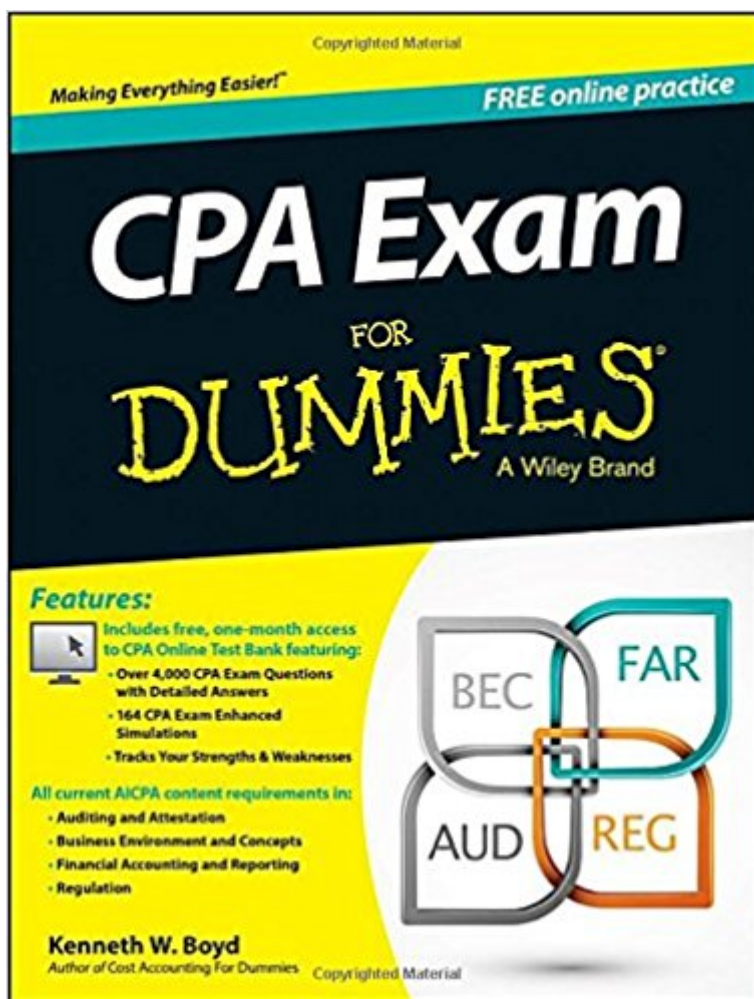


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Book Information

Series: For Dummies

Paperback: 288 pages

Publisher: For Dummies; 1 edition (September 2, 2014)

Language: English

ISBN-10: 1118813731

ISBN-13: 978-1118813737

Product Dimensions: 8.3 x 0.6 x 10.8 inches

Shipping Weight: 1 pounds (View shipping rates and policies)

Average Customer Review: 4.1 out of 5 stars 32 customer reviews

Best Sellers Rank: #85,279 in Books (See Top 100 in Books) #6 in Books > Business & Money > Accounting > CPA Test #524 in Books > Education & Teaching > Higher & Continuing Education > Test Preparation > Professional #650 in Books > Business & Money > Education & Reference

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Kenneth W. Boyd, a former CPA, has over twenty-nine years of experience in accounting,
education, and financial services. He is the owner of St. Louis Test Preparation (www.stltest.net),
where he provides online tutoring in accounting and finance to both graduate and undergraduate
students.

I am preparing to start my CPA exam, and since I've been out of school for a while, I thought it
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