



AN ASSET IS DEFINED AS ANYTHING THAT HAS A MONETARY VALUE AND IS OWNED BY A COMPANY, SUCH AS CASH, INVESTMENTS, AND LAND.

TAXES HAVEN'T BEEN AROUND FOREVER. THE 16TH AMENDMENT, WHICH GAVE CONGRESS THE AUTHORITY TO ENACT AN INCOME TAX, WASN'T RATIFIED UNTIL 1913.



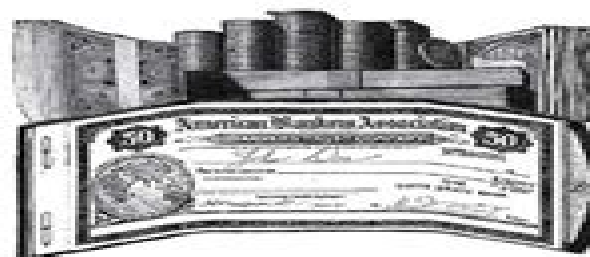
A
CRASH COURSE
IN
FINANCIAL
REPORTING

ACCOUNTING

FROM CALCULATING REVENUES AND PROFITS TO DETERMINING ASSETS AND LIABILITIES, AN ESSENTIAL GUIDE TO ACCOUNTING BASICS

101

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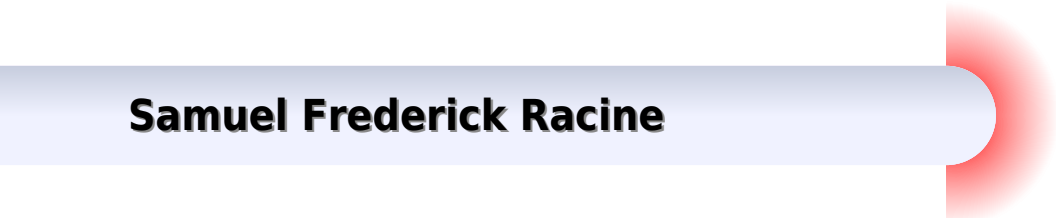


LIQUIDITY REFERS TO HOW EASY IT WOULD BE TO TURN AN ASSET INTO CASH. YOUR CHECKING ACCOUNT COUNTS AS CASH, MAKING IT 100 PERCENT LIQUID.

MICHELE CAGAN, CPA, *Author of Investing 101*

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Samuel Frederick Racine



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