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Intro  
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Accounting Principle 2  
Accounting Principle 3  
Accounting Principle 4  
Accounting Principle 5  
Accounting Principle 6  
Accounting Principle 7  
Accounting Principle 8  
Conclusion  
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Claudio's Beach Business  
Income Statement (which is Revenue - Expenses)  
Balance Sheet  
Claudio's Balance Sheets at different points in time  
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Chart of Accounts  
Changing Accounts  
Merchandise Account  
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Merchandise  
General Ledger

Automatic Posting  
Closing Trial Balance  
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 3: Adjusting Journal Entries  
Module 4: Cash and Bank Reconciliations  
Module 5: Receivables  
Module 6: Inventory and Sales Discounts  
Module 7: Inventory - FIFO, LIFO, Weighted Average  
Module 8: Depreciation  
Module 9: Liabilities  
Module 10: Shareholders' Equity  
Module 11: Cash Flow Statement  
Module 12: Financial Statement Analysis

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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  
 Jobs in Accounting

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

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 What is Accounting  
 Purpose of Accounting  
 Basic Accounting Principles  
 Assets Liabilities  
 Current Assets Fixed Assets  
 Liabilities  
 Financial Statements  
 Balance Sheet  
 Income Statement  
 Revenue and Expenses  
 Depreciation  
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