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He has served on the editorial boards of Issues in Accounting Education; Journal of Business Research; and Research in Accounting Regulation. Ken is co-author of Financial and Managerial Accounting, Managerial Accounting, and College Accounting, all published by McGraw-Hill Education.

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necessary to keep track of all increases and decreases in the fundamental accounting model. 6. The fundamental accounting model is provided by the equation: Assets = Liabilities + Stockholders' Equity 7. A business transaction is (a) an exchange of resources (assets) and obligations

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