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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.

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Fundamental Definition. The fundamental principles are the basic concepts that accountants can assume to be true from financial statement-to-financial statement and company-to-company. Each fundamental of accounting is like a rule for the language accountants speak. There are five accounting concepts known as principles.

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