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Accounting Principles 14th Edition Jerry J.
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With Appendix g,h

CHAPTER 1

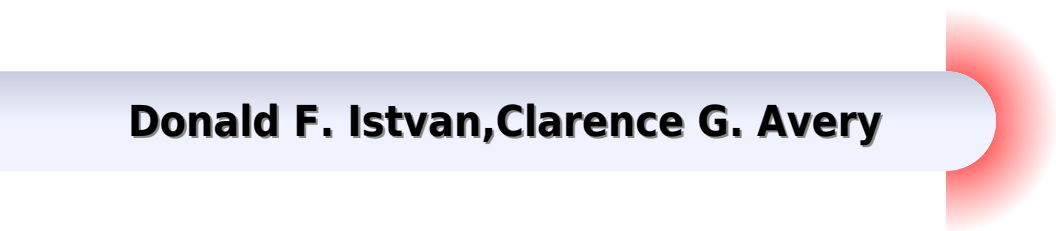
Accounting in Action

Learning Objectives

1. Identify the activities and users associated with accounting.
 2. Explain the building blocks of accounting: ethics, principles, and assumptions.
 3. State the accounting equation, and define its components.
 4. Analyze the effects of business transactions on the accounting equation.
 5. Describe the four financial statements and how they are prepared.
 - *6. Explain the career opportunities in accounting.
- ***Note:** All **asterisked** Questions, Brief Exercises, Exercises, and Problems relate to material contained in the appendix to the chapter.

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Donald F. Istvan, Clarence G. Avery



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$\Delta u = \Delta q + \Delta w$ since $\Delta u = 0$ $\Delta q = -\Delta w$ also pV nrt as T is constant pV