

23

Chapter 2: Accounting cycle and journal entries

Name: _____ Date: _____

Accounting cycle and journal entries

1. Journalizing
Journalizing is the process of recording transactions in the journal.

2. Posting
Posting is the process of transferring the journal entries to the ledger.

3. Balancing
Balancing is the process of checking the ledger to ensure that the debits equal the credits.

4. Trial Balance
A trial balance is a statement that lists the ending balances of all the accounts in the ledger.

5. Adjusting Entries
Adjusting entries are journal entries that are used to adjust the accounts to their correct balances.

6. Closing Entries
Closing entries are journal entries that are used to close the temporary accounts and transfer their balances to the permanent accounts.

7. Financial Statements
Financial statements are reports that provide information about the financial performance and position of a company.

Journalizing and Posting

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**Donna E. Alvermann, Stephen F.
Phelps**



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Content Reading and Literacy Donna E. Alvermann, Stephen F. Phelps, 1998 Assuming that textbooks are necessary for learning content for middle and secondary school students this text for teachers explores methods of understanding and teaching language comprehension The authors treat reading speaking and writing holistically in their discussions of such topics as stud **AI FOR A SMARTER TOMORROW: INNOVATIONS ACROSS SECTORS** Dr. Neeraj Sharma, Mr. Jaideep Rukmangadan, Ms. Seema Vasudevan, Prof. (Dr.) Akash Saxena, 2025-09-15 Machine Learning ML has emerged as a foundational technology for extracting actionable insights from vast datasets and enabling intelligent decision making across a wide range of industries In an era dominated by data sectors such as healthcare finance transportation agriculture and retail increasingly depend on ML to enhance operational efficiency predict future trends automate routine tasks and deliver

personalized user experiences However the effectiveness of ML algorithms varies significantly depending on the nature of the data the specific problem domain algorithmic complexity and performance metrics This paper conducts a comprehensive comparative analysis of widely used ML algorithms Linear Regression Decision Trees Random Forest Support Vector Machines SVM K Nearest Neighbors KNN and Gradient Boosting The evaluation framework includes criteria such as accuracy training and prediction speed scalability to large datasets model interpretability and adaptability to real time deployment scenarios Real world datasets from multiple domains are employed to assess each algorithm s practical utility disease prediction in healthcare fraud detection in finance recommendation systems in e commerce and environmental forecasting in smart city applications The goal of this study is to highlight the strengths and limitations of each ML technique in diverse use cases offering insight into trade offs between computational efficiency implementation complexity and predictive performance Special attention is paid to the practical challenges encountered during real time deployment such as latency constraints data quality issues and the need for explainability in high stakes environments Ultimately the paper serves as a guide for data scientists developers and decision makers enabling them to select the most appropriate ML algorithm based on specific project requirements and constraints The findings are intended to inform both academic research and industry practice promoting more effective and responsible use of machine learning technologies in solving complex real world problems

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