



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

**Claudia Bienias Gilbertson, Mark W.
Lehman, Kenton E. Ross**



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