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Learning Objective 1-1. 1) Accounting is the information system that measures business activity, processes the data into reports, and communicates the results to decision makers.

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accounting model. 6. The fundamental accounting model is provided by the equation:

Assets = Liabilities + Stockholders' Equity

7. A business transaction is (a) an exchange of resources (assets) and obligations (debts) between a business and one or more outside

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