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Accounting study guide 8 part two

Independent, trusted guide to online training for over 23 years! Copyright ©2021 GetEducated.com; Approved Colleges, LLC All Rights Reserved last updated on December 17, 2020 Let's Face It, however positive and upland your office environment is, its employees still suffer from stress every now and then. These tensions can come from countless sources, including: excessive work, pressure of deadlines, and lack of proper rest. For example, your sales team may be close to the end of your quarter and are committed to delivering the best possible results. While this is a worthy goal, team members risk pushing themselves too far and leaving themselves draining energy and running full of tension. It's at times like this that all your employees can negatively affect. It is not new that stress can lower productivity or even work quality is one of the symptoms of stress, which can lead to lower productivity. This means that if many (or all) of your employees start showing signs of stress, then you can be sure that your company's overall productivity will hit. If you have been aware that your employees are suffering from stress, then it is time to take some action to reduce or eliminate this burden. One great way to do this is to introduce your employees to the positive benefits of meditation. Research shows that people who meditate regularly are more likely to experience the following benefits: an enhanced ability to concentrate. Improvements in memory. Less fatigue. Increased perception. Reduce stress. These are just a small selection of benefits that meditation can offer, and it perfectly makes sense that meditation is a great tool for increasing employee performance. (And in turn, increase your company's overall performance.) Imagine for a moment, that your staff took a 5-10 minute daily break from your work to practice meditation. Not only will they and their company see an uptick in productivity, but their employees will also naturally increase their discipline. They also found it easier to maintain a positive mindset. What exactly is the Stop, Breathe & Think app? Hopefully, I've given you enough reasons to inflame your interest in making regular meditation part of your office environment. You may already be thinking: What then? How can I introduce meditation to my employees? Well, here at Lifehack, we've come across a great app called Stop, Breathe & Think. We believe that the program is the ideal way to kick-start regular meditation sessions in an office setting. While the app is available as an Android or iOS download, these are primarily for personal users. When it comes to office meditation, then Stop, Breathe & Think is available as a handy Slack plug-in. When activated in your Slack account, Stop, Breathe & Think will allow individuals or groups to plan mindfulness. These activities include short breaks to facilitate improved mind and body. Breathing exercises to condition thoughts, emotions and reactions. Personal meditations to help bring peace and overall harmony. How the app will help your employees become more productive with a huge weight of research showing the benefits of meditation, plug-in Slack is the perfect way to help your employees get started with this positive habit. Let's take a look now at some of the great features that the app offers. App users can learn the basics of meditation – and try different types. The app redirects users to the most appropriate meditation by choosing how they feel at the time. Meditation is timely so that users can relax completely, knowing that the app will alert them once their scheduled meditation time is complete. The app also enables users to see how their emotional state has curled up over the course of a week, month or beyond. Fun, and easy-to-follow visual steps encourage users to complete regular meditation. A healthy office environment can lead to healthy company performance, daily work stresses can often lead to build anxiety and tension in employees. This can then have a knock on your company's performance. Fortunately, on the contrary - healthy, ups and downs of the work environment, it can increase employee movement and productivity. And this naturally leads to overall performance gains for your company. With the help of Stop, Breathe & Think, your company will not need to allocate large funds (and find extra time) to organize leisure events and other stress relief activities. Instead, the app will effortlessly help your employees to be calmer, happier and more motivated. So, why don't you try it? The closing of entries takes place at the end of an accounting cycle as a set of journal entries. Closing entries serve to transfer balances out of certain temporary accounts and to permanent accounts. It resets the balance of temporary accounts to zero, ready to start the next accounting period. This process moves these temporary account balances to permanent entries on the company's balance sheet. Temporary accounts that close each cycle include income, fees and dividends paid by accounts. However, the balance sheet owner's assets, liabilities and equity accounts are not closed. These permanent accounts and their final balances serve as starting balances for the next accounting period. The term often used to close entries is the reconciliation of company accounts. Accountants make closing entries to reduce income, cost, and draw temporary account balances to zero in preparation for the new accounting period. Closing entries are also registered so that the Company's maintained income account shows any real increase in revenues from the previous year, as well as any reduction from dividend payments. Cost. Retained income are those where income is not distributed to shareholders as dividends, but for more preserved investment, often in advertising, sales, manufacturing, and equipment. The income summary account acts as a temporary account used only during the closing process. Includes all company revenues and expenses for the current accounting period. In other words, it contains net income or income figure that remains after subtracting all business expenses, depreciation, debt service fees, and taxes. The income summary account is not an agent when preparing financial statements because its sole purpose is to use it during the closing process. Complete the closing entries using the following steps: Find income accounts at the test balance that lists all income and capital accounts in the company's general office. You will see that they have a credit balance. To return them to zero, you need to do a debit entry for each income account to move the balance to the income summary account. Place cost accounts on the balance of the trial. You will see that they have a debit balance. Perform a credit entry for each account cost to the income summary account, to return the entire cost account to zero. If the income summary account has a credit balance after completing the inputs, or the credit incoming amount exceeds the debts, the Company has a net income. If the debit balance exceeds the company's credits the net loss. Currently, the income summary must be closed to the maintained income account. Performing the entry into the journal into the debt account summary income and credit of the income account is maintained. The latest step involves closing the dividend account to maintained earnings. The dividend account has a natural debit balance. Account credit dividends and debt income accounts are maintained. The maintained income now reflects the appropriate amount of net income that was allocated to it. For most companies, this completes the accounting cycle for the current period of time. The four-step method described above works well because it provides a clear audit sequence. For smaller businesses, it may make sense to bypass the income summary account and instead close temporary entries directly into the account of the retained income. The end result is equally accurate, with interim accounts depending on the income account maintained to deliver on the company's balance sheet. In some cases, accounting software may automatically handle transferring balances to a revenue summary account when the user closes the accounting period. Entries take place behind the scenes, often without a summary income account shown in the accounts chart or other transaction records. Records.

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