



# EPIFLORA

Volume 19 No. 3

September 2010





WELLINGTON

# EPIFLORA

Volume 19, No. 3

September 2010

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## ***From the President***

It's mid August as I write this and the Wellington weather is still reasonably warm, with at least one fine sunny day each week, so those of us whose plant collections are not enclosed in glasshouses have been able to get outside and do a bit of tidying up

We've had a mixed year with talks at our monthly meetings. The Powerpoint presentation by the Arthritis Association speaker was a highlight. She also brought along a selection of tools to make work for some of our more senior members a little less onerous.

The low point was where we failed to confirm the time and date to our speaker on native orchids, so we just had an interesting discussion amongst ourselves. However David McConachie gave his presentation at the August meeting – and very good it was too.

Your committee is now thinking about the programme for 2011. We need new ideas so if you have a subject or a speaker that you would like to have, please contact any of our committee. We are getting very short on ideas.

It's about time to start working towards the new season taking cuttings of epiphytes if you want new plants to settle in.

Good growing.

*Brian Read*



## The Programme for 2010

*Meetings are at Johnsonville Union Church (Dr Taylor Terrace) and start at 2.00 pm. Sales, library books etc. Are available at 1.30 pm.*

Those on duty are responsible for preparing the room, assisting with tea and tidying the room at the end of the meeting and bringing a plant or other item for the raffle. If for any reason you are unable to do your allocated duty . . . . .

**PLEASE ARRANGE FOR SOMEONE ELSE TO DO IT !**

**September 11th** Martin McKendrick on Spring Bulbs  
**On Duty:** *Robyn Gibson, Vicky Gibson  
& Penny Luckens*

**October 9th** Trip away to see Orchids & Fuchsias  
In the Otaki area meeting at Hannams.

**November 13th** Talk by Rudolf Schulz  
**On Duty:** *Brian Read, Nola Roser  
& Marion Austin*

**December 11th** AGM & talk by Andrew Broome on  
Carnivorous plants  
**On Duty:** *Alice & Rex Hannam &  
Alison Beeston*

At the **June** meeting there had been a mixup and the speaker had not been confirmed. So we had a general discussion led mainly by Robyn who had done some research on the subject of "NZ Native Orchids".

During the discussion the NZ Internet Orchid Review was mentioned. This is a journal that is put out quarterly by Nick and Elizabeth Miller and is sent FREE to anyone who requests it and has an internet connection. In the first edition of this journal the following 'Introduction to the Editors' was published...

'Nick and Elizabeth Miller edited Orchids in New Zealand in the mid to late 1980s. They had subsequently been involved in the preparation and editing of a considerable amount of text and graphics material, mostly of a scientific nature. For several years Nick edited and sent out an email newsletter, *LakeScience Rotorua*, on behalf of The Lakes Water Quality Society, which has been lobbying to protect the water quality of the Rotorua Lakes and other NZ lakes.

Nick has grown orchids since he was a teenager, in the late 1960s. In the 1970s Nick and Elizabeth imported orchid plants commercially, from the United Kingdom (Mansell & Hatcher) and the USA (Beall's) and sold them to eager customers throughout New Zealand. They now grow orchids (plus many other plants) on a hobby basis.

They live at Lake Rotoiti (Nth Is.), where Nick is self employed as an environmental consultant and technical writer, while Elizabeth works as a botanist at Scion (previously Forest Research). They grow a variety of orchids and other plants. Some readers may have read their series, 'The Cool Subtropics' in *Subtropicals* magazine. They are members of the Bay of Plenty Orchid Society plus a variety of other plant societies.'

Like most editors they are always looking for interesting articles and anyone wishing to contribute to the journal should send copy electronically, as Word or text files. Photographs may be submitted as digital files, preferably in the jpeg format.

All copy should be sent to ..... [ncmillier@orcon.net.nz](mailto:ncmillier@orcon.net.nz)

Alternatively (if you do not have computer access) hardcopy can be sent to our editor for her to send through electronically.

— 00 —

As usual our **July meeting** took the form of a mid-winter Christmas dinner.

At the June meeting we were given cards showing which part of the meal we should bring. All present agreed the shared meal was very good.

Amanda Williams from Arthritis NZ was our guest speaker. She gave us a lot of information about the Society and more about how to live with the disease.

