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By Edwin Valencia Pdf*

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franchisor certain fees. The fees allow the franchisee to own the rights to the business’s brand, products, and services. The franchisor must make...

Because the accounting profession provides the opportunity for financial gain stemming from client relationships, maintaining objectivity and independence is crucial. CPAs must be independent in both fact and appearance when providing auditing and other attestation services. This is achieved by applying the principles of integrity, responsibilities, and serving the public interest.

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In choosing a method of accounting, we are supposed to weigh the options and select the correct method of accounting that clearly reflects the business’s income and expenses. The absolute correct method is Generally Accepted Accounting Principles (GAAP). The closest method of accounting for tax to GAAP is the accrual method of accounting.

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For making the right decision, Management depends on statistical data and information that accounting

provides. The main object of Accounting is to record financial transactions systematically in the books of accounts and to find out the profit-loss and financial position of a business.

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Gregory P. Tapis used a sabbatical from teaching accounting at Augustana College to prepare for and take the CPA exam. (Photo By Matthew Holst/AP Images) Students frequently used to ask me, "Dr. Tapis, why are you not a CPA?"

It was a valid question. Four other professional certifications I had ...

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## **REVIEW OF THE MAKING OF A CPA BY EDWIN VALENCIA PDF**

- In the 21st century we expect to control and conquer disease. How can we imagine the horror of The Plague? Albert Camus gave us a chilling story, set in the Algerian city of Oran. First the rats bleed and die, and then people

begin to fall sick with the dreaded bubonic plague. As the weekly death toll rises, officials seal off the city and the long exile begins. The hospitals fill up and public buildings are requisitioned for makeshift plague wards. Quarantine camps are established. The usual burial arrangements are inadequate so the corpses are eventually interred in communal graves without the presence of mourners. The narrator is unnamed until the end. The central character is Dr. Rieux who goes about his rounds of caring and organizing, somehow able to carry on in the absurd atmosphere of death, exile, deprivation and bereavement. "There lay certitude, there in the daily round...The thing was to do your job as it should be done." The other characters find their own way of carrying on -- the civil servant in pursuit of the perfect opening sentence for his book, the priest preaching God's flail of retribution, the journalist on assignment when the city is sealed and now frantic to escape to his wife, the fearful criminal living for the first time in a community of fear, the vacationer sharing his passion for collective responsibility with Dr. Rieux one starry night. Of course *The Plague* is about an epidemic only on its most superficial level. Camus, Algerian-born himself, was a committed anti-totalitarian fresh from the French Resistance in 1947 when *THE PLAGUE* was published. His characters act out his personal philosophy in the absurdist 1940s world: they keep doing the right thing while believing that it won't make a difference, while knowing that to do anything else is to be

complicit in the wickedness of the world. The book is easy to read but much more challenging to think about, which makes a good case for the reading. Linda Bulger, 2008

- I'll most likely get kicked in the teeth for disagreeing with a famous literary philosopher like Camus, but after reading *The Plague*, I really feel it fell short of proving what it meant to illustrate, "that there are more things to admire in men than to despise." This is my third Camus story (*The Fall* and *The Stranger* being the first two), and while I like his style, I felt that *The Plague* strove too hard to be optimistic about humanity. So much so, in fact, that he was rather selective with what human aspects were covered. The main characters that the narrator follows are interestingly unique as individuals, and are worth reading the book for. However, in striving to prove that people are better than they are worse, he eagerly uses the individuals as template examples of how good people can strive to be at heart, while at the same time glossing over the negatives taking place in the background. The corruption, profiteering, and class separatism that take place in the quarantined town are mentioned and briefly described, but never examined as the inherent evil or indifference that are the true plague of man. A great story worth reading (and interesting views on how people chose to live and dedicate their lives), and excellent characters, but in the long run the characters are not examples of human nature, but rather exceptions to the rule.