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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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concept that depends on:

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Accountability +

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resources are owned by the company that is used for the production or manufacturing process.

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fundamental principles of
Accounting: Monetary
Unit. Accounting needs
all values to be recorded

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in terms of a single monetary unit. It cannot account for goods like the barter system.

Assigning values to goods and items therefore becomes a problem since it is subjective.

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