

Chapter 19 Accounting For Income Taxes Wiley Home

As the leading choice in college accounting, Heintz & Parry's COLLEGE ACCOUNTING, 21E, combines a proven, step-by-step approach and excellent examples with a tightly integrated online homework tool that makes accounting understandable to every student, regardless of your accounting background or business experience. The Heintz & Parry program, well-known for its clarity, accuracy, and technology, focuses on the practical skills students need to transition from the classroom to the workplace. With even more practice opportunities and independent study resources than ever before, the 21E delivers the tools you need to succeed. This edition introduces accounting concepts using a proven step-by-step approach and inviting narrative style that focuses on the practical skills you'll need as you transition to tomorrow's workplace. The book begins with a basic foundation and simple service company examples before advancing to accounting within the more challenging merchandising and manufacturing environments. Engaging examples and functional learning features within the book's comprehensive approach reinforce the relevance of the skills you're learning and provide a clear, accurate presentation that's understandable even if you have no previous accounting experience or business background. Self-study aids and numerous practice opportunities allow you to check your understanding as you progress. To maximize your study time and help you efficiently complete your homework, CengageNOW provides interactive support, enhanced feedback, and a personalized learning path that assists you in the areas most challenging to you individually. Achieve your best in the classroom today and plan for success within the workplace tomorrow with the skills found in Heintz & Parry's COLLEGE ACCOUNTING, 21E. Available with InfoTrac Student Collections <http://gocengage.com/infotrac>. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Each Problem Solver is an insightful and essential study and solution guide chock-full of clear, concise problem-solving gems. Answers to all of your questions can be found in one convenient source from one of the most trusted names in reference solution guides. More useful, more practical, and more informative, these study aids are the best review books and textbook companions available. Nothing remotely as comprehensive or as helpful exists in their subject anywhere. Perfect for undergraduate and graduate studies. Here in this highly useful reference is the finest overview of accounting currently available, with hundreds of accounting problems that cover everything from interest and cash flow to taxes and corporate earnings. Each problem is clearly solved with step-by-step detailed solutions. DETAILS - The PROBLEM SOLVERS are unique - the ultimate in study guides. - They are ideal for helping students cope with the toughest subjects. - They greatly simplify study and learning tasks. - They enable

students to come to grips with difficult problems by showing them the way, step-by-step, toward solving problems. As a result, they save hours of frustration and time spent on groping for answers and understanding. - They cover material ranging from the elementary to the advanced in each subject. - They work exceptionally well with any text in its field. - PROBLEM SOLVERS are available in 41 subjects. - Each PROBLEM SOLVER is prepared by supremely knowledgeable experts. - Most are over 1000 pages. - PROBLEM SOLVERS are not meant to be read cover to cover. They offer whatever may be needed at a given time. An excellent index helps to locate specific problems rapidly. - Educators consider the PROBLEM SOLVERS the most effective and valuable study aids; students describe them as “fantastic” - the best books on the market.

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WHAT THIS BOOK IS FOR Students have generally found accounting a difficult subject to understand and learn. Despite the publication of hundreds of textbooks in this field, each one intended to provide an improvement over previous textbooks, students of accounting continue to remain perplexed as a result of numerous subject areas that must be remembered and correlated when solving problems. Various interpretations of accounting terms also contribute to the difficulties of mastering the subject. In a study of accounting, REA found the following basic reasons underlying the inherent difficulties of accounting: No systematic rules of analysis were ever developed to follow in a step-by-step manner to solve typically encountered problems. This results from numerous different conditions and principles involved in a problem that leads to many possible different solution methods. To prescribe a set of rules for each of the possible variations would involve an enormous number of additional steps, making this task more burdensome than solving the problem directly due to the expectation of much trial and error. Current textbooks normally explain a given principle in a few pages written by an accounting professional who has insight into the subject matter not shared by others. These explanations are often written in an abstract manner that causes confusion as to the principle’s use and application. Explanations then are often not sufficiently detailed or extensive enough to make the reader aware of the wide range of applications and different aspects of the principle being studied. The numerous possible variations of

