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Used after chapter 17 of the C21 Accounting Multicolumn Journal Approach 7E, Fitness Junction is an envelope simulation of a merchandising business that sells exercise equipment. This is a partnership owned by Andrew Duncan and Jessica Morris. In this simulation you will do all the accounting work manually for Fitness Junction.

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This text provides a contemporary introduction to accounting and accounting systems. It covers the essence of both financial and managerial accounting in a non-procedural, non-debit and credit manner. After a brief introduction to financial statement preparation, the remainder of the text focuses on controls and the use of accounting information in decision making.

Libby/Libby/Short wrote this text based on their belief that the subject of financial accounting is inherently interesting, but financial accounting textbooks are often not. They believe most financial accounting textbooks fail to demonstrate that accounting is an exciting field of study and one that is important to future careers in business. When writing this text, they considered career relevance as their guide when selecting material, and the need to engage the student as their guide to style, pedagogy, and design. Libby/Libby/Short is the only financial accounting text to successfully implement a real-world, single focus company approach in every chapter. Students and instructors have responded very favorably to the use of focus companies and the real-world financial statements. The companies chosen are engaging and the decision-making focus shows the relevance of financial accounting regardless of whether or not the student has chosen to major in accounting.

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