

# The Accounting Cycle

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

# Guide To Group Accounting

**BPP Learning Media**

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the BPP Learning Media text.

## **Guide To Group Accounting:**

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*Bookkeeping and Accounting* James Oscar McKinsey, 1921

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