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The fundamental steps in the accounting process are those involved in the accounting cycle: Analyze transactions to determine if an economic exchange

has taken place and, if so, journalize and post the transaction. An unadjusted trial balance is then prepared to help identify potential adjustments.

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Weygandt, Paul D. Kimmel , Donald E. Kieso _

CHAPTER 14

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The Basic Steps 17. The basic steps in the recording process are illustrated as follows: Transaction. On September 4, Fesmire Inc. pays \$3,000 cash to a creditor in full payment of the balance due.

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Answer: A company's accounting equation (its books) can be in balance yet its financial statements have errors or misstatements because of the following: entire transactions were not recorded, transactions were

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