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that occurs continuously during an
accounting time period is called the

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operating cycle. Operations begin with some cash on hand. The cash is used to purchase supplies and pay expenses while revenue is being generated. When revenue is earned, cash is collected, beginning the cycle over again.

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to assess their financial condition and results of operations. Accounting time periods are generally a month, a quarter, or a year. Monthly and quarterly time periods are called interim periods. Most large companies must prepare both

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quarterly and annual financial statements. An accounting time period that is one year in length is a fiscal year

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Chapter 3 Adjusting the Accounts

Chapters 1-4 The Accounting Cycle.

Chapter 1: Welcome to the World of Accounting ; Chapter 2: Information

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