



Creating a Worksheet

Consistent Reporting – the same accounting procedures are followed in the same way in each accounting period.

Fiscal Period – length of time for which a business summarizes and reports financial information (1 yr, 3 months etc.)

Accounting Period Cycle – applied when changes in financial information are reported for a specific period of time in the form of financial statements.

Worksheet – columnar accounting form used to summarize the gen. ledger needed to prepare Financial Statements.

South Western Cengage Learning Accounting Reinforcement Activity 2

**Robert M. Swanson, Kenton E.
Ross, Hanson, Claudia B.
Gilbertson, Robert D. Hanson, Mark W.
Lehman**

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Working Papers, Chapters 1-24 for Gilbertson/Lehman/Ross' Century 21 Accounting: Multicolumn Journal, 8th Claudia Bienias Gilbertson, Mark W. Lehman, Kenton E. Ross, 2005-05

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