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Accounting cycle		Account classification	
1. Analyze the business transactions and other source documents.	1. Assets	2. Cost of Sales	2. Cost of Sales
2. Journalize the business transactions and other source documents.	2. Liabilities	3. Manufacturing Overhead	3. Manufacturing Overhead
3. Post the journal entries to the ledger.	3. Equity	4. Cost of Goods Sold	4. Cost of Goods Sold
4. Prepare a trial balance to test the equality of debits and credits.	4. Retained Earnings	5. Finished Goods Inventory	5. Finished Goods Inventory
5. Adjust the accounts for accruals, deferrals, depreciation, and other items.	5. Cost of Goods Manufactured	6. Work in Process Inventory	6. Work in Process Inventory
6. Prepare financial statements.	6. Cost of Goods Available for Sale	7. Goods Sold	7. Goods Sold
7. Close the books.	7. Cost of Goods Sold	8. Cost of Goods Sold	8. Cost of Goods Sold
8. Prepare a post-closing trial balance.	8. Cost of Goods Sold	9. Cost of Goods Sold	9. Cost of Goods Sold

When costs are recorded as part of inventory, they are called product costs.
All other costs are called period costs.

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High School Accounting Textbook

Brendan G. Carr



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