

Process Description

Introduction

What is a process? It is the series of action that put up into stages to show "how is it(something) is done?" or "how does it works? ". They can be natural or manmade. In other words., The process is the set of instructions in manuals that you provide to the reader (end user) in order for them to achieve an end result.

Suppose we are assigned with a task to describe something about the picture given by your supervisor. Mostly we use to do it in the reportary form instead of plain explanation. But if the picture given is of a process or the pictorial representation that has stages or stage of something, then it is called as process description.

Another word applicably used for process description is "procedure". In English literature, it is called probably as expository writing.

Definition: Process description is a short report of a well defined process that shows how changes takes place over time, through a series of stages.

You might have use a process description to examine the process of photosynthesis, the migration of animals or the impeachment of presidents.

Use and purpose of process description

- ★ Process analysis serves as a tool for the understanding, improvement, and management of business process.
- ★ It is thus an analysis which focuses on the advancement of work from one person to another. At the same time, in describing the input and output, the individual steps are also the use of resources.

General rules for process description

1. Analyse the diagram: While describing a process, analyze the diagram so you'd be able to comprehend each stage of process.
2. Look for Words: Time words and phrases helps when you mention each stage. Use them to your advantage.
3. Use passive voice: Use the passive, present and past participle clauses in the description.
4. Organize your thoughts: In all case, it is recommended that you organize your thoughts via outline, or any techniques you're familiar with, before you start writing.
5. Check out the information: Finally, always check if all the essential information from the picture or diagrams is in your description.

Parts of Process description

Process description in technical English writing follows a general structure, which we should adapt to fit the specific needs of your writing task.

1. Abstract
2. Introduction
3. Description
4. Step by step description
5. Conclusion.

I. Abstract

It is the compressed summary that point down the most important contents into a few sentences. An abstract is not a list of promises.

In general,

- Break the whole process into small stages
- Describe each stage in order.

II. Introduction

A good introduction is a concise paragraph that will accomplish two thinks:

- Process definition: Define the overall process in a single sentence.
- Describe the document: Description of the scope and purpose of the thing you are describing to.

Example: Acid rain is environmental harmful precipitation that forms after the combustion of fossil fuels release Nitrogen and Sulphur dioxide into atmosphere.

III. Brief Description:

As a part of a brief paragraph, answer the question "how does it happen?".

- ★ Provide any necessary context, such as who or what performs the action, under what conditions and how is the process significant.
- ★ Give a concise overview of process.
- ★ The brief description should stand alone
- ★ Concluded the session by breaking the process up to stages.

IV. Step by step Description

- Define the step
- State it's purpose
- Provide the necessary context
- Including brief mechanism.

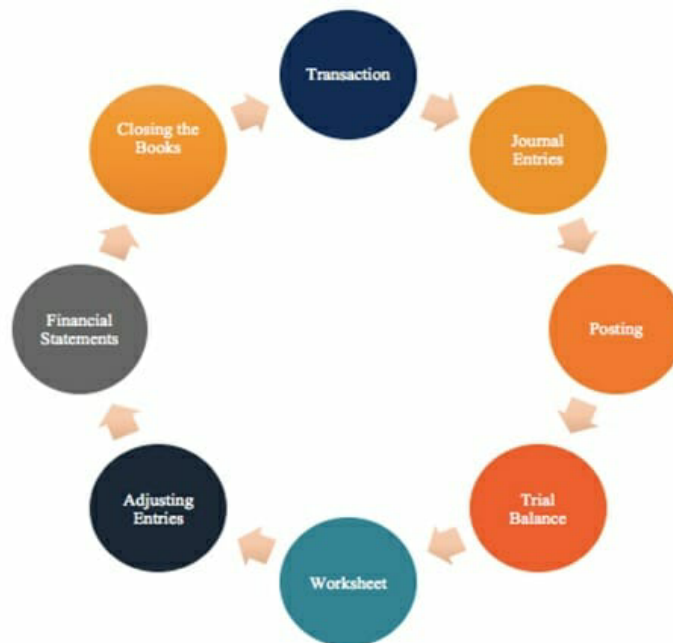
V. Conclusion

- ★ Review the major steps in process
- ★ Emphasize how the completion of each stage contribution to the final overall effect.

Illustration: Accounting Cycle

The accounting cycle is the holistic process of recording and processing all financial transactions of a company, from when the transaction occurs, to its representation on the financial statements, to closing the accounts. One of the main duties of a bookkeeper is to keep track of the full accounting cycle from start to finish. The cycle repeats itself every fiscal year as long as a company remains in business.

The accounting cycle incorporates all the accounts, journal entries, T accounts, debits and credits, adjusting entries over a full cycle.



Accounting Cycle Diagram

Steps in the accounting cycle

#1 Transactions

Transactions: Financial transactions start the process. If there are no financial transactions, there would be nothing to keep track of. Transactions may include a debt payoff, any purchases or acquisition of assets, sales revenue, or any expenses incurred.

#2 Journal Entries

Journal Entries: With the transactions set in place, the next step is to record these entries in the company's journal in chronological order. In debiting one or more accounts and crediting one or more accounts, the debits and credits must always balance.

#3 Posting to the General Ledger (GL)

Posting to the GL: The journal entries are then posted to the general ledger where a summary of all transactions to individual accounts can be seen.

#4 Trial Balance

Trial Balance: At the end of the accounting period (which

maybe quarterly, monthly, or yearly depending on the company), a total balance is calculated for the accounts.

#5 Worksheet

Worksheet: When the debits and credits on the trial balance don't match, the bookkeeper must look for errors and make corrective adjustments that are tracked on a worksheet.

#6 Adjusting Entries

Adjusting Entries: At the end of the company's accounting period, adjusting entries must be posted to account for accruals and deferrals.

#7 Financial Statements

Financial Statements: The balance sheet, income statement and cash flow statement can be prepared using the correct Balances.

#8 Closing

Closing: The revenue and expense accounts are closed and zeroed out for the next accounting cycle. This is because revenue and expense accounts are income statement accounts, which show performance for a specific period. Balance sheet accounts are not closed because they show the company's

financial position at a certain point in time.

General Ledger

The general ledger serves as the eyes and ears of bookkeepers and accountants and shows all financial transactions within a business. Essentially, it is a huge compilation of all transactions recorded on a specific document or an accounting software, which is the predominant method nowadays. For example, if you want to see the changes in cash levels over the course of the business and all their relevant transactions, you would look at the general ledger, which shows all the debits and credits of cash.

Accounting Fundamentals

To fully understand the accounting cycle, it's important to have a solid understanding of the basic accounting principles. You'll have to know about revenue recognition (when a company can record sales revenue), the matching principle (matching expenses to revenues), and the accrual principle.

These fundamental concepts will enable you to construct an income statement, balance sheet, and cash flow statement, which are the most important steps in the accounting cycle. To learn more, check out CFI's free Accounting Fundamentals Course.

Additional resources

Thanks for checking out CFI's guide and overview of the accounting cycle. CFI is the official global provider of the Financial Modeling and Valuation Analyst (FMVA)[™] certification, designed to transform anyone into a world-class financial analyst.

Financial accounting theory

Analysis of financial statements

Revenue recognition principle

Accounting career