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Summary: Part 1: FOUNDATIONS OF FINANCIAL ACCOUNTING. 1. Financial Reporting. 2. A Review of the Accounting Cycle. 3. The Balance Sheet and Notes to the Financial Statements. 4. The Income Statement. 5. Statement of Cash Flows and Articulation. 6. Earnings Management. Module: Time Value of Money Review. Module: Fair Value. Part 2: ROUTINE ACTIVITIES OF A BUSINESS. 7. The Revenue/Receivables/Cash Cycle. 8. Revenue Recognition. 9. Inventory and Cost of Goods Sold. 10. Investments in Noncurrent Operating Assets Acquisition. 11. Investments in Noncurrent Operating Assets Utilization and Retirement. Part 3: ADDITIONAL ACTIVITIES OF A BUSINESS. 12. Debt Financing. 13. Equity Financing. 14. Investments in Debt and Equity Securities. 15. Leases. 16. Income Taxes. 17. Employee Compensation Payroll, Pensions, and Other Compensation Issues. Part 4: OTHER DIMENSIONS OF FINANCIAL REPORTING. 18. Earnings per Share. 19. Derivatives, Contingencies, Business Segments, and Interim Reports. 20. Accounting Changes and Error Corrections. 21. Statement of Cash Flows Revisited. 22. International Financial Reporting Standards. 23. Analysis of Financial Statements. Appendix A: Index of References to APB and FASB Pronouncements. Appendix B: Check Figures (Selected Exercises and Problems). Glossary. Indexes. Subject Index....



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