— 00 —

In **August** David McConachie talked and showed some terrific slides on *N.Z Native Orchids*. Some of the photos taken were from plants seen in the Tararua ranges, Butterfly Creek track and Kaitoke in the Hutt Valley.

Some of the plants mentioned were the epiphyte white flower orchids and the terrestrial growing hooded varieties as well as *Microtis unifolia* the tiny green orchid with reed-like leaves that a lot of people consider a weed. This belongs to a group known as the 'onion' orchids.

— 00 —

## **Things to do now:**

***Hoyas & Ceropegias:*** Water a little in the morning as the days warm up. Check for pests and start taking cuttings especially if you have a heat pad to start them on (otherwise wait a while before taking cuttings).

***Schlumbergera:*** Most flowers will be finished so now is a good time to repot.. Put slow release fertilizer in the mix but water sparingly.

***Epicacti, Rhipsalis & Aporophyllums:*** Buds should be appearing soon so provide some fertiliser and start watering sparingly. Increasing the time and amount as the days and nights get warmer.

***Bromeliads:*** Still nothing to do with outside growing plants EXCEPT to cover with frostcloth if frosts are expected. For indoor plants once temps get to 20 C you can start to water lightly making sure there is sufficient air movement so plants will dry out before night. Some *Tillandsias* will be initiating flower buds so give them full strength phostrogen a couple of times a month.

***Orchids:*** Outside growing *Cymbidium* will have already started producing flower spikes.. So watch out for SNAILS a good idea is to bring the plant indoors when flower are almost ready to open. Most other orchids can be watered a little increasing as the weather warms up. Watch out for surprise Spring frosts. Keep *Phalaenopsis* and *Masdevallias* watered all the time.

## *Hoya lacunosa*

Blume first described this plant in 1826 when it was named *Otostemma lacunosum*. It has more recently been classified as a hoya.

*Hoya lacunosa* can become a rather compact plant; it will climb but is equally happy in a basket.

Originally from Thailand, Sumatra, Borneo and Java this delightful small flowering hoyo is common in lowland and hill forests, especially along rivers.

The stems are thin and the leaves are fleshy and the plant comes in two forms.

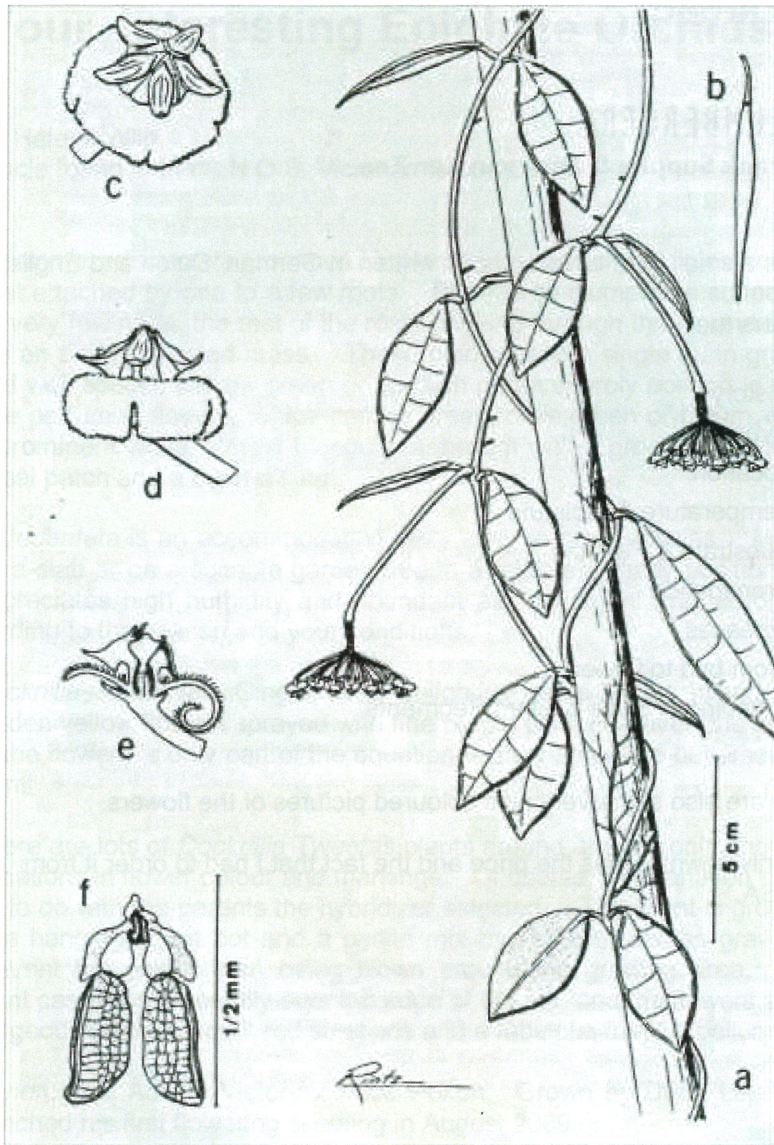
The first ovate, thick, up to 3cm long by 2.5cm wide; and the other form oblanceolate, up to 7cm long by 3cm wide with ridged margins.

