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# Reviews

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# THE ZEN OF BOOKKEEPING AND ACCOUNTING: BASIC ACCOUNTING FOR PRE-COLLEGE AND NEW LEARNERS (PAPERBACK)



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Createspace Independent Publishing Platform, 2017. Paperback. Condition: New. Language: English. Brand New Book \*\*\*\*\*\* Print on Demand \*\*\*\*\*\*. The material in The Zen of Bookkeeping and Accounting: Accounting for New College Students and Other Learners is based on a simple framework for teaching and learning bookkeeping and accounting using activities related to the elements of a Simple Combined Chart of Accounting and Trial Balance created by Dr. Pettigrew. To help organize the thoughts of readers, Dr. Pettigrew, a CPA and successful university professor, uses a three-books concept and the Simple Combined Chart of Accounting and Trial Balance to demonstrate day-to-day bookkeeping and accounting activities. Accountants and bookkeepers use a systematic step-by-step set of activities to keep, update and report on the three main books of an organization: (1) Journal book to record transactions, (2) General Ledger to post the recorded journal entries, and (3) Financial Reports comprising the balance sheet, income statement, statement of retained earnings, and statement of cash flows to summarize and report on the balances in the general ledger. A simple description of what bookkeeping and accounting is about, and how bookkeeping and accounting activities are performed in real-world situations is presented, using a fictitious organization, Smallz Bizniz LLC. The material in The Zen of Bookkeeping and Accounting: Accounting for New College Students and Other Learners focuses on financial accounting: Accounting for the sources and uses of valuable resources, values shown in dollars, in a business organization. The definition used for this simplified book is in terms of the activities involved in the accounting process: Accounting is both a process and a means of summarizing and reporting of financial transactions and activities of a business for a specific period. The process involves identifying and recording financial transactions in journals and posting them to related accounting ledgers;...



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