some indicator arrows
select the range of cells

load the accounts in the column description of the summarized journal entry

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Module 6: Inventory and Sales Discounts
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Module 8: Depreciation
Module 9: Liabilities
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Module 11: Cash Flow Statement
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Intro

What is Financial Accounting?

STEP 1: IDENTIFY TRANSACTIONS

STEP 2: PREPARE JOURNAL ENTRIES

What is a Journal Entry?

What does a Journal Entry look like?

What is Double Entry Accounting?

What is the Accounting Equation?

STEP 3: POST TO GENERAL LEDGER

What is the General Ledger?

Posting to Accounts

What is an Account?

The 6 Types of Account - Assets, Liabilities, Equity, Revenue, Expenses & Dividends

What are T-Accounts?

What does the General Ledger look like?

STEP 4: UNADJUSTED TRIAL BALANCE

What is a Trial Balance?

How to build a Trial Balance

Why is it called Trial Balance?

STEP 5: POST ADJUSTING ENTRIES

What are Adjusting Entries?

IFRS vs GAAP

What is the Accrual Method of Accounting?

Adjusting Entries Example

STEP 6: ADJUSTED TRIAL BALANCE

STEP 7: CREATE FINANCIAL STATEMENTS

What are Financial Statements?

What are the three types of Financial Statements?

What is the Balance Sheet?

What is the Income Statement?

Profit vs Cash Flow

What is the Cash Flow Statement?

Who would use Financial Statements?

STEP 8: POST CLOSING ENTRIES

What are Closing Entries?

Closing Entries Example

Post Closing Trial Balance

THE ACCOUNTING CYCLE

Debits and credits DC ADE LER - Debits and credits DC ADE LER by The Finance Storyteller 206,775 views 3 years ago 6 minutes - Is there any easy way to remember what goes to debit or credit in **accounting**,? Yes! The easiest way to remember debits and ...

Introduction to debits and credits

DC ADE LER

Accounting equation

Debits and credits for assets

Debits and credits example: inventories

Debits and credits for liabilities

Debits and credits example: accounts payable

Journal entry debit credit

Debits and credits for equity

Learn Accounting in 1 HOUR Lesson 2: Journal Entries - Learn Accounting in 1 HOUR Lesson 2:

Journal Entries by Executive Finance 552,916 views 9 years ago 20 minutes - In this lesson, we cover a lot of **accounting**, practices and **principles**, including: accrual **accounting**, depreciation, accrued liabilities, ...

Intro

Perform accounting

Road map for the next three lessons

1. May 1st, Simple incorporates a company name Simon AC Ltd. and opens a bank account. He put \$5,000 into the account and is issued 5,000 common shares in return.

May 2nd, the company purchases a used truck for \$12,000. Simon figures it should be good for 5 years with no residual value expected. He pays \$3,000 down with the balance of \$9,000 financed with a 12% interest only vehicle loan (paid annually).

May 3rd, Simon AC takes its first customer order for \$6,000 The terms of the sale are half upfront as a deposit, half 30 days from the completion date.

May 4th, Simon AC received \$3,000 cash from the customer and deposits it in the bank.

May 7th, Simon AC sends a purchase order to a supplier to buy the air conditioning unit. The price of the unit is \$2,000 with the balance due within 30 days of delivery.

May 11th, the supplier delivers the air conditioning unit to Simon AC

May 17th, Simple Simon and a friend of his who he has contracted install the air conditioning unit at the customer's premise

May 25th, Simple Simon withdraws \$1,500 from the company as a dividend.

May 31st, Simple uses a company credit card to pay for all operating expenses. On this day he received his credit card statement indicating he spent \$600 on operating expenses during the month

June 4th, Simon AC receives an invoice from his friend for the \$700 owed for helping out on the installation

June 15th, the customer remits \$2,500, indicating that he was not happy with the quality of the installation and that some roofing tiles were damaged. He indicates that he is holding back \$500 to cover the cost of repair.

2. May 2nd, the company purchases a used truck for \$12,000. Simon figures it should be good for 5 years with no residual value expected.

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- How Accounting Works
- Who Uses the Information
- Financial Accounting
- Opportunities in Accounting
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Accounting principles introduction

- Conservatism principle
- Consistency principle
- Full disclosure principle
- Going concern principle
- Matching principle
- Materiality principle
- Objectivity principle

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