The peduncle is rigid and reflexed and up to 5cm long. The umbel is positively geotropic. Concave with rigid, curved pedicels c. 4mm-2.5cm long; 1-30 flowers which are open for 4 days. The Corolla is pubescent inside with long, thick hairs; c. 8mm diam; white. The Corona has an upcurved lower lobe is solid and both lobes are white. Caudicles are broadly winged with 5-6cm long by 5mm diam follicles.

Each flower looks like a tiny ball of white fuzz with a yellow centre. This old favourite is very attractive and should find its way into most collections.

Refs: Rintz 89 The Peninsula Malaysian Species of Hoya  
"The World of Hoyas" A Pictorial Guide by Dale Kloppenburg





***Hoya lacunose***: a): habit; b): fruit; c): flower in top view; d): flower in side view; e): flower in median section; f): twin-pollinia.

## **Book Review:**

# **SCHLUMBERGERA**

**By Frank Supplie & Dick van der Zee**

This is a small hard covered book written in German, Dutch and English.

It covers the .—

- History,
- Hybrids,
- Location,
- Temperature & Moisture
- Substrate & Feeding
- Propagation
- Diseases
- From bud to flower
- Dropping of Buds & Stem Segments

There are also some very nice coloured pictures of the flowers.

The only downfall was the price and the fact that I had to order it from the USA.

## Four Interesting Epiphyte Orchids

By Helene Wild

Article found in the A.N.O.S. Victorian Group Bulletin

*Plectorrhiza tridentata* (common tangle orchid) normally dangles from its host attached by one to a few roots. Even large clumps are supported by very few roots, the rest of the roots growing through the air and forming an untidy, tangled mass. These plants have a single main growth and well spaced narrow green or purplish green sharply pointed leaves. The perfumed flowers, which can be green, olive green or brown, have a prominent white, almost triangular, labellum with a green or yellowish basal patch and a curved spur.

*P. tridentata* is an accommodating, very easy to grow species. Mount on a slab or on a suitable garden tree in a relatively shady position. It appreciates high humidity and abundant air movement and water according to the season and your conditions.

*Dockrillia* Australian Ginger is a delightful terete-leaved hybrid with golden yellow flowers sprayed with fine purple dots. However, the colour of the flowers is only part of the equation — they smell like butterscotch. Yum!

There are lots of *Dockrillia Tweetas* plants around, the majority showing variations in flower colour and markings. Of course, this variation has a lot to do with the parents the hybridizer selected. This plant is growing in a hanging squat pot and a perlite mix topped with coarse gravel to prevent the perlite from being blown around the growing area. The plant cascades gracefully over the edge of the pot, and the flowers are a gorgeous gold with dark red striations and a fabulous frilled labellum.

*Dendrobium* Aussie Victory x Hilda Poxon. Grown by Doug Lee who benched his first flowering seedling in August 2009.

