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Financial Accounting vii Accounting Process The following table lists down the steps followed in an accounting process: 1. Collecting and Analyzing Accounting Documents It is a very important step in which you examine the source documents and analyze them. For example, cash, bank, sales, and purchase related documents.

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Accounting Principles:A Business Perspective,Financial

Financial Accounting Fundamentals, Ch. 1, Wild, 2009. Page 10 Think Energizer Bunny, it keeps going and going. ii. Monetary Unit Assumption We can express transactions and events in monetary, or money units. Money is the most common denominator in business.