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the shortest path to the information they need including organization and proper accounting procedures creating a chart of accounts and balance sheet accounts posting accounts to the general ledger reporting assets and expenses handling receivables payroll and cost of goods and services posting salaries wages and payroll taxes end of month accounting tasks and procedures producing balance sheets profit and loss statements and end of year payroll reports closing the books at the end of the year

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this text has a user oriented approach which does not include debit and credits in the chapters it also does not include traditional accounting cycle

chapters ratio analysis is introduced early and is integrated throughout every chapter early presentation of financial statements ch 3 with an emphasis on understanding the financial statements not their preparation financial reporting sections of four corporate annual reports are included in an end of text appendix and are referenced throughout the chapters careers in accounting appendix gives an optional chapter length perspective on accounting as a major field of study or as a profession this text also includes internet assignment material

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