The flowers are absolutely brilliant—a stupendous starry shape blotched with burgundy over a bright golden yellow background. Add that huge, well shaped white labellum with red striations and Doug has a sure winner. (Pics on pages 10 )



(left)  
***Plectorrhiza tridentate***  
Photo by Gary Backhouse  
Grower: unknown

(below left)  
***Dendrobium*** Aussie Victory x  
Hilda Poxon  
Grower: Doug Lee  
Photographer: Ivan Margitta

(below right)  
***Dockrillia*** Australian Ginger  
Grower: Alex Wild  
Photographer: Ivan Margitta







## Hugo's Place

104 Pembroke St.,  
Carterton

3 bedroom house

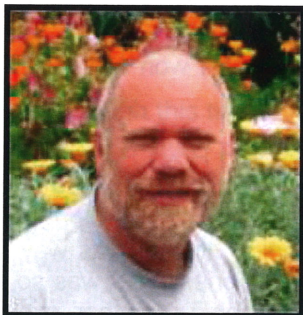
Well equipped kitchen  
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Smoking: outside only

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Mon/Thurs \$100 per night — Fri/Sat \$150 per night for two sharing a room;  
extra adults \$35

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Check out: [www.holidayhouses.co.nz/properties/13824.asp](http://www.holidayhouses.co.nz/properties/13824.asp)

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## Grant Bayley..

Member story p12-14

*E.raspberry swirl*



## Getting to know our Members: Grant Bayley

The introduction to Epiphyllums was seeing my neighbour's plant flower. A big red flower. Think this was the late 1950's or early 1960's. Then around the mid 1990's a friend was going overseas and needed someone to look after her slug and snail attacked plants. Hey, and now I knew what they were called! Yes, they were red, pink and white... oh and there's another different pink one! They grew and flowered. Craigmyle Epiphyllums advertised in some magazine – think it was the New Zealand Gardener Magazine. This started my buying spree. Also learnt about the existence of the Auckland Epiphyllum and Hoya Society (now in recession).

At my first meeting, 1997, I was asked 'what questions do I have, about these plants' ... I just wanted to see how others grew their plants. I didn't know what questions I had to ask! ( ... I guess it's a bit like you and I deciding to paint an epiphyllum flower picture... where do we start? It all seems too much. Which flower? Which paint, oil or water or charcoal or pencil. What surface should we paint on? ... wood, paper, canvas ... and on it goes. But all we want to do is see a nice picture of an epi flower! ) And at the same meeting I won a piece of E. 'Lollipop'. It still is my favourite ...

It wasn't till the Wellington Epiphyllum and Hoya Society's convention in 1997 that I visited anyone's Epi plant collection. Wow! Roy and Jane's Epiphyllum collection was the first – in Strathmore Park, Wellington. Seeing E. 'Lilliput' with its cascading flowers was way beyond what I expected. I was sold on these small ones. That was so exciting. The small epis with many flowers. Stunning. Another exciting flower was E. 'Pink Snowflake' oh yes and E. 'Cheerfulness'. My return flight to Auckland was with a bag full of plants. I was happy to ditch clothes for plants!

In early 2000, I was asked if I'd edit the Auckland Epiphyllum and Hoya Newsletter. I read the newsletters from 'distant shores' expanding my knowledge and increased my questions. My neighbour grew an epiphyllum. She gave me a bit of it. It turned out that she always grew her cuttings in water. But cacti rot in water don't they? This was enough to encourage me to question my authorities on the subject of Epiphyllums. I questioned what to others took as 'correct' way to grow these plants around watering, fertiliser etc. and even disease observation. Also round this time I had a cutting that, somehow, fell into a

ice cream container of sheep's pellets and water. It sat there – unobserved - through the summer in this thick black gunge! This happily growing cutting (*E. anguliger*), was flowering – in autumn – in black sludge - when I discovered it ...

My collection had expanded and looked amazing... I was editor. What could go wrong? Bang! I had a brain haemorrhage (a stroke) which put me in Hospital for 3 months and a further 3 months as an out-patient in a rehab centre. It seemed to take ages to get back to doing things I used to do. Had to remove the plastic off my shade house as I couldn't water like I used to. So plants got the winter rains of Auckland. They thrived! The weeds did too. You see I live in a minimal frost area. Choice time. Plants smothered with weeds. Attacked by snails. What should I do? Started giving away plants by the van or car load. Keeping the 'special' ones I could manage. The old shade house was removed and someone else gained timber for their own shade house.

The plants left with me, were put on the pathway between the neighbours fence and the house, but some were left in a full sun area and grew like crazy. A lesson. If I made sure these plants had excess water they could survive in the sun without getting burnt and grow. Bog plants? Well in the summer that's what happened. But I had to replace this water often because of the mosquitoes!