principles and their applications are usually not discussed, and it is left to the reader to discover this while doing exercises. Accordingly, the average student is expected to rediscover that which has long been established and practiced, but not always published or adequately explained. The examples typically following the explanation of a topic are too few in number and too simple to enable the student to obtain a thorough grasp of the involved principles. The explanations do not provide sufficient basis to solve problems that may be assigned for homework or given on examinations. Poorly solved examples such as these can be presented in abbreviated form which leaves out much explanatory material between steps, and as a result requires the reader to figure out the missing information. This leaves the reader with an impression that the problems and even the subject are hard to learn - completely the opposite of what an example is supposed to do. Poor examples are often worded in a confusing or obscure way. They might not state the nature of the problem or they present a solution, which appears to have no direct relation to the problem. These problems usually offer an overly general discussion - never revealing how or what is to be solved. Many examples do not include accompanying diagrams or graphs denying the reader the exposure necessary for drawing good diagrams and graphs. Such practice only strengthens understanding by simplifying and organizing accounting processes. Students can learn the subject only by doing the exercises themselves and reviewing them in class, obtaining experience in applying the principles with their different ramifications. In doing the exercises by themselves, students find that they are required to devote considerable more time to accounting than to other subjects, because they are uncertain with regard to the selection and application of the theorems and principles involved. It is also often necessary for students to discover those "tricks" not revealed in their texts (or review books) that make it possible to solve problems easily. Students must usually resort to methods of trial and error to discover these "tricks," therefore finding out that they may sometimes spend several hours to solve a single problem. When reviewing the exercises in classrooms, instructors usually request students to take turns in writing solutions on the boards and explaining them to the class. Students often find it difficult to explain in a manner that holds the interest of the class, and enables the remaining students to follow the material written on the boards. The remaining students in the class are thus too occupied with copying the material off the boards to follow the professor's explanations. This book is intended to aid students in accounting overcome the difficulties described by supplying detailed illustrations of the solution methods that are usually not apparent to students. Solution methods are illustrated by problems that have been selected from those most often assigned for class work and given on examinations. The problems are arranged in order of complexity to enable students to learn and understand a particular topic by reviewing the problems in sequence. The problems are illustrated with detailed, step-by-step explanations, to save the students large amounts of time that is often needed to fill in the gaps

that are usually found between steps of illustrations in textbooks or review/outline books. The staff of REA considers accounting a subject that is best learned by allowing students to view the methods of analysis and solution techniques. This learning approach is similar to that practiced in various scientific laboratories, particularly in the medical fields. In using this book, students may review and study the illustrated problems at their own pace; students are not limited to the time such problems receive in the classroom. When students want to look up a particular type of problem and solution, they can readily locate it in the book by referring to the index that has been extensively prepared. It is also possible to locate a particular type of problem by glancing at just the material within the boxed portions. Each problem is numbered and surrounded by a heavy black border for speedy identification.

The easy way to master an intermediate accounting course Intermediate accounting courses are required for students seeking bachelor's degrees in accounting and often for degrees in finance, business administration, and management. Intermediate Accounting For Dummies provides you with a deeper and broader level of accounting theory, serving as an excellent course supplement and study guide to help you master the concepts of this challenging program. With easy-to-understand explanations and real-world examples, Intermediate Accounting For Dummies covers all the topics you'll encounter in an intermediate accounting course: the conceptual framework of Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (IFRS), financial ratio analysis, equity accounting, investment strategies, financial statement preparation, and more Tracks to a typical intermediate accounting curriculum Expert information and real-world examples Other titles from Loughran: Financial Accounting For Dummies and Auditing For Dummies With the help of Intermediate Accounting For Dummies, you'll discover the fast and easy way to take the confusion out of the complex theories and methods associated with a typical intermediate accounting course.

