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CHAPTER 1

Accounting in Action

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Learning Objectives

- 1. Identify the activities and users associated with accounting.
- Explain the building blocks of accounting: ethics, principles, and assumptions.
- State the accounting equation, and define its components.
- Analyze the effects of business transactions on the accounting equation.
- Describe the four financial statements and how they are prepared.

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Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Marilyn F. Hunt

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