



# The Accounting Cycle

 **Step 5:**  
Analyze the worksheet.

 **Step 4:**  
Determine unadjusted trial balance.

 **Step 6:**  
Adjust journal entries and fix errors.

 **Step 7:**  
Create financial statements.

 **Step 8:**  
Close the books.

 **Step 2:**  
Record transactions in a journal.

 **Step 1:**  
Identify and analyze transactions.

# Counting Study Guide Grade 1

**United States. Department of the  
Army**

## **Accounting Study Guide Grade 1:**

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