Transform your high school accounting course with CENTURY 21 ACCOUNTING MULTICOLUMN JOURNAL 10E, the leader in high school accounting education for more than 100 years. CENTURY 21 ACCOUNTING 10E maintains its renowned instructional design and step-by-step approach to teaching accounting. Greater emphasis on conceptual understanding and financial statement analysis encourages students to apply accounting concepts to real-world situations and make informed business decisions. New features like Forensic Accounting, Think Like an Accountant, Financial Literacy, and Why Accounting? are a few examples of the expanded opportunities for students to master critical-thinking skills. In addition, problems integrated throughout the text equip students to work with Microsoft Excel, Peachtree, QuickBooks, and Automated Accounting Online. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Is this the right book for me? Basic Accounting is a complete, step-by-step course in elementary accounting. Giving clear and concise explanations of accounting principles and practice including PAYE, cashflow statements, accounting for share capital, accounting standards and non-financial reporting, it is perfect for the newcomer to basic accounting, the first-level accounting student or anybody needing to brush up their accounting skills. No prior knowledge of bookkeeping or accounting is assumed. Clear explanations, diagrams and worked examples enable you to master the basic principles then apply them to practical examples to consolidate and test your knowledge. Basic Accounting includes: Chapter 1: Introduction Chapter 2: Source documents Chapter 3: The ledger system Chapter 4: Balancing the cash book Chapter 5: Double entry theory and practice Chapter 6: The trial balance Chapter 7: Gross profit and stock Chapter 8: Trading and profit and loss and accounts Chapter 9: The balance sheet Chapter 10: Illustrative example Chapter 11: Cash and bank transactions Chapter 12: Bank reconciliation Chapter 13: The petty cash book Chapter 14: Credit transactions and suppliers' accounts Chapter 15: The accounts of credit customers Chapter 16: Purchases and sales returns Chapter 17: VAT and PAYE Chapter 18: Classification of ledger accounts Chapter 19: Final accounts of a sole trader Chapter 20: Interpretation of accounts Chapter 21: Cash flow statements Chapter 22: Capital and revenue expenditure Chapter 23: The general journal Chapter 24: Depreciation of fixed assets Chapter 25: Bad debts and provision for bad debts Chapter 26: Year-end adjustments Chapter 27: Incomplete records and single entry Chapter 28: Non-trading concerns and club accounts Chapter 29: Control Accounts Chapter 30: Partnership accounts Chapter 31: Accounting for management Chapter 32: Costs of production and manufacturing accounts Chapter 33: Introduction to limited companies Chapter 34: Accounting for share capital Chapter 35: The final accounts of a limited company Chapter 36: Accounting standards Chapter 37: Non-financial reporting Chapter 38: Computerized accounting Learn effortlessly with easy-to-read page design and interactive features: Not got much time? One, five and ten-minute introductions to key principles to get you started. Author insights Lots of instant help with common problems and quick tips for success, based on the authors' many years of experience. Test yourself Tests in the book and online to keep track of your progress. Extend your knowledge Extra online articles to give you a richer understanding of accounting. Try this Innovative exercises illustrate what you've learnt and how to use it.

Reflecting the demands for entry-level accountants, the focus of this book is on fostering critical thinking skills, reducing emphasis on memorisation and encouraging more analysis and interpretation by requiring use of technology tools, spreadsheets and databases.

Provides a study and analysis of all generally accepted accounting principles, explaining all pronouncements with relevant terminology and practice-oriented, real-world examples.

Your plain-English guide to navigating a financial accounting course Despite the economic

landscape and job market, demand for accountants remains strong, and accountants will continue to see high demand for their services as the economy rebounds and businesses grow. Additionally, one of the effects of the economic downturn is a greater emphasis on accountability, transparency, and controls in financial reporting. With easy-to-understand explanations and real-life examples, *Financial Accounting For Dummies* provides students who are studying business, finance, and accounting with the basic concepts, terminology, and methods to interpret, analyze, and evaluate actual corporate financial statements. Covers traditional introductory financial accounting course material Explores concepts accountants and other business professionals use to prepare reports Details mergers and acquisitions purchase and pooling, free cash flow, and financial statement analysis Whether you're a student on your way to earning a bachelor's degree, MBA, or MAcc, *Financial Accounting For Dummies* gives you a wealth of information to grasp the subject and ace the course.

