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# PRINCIPLES OF ACCOUNTING

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VOLUME II – CHAPTERS 15–22

PREPARED BY: **DICK D. WASSON**

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**Policy Sciences** Arie Y. Lewin, Melvin F. Shakun, 2013-10-22 Policy Sciences presents the framework of situational normativism a descriptive normative methodology by which the components of policy sciences may be pragmatically integrated and applied to real decision problems The uniqueness of this approach derives from the integration of behavioral political and social considerations with a broad range of systems and quantitative methodologies Furthermore this approach encompasses specific considerations of implementation political feasibility and organization redesign Organized into three parts this book begins with an overview of policy sciences followed by a description of the adaptive analytical framework of situational normativism Policy making is considered as a process of adaptation and a policy making system generally composed of two or more coupled policy makers each of whom is viewed as an adaptive purposeful system is described The last part consists of nine original cases that demonstrate the application of specific methodologies to real world problems within the framework of situational normativism Three of the case studies focus on the zoning decision process in the city of Pittsburgh the use of a Delphi procedure to isolate and define the influential goals of an organization and national policies toward foreign private investment This monograph is intended for senior undergraduates and graduates taking a course in policy sciences and inter organizational decision making and similar courses Principles of Accounting, with Annual Report, Working Papers, Vol. II Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2004-03-31 This text helps students hit the road with a practical set of tools and the confidence they need to use those tools effectively in making business decisions The goal is to introduce a new Principles of Accounting text that better reflects a more conceptual and decision making approach to the material The authors have taken a new macro to micro approach to the Principles of Accounting course by starting with a discussion of real financial statements first rather than starting with the Accounting Cycle although the Accounting Cycle is thoroughly covered in Chapters 3 and 4 The objective is to establish how a financial statement communicates the financing investing and operating activities of a business to users of accounting information They motivate students by grounding the discussion in the real world showing them the relevance of the topics covered to their future career

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