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Elizabeth A. Gordon is a Professor and Chair of the Department of Accounting at the Fox School. She specializes in the areas of financial reporting and international accounting investigating topics such as international financial reporting standards, corporate communications, executive compensation, related party transactions, accounting restatements, market development and corporate disclosure.

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This fresher guide is designed for students who took accounting in their freshman year but struggled with double-entry bookkeeping or have forgotten it and need a quick revision of key accounting adjustments such as accrued expenses, prepaid expenses, bad debt expense, depreciation techniques, inventory valuation, and unearned revenue. The author also discusses the preparation and interpretation of financial statements including the income statement, statement of retained earnings, balance sheet, and cash flow statement. Corporate accounting is

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introduced, especially the impact of tax, dividends, and the changes to the income statement, statement of retained earnings, and balance sheet. The book is packed with worked examples and four comprehensive case studies that apply the aforementioned accounting concepts. After working through this text, the student should be better prepared for intermediate financial reporting classes.

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