Essential knowledge of International Financial Reporting Standards for students of global accounting This important work provides the tools global accounting students need to understand international financial reporting standards (IFRS) and how they are applied in practice. This text emphasizes fair value, proper accounting for financial instruments, and new developments in international accounting. By presenting IFRS in light of current accounting practice, this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers. With this revised and updated Fourth Edition, students will develop a firm conceptual understanding of IFRS, as well as the ability to integrate their learning through practical exercises. Throughout this text, *Global Accounting Insights* highlight the important differences that remain between IFRS and U.S. GAAP, discussing the ongoing joint convergence efforts to resolve them. Comprehensive, up-to-date, and accurate, *Intermediate Accounting IFRS* includes proven pedagogical tools designed to help students learn more effectively. Comprehensively covers the latest International Financial Reporting Standards and how they are applied in practice Takes a comparative approach to help students understand the differences between IFRS, U.S. GAAP, and other important standards Emphasizes practical application of knowledge with end-of-chapter Review and Practice sections Provides authoritative references and citations to ensure content reliability and provide opportunities for further study Includes access to video walkthroughs, interactive content, and digital resources to support student engagement and ensure positive learning outcomes As IFRS gains broad acceptance around the world, students of global accounting will need to be intimately familiar with these standards, and prepared to keep up with the rapid changes in the international environment. *Intermediate Accounting IFRS* answers to these pressing needs, making it the clear choice for accounting courses at the intermediate level.

The most practical, authoritative guide to governmental GAAP *Wiley GAAP for Governments 2010* is a comprehensive guide to the accounting and financial reporting principles used by state and local governments as well as other governmental entities. Designed with the needs of the user in mind, a "New Developments" chapter keeps you informed of all the important developments in governmental GAAP during the past year. Full coverage of authoritative accounting standards Extremely useful and user-friendly examples, illustrations, and helpful practice hints A comprehensive guide to the accounting and financial reporting principles used by state and local governments as well as other governmental entities Provides a look ahead to the status of current and future Governmental Accounting Standards Board standards and projects Offers information on the very latest in standard-setting activities *Wiley GAAP for Governments 2010* is a thorough, reliable reference you'll consistently keep on your desk rather than on your bookshelf.

This is the unbound, loose-leaf version of *Intermediate Accounting, 17th Edition, Volume 2*. This book is written by industry thought leaders, Kieso, Weygandt, and Warfield and is developed around one simple proposition: create great accountants. Upholding industry

standards, this edition incorporates new data analytics content and up-to-date coverage of leases, revenue recognition, financial instruments, and US GAAP & IFRS. While maintaining its reputation for accuracy, comprehensiveness, and accessibility, Intermediate Accounting drives results by helping students build professional competencies through reliable problem material.

Success in Accounting begins here! The technical details you need to know and decision making processes you need to understand, with plain language explanations and the power of unlimited practice. Accounting is an engaging resource that focuses on current accounting theory and practice in Australia, within a business context. It emphasises how financial decision-making is based on accurate and complete accounting information and uses case studies to illustrate this in a practical way. The new seventh edition is accurate and up-to-date, guided by extensive technical review feedback and incorporating the latest Australian Accounting Standards. It also provides updated coverage of some of the most significant current issues in accounting such as ethics, information systems and sustainability.

Each Problem Solver is an insightful and essential study and solution guide chock-full of clear, concise problem-solving gems. Answers to all of your questions can be found in one convenient source from one of the most trusted names in reference solution guides. More useful, more practical, and more informative, these study aids are the best review books and textbook companions available. Nothing remotely as comprehensive or as helpful exists in their subject anywhere. Perfect for undergraduate and graduate studies. Here in this highly useful reference is the finest overview of accounting currently available, with hundreds of accounting problems that cover everything from interest and cash flow to taxes and corporate earnings. Each problem is clearly solved with step-by-step detailed solutions. DETAILS - The PROBLEM SOLVERS are unique - the ultimate in study guides. - They are ideal for helping students cope with the toughest subjects. - They greatly simplify study and learning tasks. - They enable students to come to grips with difficult problems by showing them the way, step-by-step, toward solving problems. As a result, they save hours of frustration and time spent on groping for answers and understanding. - They cover material ranging from the elementary to the advanced in each subject. - They work exceptionally well with any text in its field. - PROBLEM SOLVERS are available in 41 subjects. - Each PROBLEM SOLVER is prepared by supremely knowledgeable experts. - Most are over 1000 pages. - PROBLEM SOLVERS are not meant to be read cover to cover. They offer whatever may be needed at a given time. An excellent index helps to locate specific problems rapidly. - Educators consider the PROBLEM SOLVERS the most effective and valuable study aids; students describe them as "fantastic" - the best books on the market. TABLE OF CONTENTS Introduction Chapter 1: Earnings Per Share of the Corporation Chapter 2: Stocks Chapter 3: Retained Earnings Chapter 4: Earning Per Share of the Corporation Chapter 5: Investments in Stocks and Bonds Chapter 6: The Balance Sheet Chapter 7: Interest and Money's Value Chapter 8: Cash and Receivables Chapter 9: Inventories Chapter 10: Determination of Ending Inventories Chapter 11: Long-Term Assets Chapter 12: Depreciation, Depletion, and Amortization Chapter 13: Intangible Assets Chapter 14: Current

