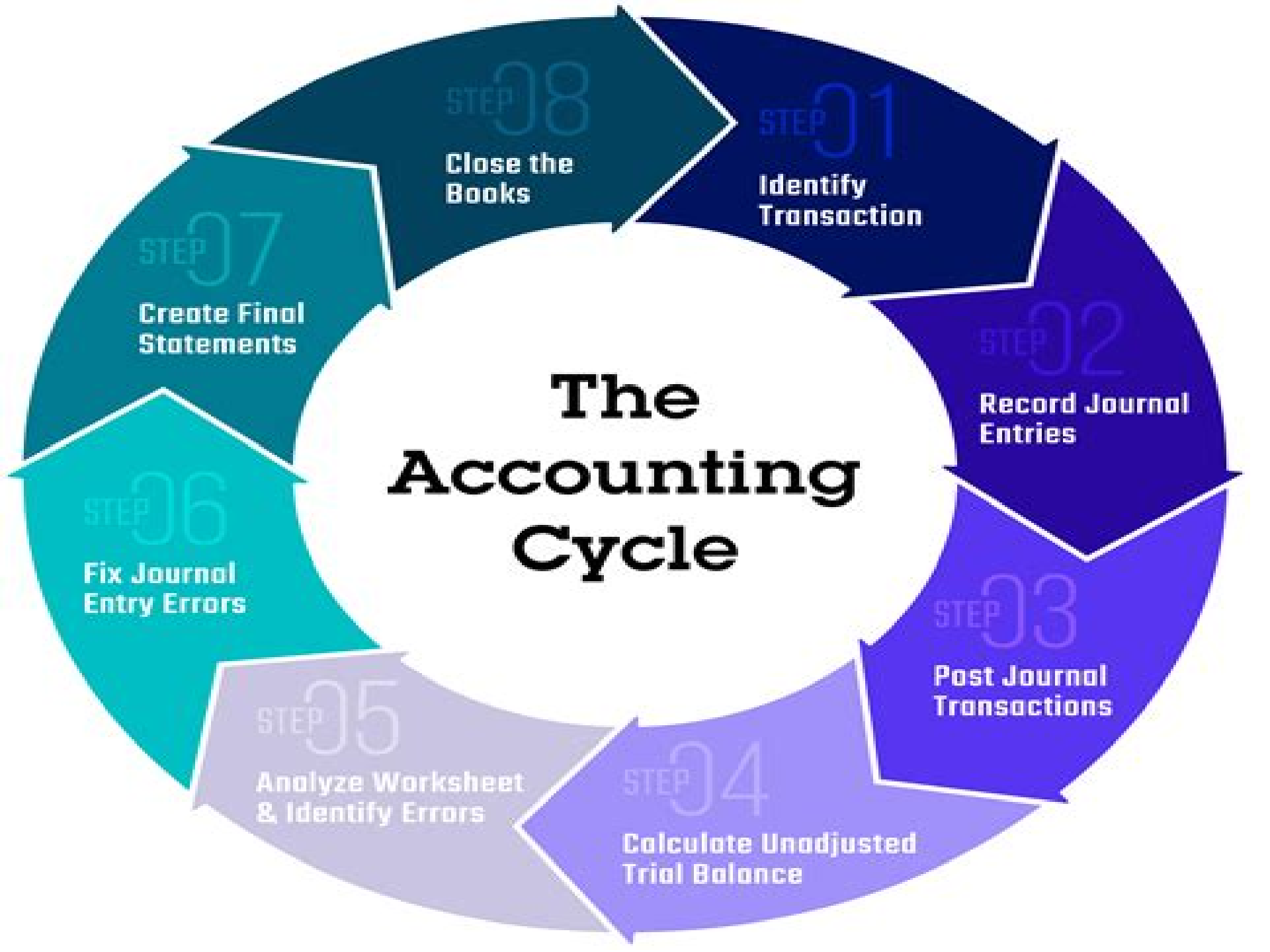


The Accounting Cycle



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graph TD; S1[STEP 01 Identify Transaction] --> S2[STEP 02 Record Journal Entries]; S2 --> S3[STEP 03 Post Journal Transactions]; S3 --> S4[STEP 04 Calculate Unadjusted Trial Balance]; S4 --> S5[STEP 05 Analyze Worksheet & Identify Errors]; S5 --> S6[STEP 06 Fix Journal Entry Errors]; S6 --> S7[STEP 07 Create Final Statements]; S7 --> S8[STEP 08 Close the Books]; S8 --> S1;
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STEP 08

Close the Books

STEP 01

Identify Transaction

STEP 02

Record Journal Entries

STEP 03

Post Journal Transactions

STEP 04

Calculate Unadjusted Trial Balance

STEP 05

Analyze Worksheet & Identify Errors

STEP 06

Fix Journal Entry Errors

STEP 07

Create Final Statements

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