

ACTA ENTREGA No
Entrega- Recepción

Quito, 28 de mayo de 2024

La Administración de Ciudad Comercial El Recreo, hace la entrega de:

3 Mr Joy + bolso. por ser uno de los ganadores de
nuestra campaña **TODO LO QUE LA FAMILIA AMA.**

Al Sr. (a) MARIN DE LEON

Con C.I. 1711161453

Número de teléfono 0979244882

Herminio Del P.

RECIBÍ CONFORME

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes recording all sales, purchases, and expenses in a timely and accurate manner.

The second part of the document provides a detailed overview of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, including the necessary journal entries and the impact on the accounting equation.

The third part of the document focuses on the classification of accounts. It discusses the different types of accounts, such as assets, liabilities, and equity, and how they are classified based on their normal balances. It also explains the relationship between these accounts and the accounting equation.

The fourth part of the document covers the process of adjusting entries. It explains why adjusting entries are necessary and how they are recorded. It provides examples of common adjusting entries, such as depreciation, amortization, and accruals, and shows how they affect the financial statements.

The fifth part of the document discusses the preparation of financial statements. It explains how the adjusted trial balance is used to prepare the income statement, balance sheet, and statement of owner's equity. It also discusses the importance of comparing the financial statements to the accounting records to ensure accuracy.

The sixth part of the document covers the closing process. It explains how the temporary accounts, such as revenues, expenses, and owner's drawings, are closed to the permanent accounts, such as retained earnings. It provides a step-by-step guide to the closing process and shows the resulting closing entries.

The seventh part of the document discusses the importance of internal controls. It explains how internal controls help to prevent errors and fraud, and how they can be designed to ensure the accuracy and reliability of the financial information.

The eighth part of the document covers the use of accounting software. It discusses the benefits of using accounting software, such as increased efficiency and accuracy, and provides a brief overview of the software's features and functions.

The ninth part of the document discusses the importance of ethics in accounting. It explains how accountants have a responsibility to act ethically and to provide accurate and reliable financial information to their stakeholders.

The tenth part of the document covers the final steps of the accounting cycle, including the preparation of the closing entries and the final financial statements. It provides a summary of the entire process and emphasizes the importance of maintaining accurate records throughout the year.