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Intermediate Accounting, 17th Edition is written by industry thought leaders, Kieso, Weygandt, and Warfield and is developed around one simple proposition: create great accountants. Upholding industry standards, this edition incorporates new data analytics content and up-to-date coverage of leases, revenue recognition, financial instruments, and US GAAP & IFRS. While maintaining its reputation for accuracy, comprehensiveness, and accessibility, Intermediate

Accounting drives results by helping students build professional competencies through reliable problem material.

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No other accounting text takes you further or gives you more. With CENTURY 21 ACCOUNTING MULTICOLUMN JOURNAL, 9E you place the advantage of more than 100 years of accounting success into your students' hands with the latest from this authoritative leader in accounting education. Each advantage you find within CENTURY 21 ACCOUNTING MULTICOLUMN JOURNAL, 9E reflects guidance from a Teacher Review Board of more than 60 experienced educators, just like you, and input from a first-of-its-kind Student Advisory Board. This edition's fresh, clean presentation addresses your contemporary classroom needs as effectively today as this best-selling text did more than a century ago when it redefined the accounting course. CENTURY 21 ACCOUNTING MULTICOLUMN JOURNAL starts with the five-column multicolumn journal before moving into special journals in Part Two. This is the only text to offer you a choice in accounting presentation. The NINTH EDITION'S new student-driven design now integrates commercial technology into the end of every chapter and offers the market's first Online Working Papers, based on your requests. A unique focus on financial literacy and emphasis on character in this edition, as well as actual companies selected by students prepare your class for accounting challenges. Trust the book's unwavering accuracy to ensure a complete text, comprehensive package, and technology solutions with the advantage to move your course and your students ahead in today's times. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

International GAAP 2020 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context, and providing insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying, or teaching IFRS. Written by financial reporting professionals from around the world, this guide to reporting under IFRS provides a global perspective, clearly explaining complex technical accounting issues and setting IFRS in a practical context. Numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from

around the world are included. The 2020 edition has been fully revised and updated with information on the latest IRFS changes and current issues. Transform your high school accounting course with CENTURY 21 ACCOUNTING MULTICOLUMN JOURNAL 10E, the leader in high school accounting education for more than 100 years. CENTURY 21 ACCOUNTING 10E maintains its renowned instructional design and step-by-step approach to teaching accounting. Greater emphasis on conceptual understanding and financial statement analysis encourages students to apply accounting concepts to real-world situations and make informed business decisions. New features like Forensic Accounting, Think Like an Accountant, Financial Literacy, and Why Accounting? are a few examples of the expanded opportunities for students to master critical-thinking skills. In addition, problems integrated throughout the text equip students to work with Microsoft Excel, Peachtree, QuickBooks, and Automated Accounting Online, with step-by-step instructions. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Accounting Principles provides students with a clear introduction to fundamental accounting concepts with an emphasis on learning the accounting cycle from a sole proprietor perspective. This product helps students get the most out of their accounting course by making practice simple. Streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and the homework.

