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An account payable is usually short-term. 3. There are several steps in processing transactions: (1) Identify and analyze the transaction or event, including the source document (s), (2) apply double-entry accounting, (3) record the transaction or event in a journal, and (4) post the journal entry to the ledger.

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Fundamental Principles of Accounting

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FUNDAMENTALS OF ACCOUNTING

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The following accounting . principles. are followed to provide consistent usable financial statements: 1) Relevance: Financial information is considered relevant if it affects the business decisions. 2) Reliability: Information should be free from significant errors, bias & independently verified. 3) Comparability

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Describes the history of accounting and double-entry bookkeeping from Mesopotamia to the Renaissance to modern finance and explains how a system developed that could work across all trades and nations. 13,000 first printing.

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