Through this time I tried some hybridizing. Had someone in the States I emailed often – Gerry Mattijetz – learnt so many practical points from him. Did some crosses as a trial. The fruit were yummy to smell and eat. One hybrid between *Disocactus speciosus* (*Heliocereus speciosus*) and *Epiphyllum crenatum* had a interesting result. A red crossed with a white/cream flower, both plants being species. What I expected was a pink flower. Na! Orange. They were all similar and all orange and a small amount of those pesky spines that *D. speciosus* has. This cross = *Disophyllum charltonii*.

Last year, I also joined the ranks of other New Zealanders who have registered plants with the registry of Hybrids and species – Epiphyllum Society of America -ESA. Namely, Jane and Roy Griffith being the first, then Yvonne and Andrew Brunton and Carol Rogerson. The cross I registered was "Raspberry Swirl" - a cross between 'Dr John T Cox' and 'Petal Pusher'. Although most of the seedlings were impressive, this is the only one that stood out from the rest. In the process of rationalizing my collection I gave away 90% of my seedlings. Of these seedlings, two so far warranted attention by Carol who registered these as E. 'Pixie Pearl' and E. 'Jolly Jaffa'. Small dining table sized plants with delightful and small flowers.

For me, it's now a matter of re-connecting up with other epi growers again. The Auckland Epiphyllum and Hoya Society went into recess in August 2003, and there is still an interest in Epiphyllums, but how much? The people I talk to via the internet I'd like to meet. So am planning a get together for anyone interested at my place on the 25<sup>th</sup> September. No I'm not forming a club, just a group of interested friends. And maybe rekindle an interest in these plants. Well this is purely self-ish. I just want some epi friends to grow plants with, communicate by email and phone. How about you?

## You Are Invited . . . . .

Are you interested in meeting up with other epiphyllum / epicactus growers?

I am... so thought I'd invite interested people to my place. (Auckland)

Things to bring . . . something for a shared afternoon tea and a smile.

Details are still a bit sketchy at present, but we'll email you if you are interested in coming.

We'll get together at 1.30pm on Saturday 25<sup>th</sup> September (the beginning of the epi flowering spring season). and start with introductions, as I'm sure there are people you and I have emailed but never met.

Then move on to epi related stuff that would be helpful or useful for you to know, or questions you have, discussed.

Followed by afternoon tea and look at epi plants which grew successfully through our winter weather in my garden....

Email me if you are interested and if you have any epi related stuff that you'd like discussed. Hoping for a fine spring day.

Happy for you to send this invite to other epi interested friends. Send your telephone number as there may be some last minute changes or emergencies.

Grant Bayley, PO Box 41018, St Lukes, Auckland 1346  
[www.gbdesignz.co.nz/epiphyllum.html](http://www.gbdesignz.co.nz/epiphyllum.html)  
[gbdesignz@clear.net.nz](mailto:gbdesignz@clear.net.nz)

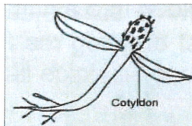


## WHAT MAKES A PLANT A CACTUS PLANT ?

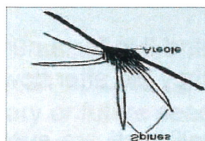
By Rex Hardy from Vol.17:1 of Epi-Gram June 2010

**Epiphytic Cacti & Hoya Society of Australia**

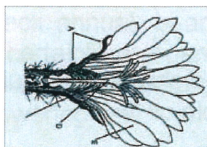
All plants belonging to the Cactus family have six characteristics in common as follows:



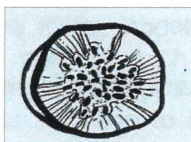
1. Each seed has two cotyledons (seed leaves) as seen on bean seedlings for example. These two leaves appear at the same time when the seed germinates. This pair of leaves start to photosynthesize to produce energy for the plant to grow further.



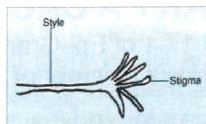
2. Areoles or spine cushions are always present on a cactus and generally it has spines, but not always—leaves if any, new joints and flowers. It is worth noting here that not all cacti have spines, for example, *Astrophytum myriostigma* and *A. asterias*.



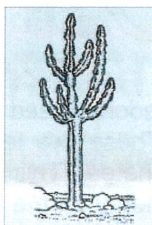
3. The flower is always attached to the top of the ovary which contains the seed, finally becoming the seed case, berry or fruit.