Gain a solid foundation in accounting to ensure you are prepared for future business courses and the real world with Warren/Reeve/Duchac's market-leading ACCOUNTING, 27E. This edition helps you connect concepts to the bigger picture with features such as the new chapter opening schema that allows you to see how each chapter's specific content fits within the overall framework of the book. A focus on why accounting is important to business and a prosperous society is reinforced throughout with Business Connection features that illustrate how the concept is used in the real world. In addition, the Warren/Reeve/Duchac hallmark accounting cycle coverage provides unmatched foundation so you are prepared to succeed in later chapters. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Accounting: Tools for Business Decision Making, 7th Edition is a two-semester financial and managerial accounting course designed to show students the importance of accounting in their everyday lives. Emphasizing decision-making, this new edition features relevant topics such as data analytics as well as the time-tested features that have proven to be of most help to students.

Accounting: Chapters 12-18 Scarborough, Ont. : Prentice Hall Canada Accounting Problem Solver Research & Education Assoc.

No other accounting text takes you further or gives you more. With CENTURY 21 ACCOUNTING GENERAL JOURNAL 9E, 2012 UPDATE, you place the

advantage of more than 100 years of accounting success into your students' hands with the latest from this authoritative leader in accounting education. Each advantage you find in CENTURY 21 ACCOUNTING GENERAL JOURNAL reflects guidance from a Teacher Review Board of more than 60 experienced educators just like you and input from a first-of-its-kind Student Advisory Board. This edition's fresh, clean presentation addresses your contemporary classroom needs as effectively today as this best-selling text did more than a century ago when it redefined the accounting course. CENTURY 21 ACCOUNTING GENERAL JOURNAL starts with the two-column general journal and then introduces students to special journals in Part Two. This is the only program that offers you a choice in accounting presentation. The ninth edition's new student-driven design integrates commercial technology such as Microsoft Excel, Peachtree(R), and QuickBooks(R) into the end of every chapter and offers the market's first online working papers. A unique focus on financial literacy and emphasis on character, as well as companies selected by students, prepare your class for accounting challenges. Financial Literacy for the 21st Century, new to the 2012 Update, guides students in the exploration of financial topics through engaging activities that provide opportunities for students to apply valued skills such as problem solving, critical thinking, and technology use as defined by the Partnership for 21st Century Skills. Acquisition of the knowledge and skills taught in this feature will prepare students to compete in a workplace that demands creativity and innovation. Trust the book's unwavering accuracy to ensure a complete text, a comprehensive package, and technology solutions with the advantage to move your course and your students ahead in today's times. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

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the accounting procedure is described. It clarifies the way of thinking and the rule of the basic knowledge, the dealings, the journalizing, the payment, the posting of the bookkeeping. Moreover, it understands the creating of a major book, and an auxiliary book, a trial balance sheet and a settlement of accounts procedure and the basic skill of the bookkeeping is made to be able to be won. In "the skill of the 2nd chapter. management accounting ", it masters accounting knowledge which is indispensable for the business management. Financial accounting and a management accounting, the framework of the costing, the mechanism of the standard costing, job order cost accounting and process costing, a break-even analysis, an analysis of the affairs of a business evaluation index and ABC accounting are explained, being concise about throughput accounting. In "the skill in 3rd chapter cash flow accounting ", you can understand the quintessence of the cash flow management. It is in the statement of cash flow, the tactical approach to cash flow improvement by the sales, the investment and the finance, the capital budgeting, the net-present-value law. In "the skill of the 4th chapter. International accounting ", it grasps the trend of the indispensable international accounting base as the business person. It is in the consolidated financial statement, the current value accounting, derogation accounting, the accounting for income taxes, software accounting, benefit accountings. In "the practice skill of the 5th chapter. system-construction ", you can understand the information system of the business activity practicing-ly. This place multilaterally understands almost the way of thinking of the management strategy and the system-construction which is basic. Next, it catches the case of the practicing accounting information system building in the wide field of the business activity and it understands it. As the practicing case, it introduces about the financial accounting and financial control system, the cost system, the purchasing-management-system, the production management system, the marketing management system and the physical distribution management system. With the composition of above chapter making, to function as the initiation book when reviewing and building the accounting system to take the core feature of the business activity is the purpose of the this manual. It expects that it is read and that it plays an active part in the field of the practice of the business in this manual. February, 2014 The author:Tomohisa Fujii Resisterd management consultant IT coordinator System analyst

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