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What is Accountancy?
Accounting Process
5 Elements of Financial Statements
Asset?
Expense?
Liability?
Equity or Capital?
Revenue?
Practical Example
What is Double Entry System?
Debit and Credit Balances
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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

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Benefits

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What is Bookkeeping?

Step 1 of the Bookkeeping Process

Step 2 of the Bookkeeping Process

Step 3 of the Bookkeeping Process

Step 4 of the Bookkeeping Process

Step 5 of the Bookkeeping Process

Step 6 of the Bookkeeping Process

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Why Would There Be any Difference between Gaap and Irs

Deferred Tax Liability

Income Tax Expense

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Additional Resources

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Equity definition #2

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Sole Proprietor

Partnership

Capital Contributions Explained

Retained Earnings Explained

Withdrawals Explained

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