

Accounting Final Exam Study Guide

1. Accounting is defined as the process of identifying, measuring, and communicating in financial terms the economic events and transactions that affect an organization's financial position.
 - a. Identifying the events
 - b. Measuring the events
 - c. Recording the events
 - d. Communicating the events
2. The accounting cycle consists of the following steps:
 - a. Analyze the business transaction
 - b. Journalize the transaction
 - c. Post to the ledger
 - d. Prepare the trial balance
 - e. Adjust the accounts
 - f. Prepare the financial statements
 - g. Close the books
3. The accounting cycle is a systematic process that ensures the accuracy and completeness of the accounting records.
 - a. Analyze the business transaction
 - b. Journalize the transaction
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Cornell University



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