4. The fruit is a single-celled berry which carries the ripening seed on the plant, is usually juicy and edible and consists of one compartment only with no internal partitions.



5. The stigma is always divided into a number of lobes.



6. All cacti are perennial and live for a number of years. There are no annual cacti nor do they die after flowering.

It should be noted here that all cacti are succulents but not all succulents are cacti. When we speak about cacti and succulents we should therefore say cacti and other succulents.

— 00 —

### **How to Get Rid of That Pest**

**Scale ..** Mix 4 tablespoons dishwashing liquid  
1 cup vegetable oil

Swish around and mix 1 part to 20 parts water.. Put in sprayer

### **Aphids & caterpillars ..**

Mix 2 teaspoons soap flakes  
1 litre warm water

Stir until dissolved (takes time) and then pour in sprayer.

### **To Dry up Nematodes**

1 cup molasses  
2 litres water

Spray on 1% per square metre.

## **ARE EPICACTUS & OTHER EPIPHYTIC CACTI TRUE CACTI ?**

By Rex Hardy from Vol.17:1 of *Epi-Gram* June 2010

### **Epiphytic Cacti & Hoya Society of Australia**

To answer this question let us take our epiphytic cacti and check against the list of six characteristics of what makes a plant a cactus plant. For this illustration I am going to take an epicactus, but be assured the answers apply to all epiphytic cacti.

1. Are the first leaves that appear from a seed belonging to an epiphytic cacti cotyledons? Yes, they are as shown alongside the question.
2. Do epiphytic cacti possess aeroles and what are their purpose? They certainly do have aeroles from which the flowers and later sometimes the fruit, new growth and sometimes little spines will appear.
3. Where does the flower appear in relation to the ovary? A look at the flower, especially an epicacti certainly shows the flower appearing above the ovary or future seed pod.
4. Does the fruit have one compartment or several compartments? If we slice the fruit or seed pod open we will see only one compartment—no sections.
5. Is the stigma just one single lobe or has it several lobes? The illustrated stigma from the epicactus shown will reveal several lobes.
6. Are our epiphytic cacti annual, bi-annual or are they perennial? Our epiphytic cacti certainly are perennial, some living for many years. I have seen schlumbergera plants that have been fifteen years old and still flowering well.

It should be noted again that Cacti generally are either terrestrial cacti (ground dwellers) or epiphytic cacti (tree dwellers). The cacti covered by our Society are all epiphytic cacti.

There are some exceptions to the above rule with some cacti being really both. For example, plants in such genera as *Selenicereus* and *Hylocereus* have their roots in the ground but are epiphytic in nature in that they have aerole roots and love to climb trees or anything else. Some species in such genera also require some shading.

*References: Cultivating Cacti by Ian R. Shellabeen.*

*Unpublished notes., The World of Succulents by Stan Hardy.*

## Further reading.....

Our Society receives journals from a number of other societies with similar interests. These journals are all available from our library. In the last few months a number of interesting articles have been received. Here are some snippets that you might find interesting. Of course you really should go and read the articles yourself !)



The June issue of **The Epiphyllon** (published by the Epiphyllum and Hoya Society of Australia Inc.) tells us that if you have a wilting zygo (*Schlumbergera*) before you are tempted to just give it a drink.. Check the potting mix because the commonest causes of wilting in these plants is OVER watering.

In the July issue of **Epi-News** (published by the San Diego Epiphyllum Society Inc.) tells us that N.Z. featured in the EpiCon XII hosted by the South Bay Epi Society. Yvonne & Andrew Brunton presented 'Kiwi Hybrids' showing over 80 new hybrids, the Bruntons wowed everyone with one breathtaking flower after another. They talked about how they had got started in their business and how they began hybridizing with 3 goals in mind: yellow-flowers; small yellows and multi-petaled flowers.

8 crosses have produced a remarkable collection of flowers. 'Elinor Victoria Latimer' figures predominantly in several crosses with 'Elegans Lei' crossed both ways. Included in the 'E.L. x E.V.L.' cross were 'Kiwi Contradictions' with its dark pink-red colouring with touches of orange and pinkish purple petals that curl and spiral and "Kiwi Razzle Dazzle" one of the two 'absolute-must-haves' of the day. With its swirling petals, Kiwi Razzle Dazzle is described in the ESA Directory "First row of inner petals red with a pink-purple edge. Next row orange with a pink-purple edge. 3rd row pink violet with a pink-purple midstripe. Outer petals orange with a purple edge."

