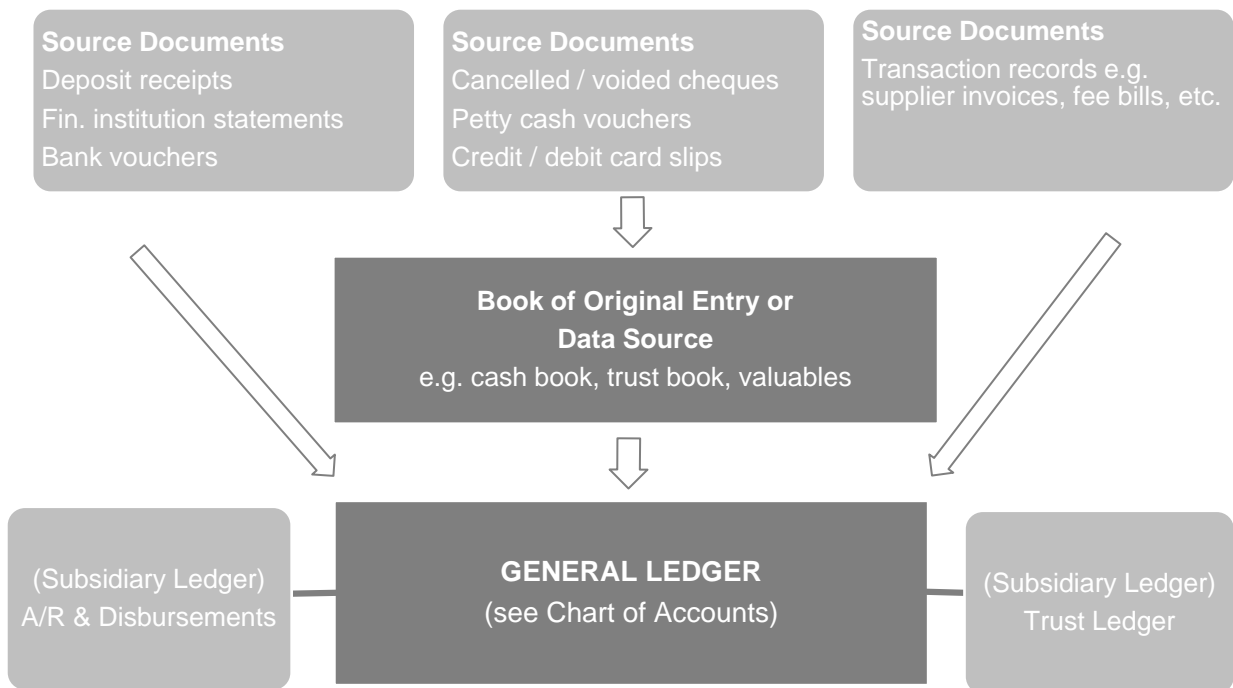


## Appendix A: The Accounting Process

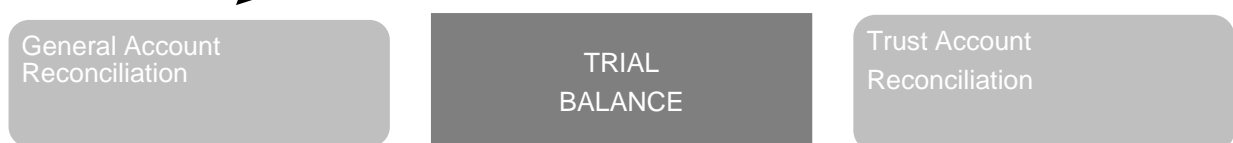
This appendix is optional reading, in that you are not expected to read this material to complete the test for this module.

The three basic steps in the accounting process are (1) recording transactions, (2) proving the accuracy of the recording, and producing financial information and filings:

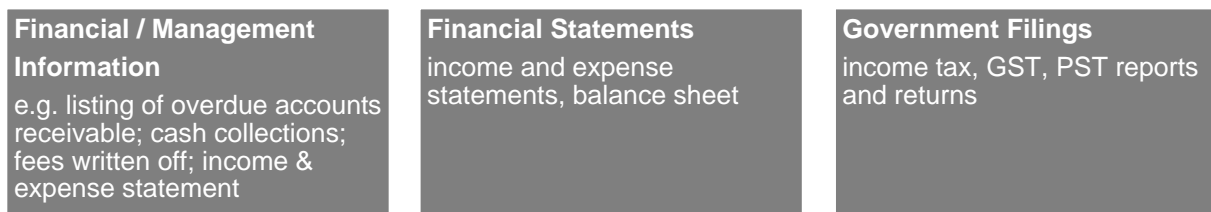
### 1. RECORDING OF TRANSACTION



### 2. PROVING ACCURACY OF THE RECORDING



### 3. PRODUCTION OF FINANCIAL / MANAGEMENT INFORMATION



A chart showing the accounting records for a law practice:

### Law Practice Accounting Records