After seeing the photo, everyone wanted it and the six cuttings available at the bidding auction brought in the highest bids with \$60 going for just one of the cuttings.

'Kiwi Pop Idol' med. red with purple/pink also multi-petaled has a massive 74 petals.

Gonna be a bear .....

In this life I'm a woman. In my next life,  
I'd like to come back as a bear.  
When you're a bear, you get to hibernate.  
You do nothing but sleep for six months.  
I could deal with that.

Before you hibernate,  
you're supposed to eat yourself stupid,  
I could deal with that too.

When you're a girl bear, you birth your children  
(who are the size of walnuts)  
While you're sleeping and wake to partially grown,  
cute, cuddly cubs..  
I could definitely deal with that.

If you're a mama bear,  
everyone knows you mean business.  
You swat anyone who bothers your cubs.  
If your cubs get out of line,  
You swat them too. I could deal with that.

If you're a bear, your mate EXPECTS  
you to wake up growling.  
He EXPECTS that you will have hairy legs  
and excess body fat.

Yup ..... GONNA BE A BEAR !!!

Unknown Author.

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### **Back numbers of "Epiflora"**

The first edition of *Epiflora* appeared in March 1992. We have limited stocks of back numbers for most issues from Volume 2 (March 1993) onwards. Ask the editor for details.



## Future Publication Dates ...

*EPIFLORA is published quarterly by the Wellington Hoya and Epiphytic Plant Society.*

*Comments and contributions are most welcome. The society aims to encourage discussion and debate; opinions expressed are those of the authors and do not necessarily represent those of the society. It is the policy of the society to publish corrections of fact but not to comment on matters of opinion expressed in other publications. All material in Epiflora may be reprinted by non-profit organizations provided that proper credit is given to WHEPS, Epiflora and the author.*

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Or: [hoya333@xtra.co.nz](mailto:hoya333@xtra.co.nz)

*Closing dates for contributions:*

*Summer 2010 Edition— 14th November 2010*  
*Autumn 2010 Edition — 12th February, 2010*

## Subscriptions:

*Subscriptions are due on 1st January and are:*

<i>Members—</i>	<i>\$15.00</i>
<i>(overseas members)</i>	<i>\$NZ24.00 or \$US12.00</i>
<i>Additional Associate Members—</i>	<i>\$5.00</i>
<i>(At the same address as a member)</i>	

*Society web address:*

*Find us on the web at :*

**[www.epihoya.freewebsitehosting.com/](http://www.epihoya.freewebsitehosting.com/)**

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. The text also highlights the need for regular audits and reconciliations to identify any discrepancies early on.

In the second section, the author provides a detailed overview of the accounting cycle. This process involves ten distinct steps, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate how they are applied in a real-world business context.

The third section focuses on the classification of accounts. It distinguishes between assets, liabilities, and equity, and further breaks these down into current and non-current categories. The text also discusses the treatment of contra-accounts and how they affect the overall balance sheet.

The fourth section covers the journalizing process, which involves recording transactions in the general journal. It explains the format of a journal entry, including the date, a description of the transaction, and the debit and credit amounts. The importance of double-entry bookkeeping is stressed throughout this section.

The fifth section discusses the posting process, where the journal entries are transferred to the ledger accounts. It explains how the ledger provides a more organized view of the company's financial data and how it is used to prepare the trial balance.

The sixth section deals with the preparation of the trial balance. It shows how the debit and credit totals are compared to ensure that the accounting equation is in balance. If there is a discrepancy, the text provides several common reasons for this and offers steps to troubleshoot the issue.

The seventh section introduces the concept of adjusting entries. These entries are necessary to ensure that the financial statements reflect the true financial position of the company at the end of the period. Examples of adjusting entries for accrued expenses, prepaid expenses, depreciation, and unearned revenue are provided.

The eighth section discusses the preparation of the financial statements. It outlines the steps for creating the income statement, balance sheet, and statement of owner's equity. The text also explains how these statements are interrelated and how they provide a comprehensive view of the company's performance and financial health.

The final section of the document provides a summary of the key concepts covered and offers some concluding thoughts on the importance of accurate financial reporting for business success.

