

1: DSM-IV codes - Wikipedia

Generally Accepted Accounting Principles Accountants use generally accepted accounting principles (GAAP) to guide them in recording and reporting financial information. GAAP comprises a broad set of principles that have been developed by the accounting profession and the Securities and Exchange Commission (SEC).

Two laws, the Securities Act of 1933 and the Securities Exchange Act of 1934, give the SEC authority to establish reporting and disclosure requirements. The GASB develops accounting standards for state and local governments. The current set of principles that accountants use rests upon some underlying assumptions. The basic assumptions and principles presented on the next several pages are considered GAAP and apply to most financial statements. In addition to these concepts, there are other, more technical standards accountants must follow when preparing financial statements. Some of these are discussed later in this book, but other are left for more advanced study. Financial records must be separately maintained for each economic entity. Economic entities include businesses, governments, school districts, churches, and other social organizations. Although accounting information from many different entities may be combined for financial reporting purposes, every economic event must be associated with and recorded by a specific entity. In addition, business records must not include the personal assets or liabilities of the owners. Furthermore, accounting records must be recorded using a stable currency. Businesses in the United States usually use U.S. dollars. The full disclosure principle requires that financial statements include disclosure of such information. Footnotes supplement financial statements to convey this information and to describe the policies the company uses to record and report business transactions. Most businesses exist for long periods of time, so artificial time periods must be used to report the results of business activity. Depending on the type of report, the time period may be a day, a month, a year, or another arbitrary period. Using artificial time periods leads to questions about when certain transactions should be recorded. For example, how should an accountant report the cost of equipment expected to last five years? Reporting the entire expense during the year of purchase might make the company seem unprofitable that year and unreasonably profitable in subsequent years. In most cases, GAAP requires the use of accrual basis accounting rather than cash basis accounting. Accrual basis accounting, which adheres to the revenue recognition, matching, and cost principles discussed below, captures the financial aspects of each economic event in the accounting period in which it occurs, regardless of when the cash changes hands. Under cash basis accounting, revenues are recognized only when the company receives cash or its equivalent, and expenses are recognized only when the company pays with cash or its equivalent. Revenue is earned and recognized upon product delivery or service completion, without regard to the timing of cash flow. Suppose a store orders five hundred compact discs from a wholesaler in March, receives them in April, and pays for them in May. The wholesaler recognizes the sales revenue in April when delivery occurs, not in March when the deal is struck or in May when the cash is received. The costs of doing business are recorded in the same period as the revenue they help to generate. Examples of such costs include the cost of goods sold, salaries and commissions earned, insurance premiums, supplies used, and estimates for potential warranty work on the merchandise sold. Consider the wholesaler who delivered five hundred CDs to a store in April. These CDs change from an asset inventory to an expense cost of goods sold when the revenue is recognized so that the profit from the sale can be determined. Assets are recorded at cost, which equals the value exchanged at the time of their acquisition. In the United States, even if assets such as land or buildings appreciate in value over time, they are not revalued for financial reporting purposes. Unless otherwise noted, financial statements are prepared under the assumption that the company will remain in business indefinitely. Relevance, reliability, and consistency. To be useful, financial information must be relevant, reliable, and prepared in a consistent manner. Of course, the information needs of individual users may differ, requiring that the information be presented in different formats. Reliable information is verifiable and objective. Consistent information is prepared using the same methods each accounting period, which allows meaningful comparisons to be made between different accounting periods and between the financial statements of different companies that use the same methods. Accountants must use their judgment to record transactions

that require estimation. The number of years that equipment will remain productive and the portion of accounts receivable that will never be paid are examples of items that require estimation. In reporting financial data, accountants follow the principle of conservatism, which requires that the less optimistic estimate be chosen when two estimates are judged to be equally likely. Losses and costs—such as warranty repairs—are recorded when they are probable and reasonably estimated. Gains are recorded when realized. Accountants follow the materiality principle, which states that the requirements of any accounting principle may be ignored when there is no effect on the users of financial information.

2: Small Business Online Accounting Software | Bookkeeping | Zap Books - Zap Accounting Â»

In , small business accounting continued down its righteous path to the cloud, increased industry automation, and stretched its integration muscles. This lessened the daily workload of business owners and gave accountants more time to focus on the important stuff, like forecasting and consulting.

Comments An accountant is one of the main players in any business that he or she works for, whether it is a large corporation or a small business. The accountant monitors and records the flow of money through a business or organization. It is the responsibility of the accountant to verify the accuracy of all money transactions and to make sure that all these transactions are legal and follow current guidelines. It may be that the accountant works for a company on a contractual basis to do the books or tax returns. They may also choose to work for private individuals and help them with their financial decisions, tax returns, or other money-related issues. What does an Accountant do? Using numbers and financial statements, an accountant describes the health of a company, organization or individual, by using their skills in math, accounting, law and finance. They analyze profits and losses, providing information that investors and business owners need in order to evaluate how a company is doing over a period of time. The following are some of the duties that an accountant may have to perform: Public Accounting - This would be an accounting service to the general public, and is considered to be more professional than private accounting. Certified and non-certified public accountants can provide public accounting services. Private Accounting - This would be accounting that is limited to only a single firm, where an accountant receives a salary on an employer-employee basis. This term is used even if the employer is in a public corporation. National Income Accounting - Rather than the usual business entity concept, national income accounting uses the economic or social concept in establishing accounting. The GNP gross national product refers to the total market value of all the goods and services produced by a country, usually within a calendar year. Fiduciary Accounting - This type of accounting is done by a trustee, executor, administrator, or anyone in a position of trust. The fiduciary accountant will control all property subject to the estate or trust. Fund or Governmental Accounting - This type of accountant will work for a non-profit organization or a branch or unit of any level of government. The double-entry system of accounting with journals and ledgers is used, the same as conventional accounting. The services of private or public accountants can be used, like any business entity. Special funds accounting is used for control since profit motive cannot be used as a measure of efficiency. Forensic Accounting - Forensic accounting is the specialty practice area of accountancy that describes engagements that result from actual or anticipated disputes or litigation. Forensic accountants also referred to as forensic auditors or investigative auditors, often have to give expert evidence at the eventual trial. All of the larger accounting firms, as well as many medium-sized and boutique firms, have specialist forensic accounting departments. Within these groups, there may be further sub-specializations: Find your perfect career Would you make a good accountant? Take the free career test What is the workplace of an Accountant like? There is no typical workplace for an accountant in the sense that just about any business has an accountant or uses the services of one. A bigger company may have an accounting department that employs many accountants, and would have a hierarchical structure. Or, there may be only one accountant at a branch office, who might report to a supervisor at the regional or head office. What is some good advice for accounting students? Attending class, completing homework assignments, maintaining good grades, working a job, and trying to squeeze in a social life are all things that need to be managed responsibly. Someone interested in getting a degree in accounting needs to be self-motivated and self-disciplined. Strong math skills, calculations, data analyzing, spreadsheets, general ledger applications, income tax, cost accounting, fraud prevention, auditing Ask yourself if you would feel comfortable spending fifty to seventy hours a week scrutinizing data and calculating numbers. If you aspire to get to a senior level position one day, such as CFO or a partner in a firm, then developing interpersonal skills and having the ability to develop strong networks early on will be essential to your success. What are the various accounting designations? The following are accounting certifications and professional designations in the United States: What is the difference between an accountant and an auditor? While both an accountant and

an auditor are responsible for the accounting processes of a company, there are some differences between the two professions. An auditor is responsible for reviewing the work of the accountant on a quarterly or annual basis, and is often hired from an outside firm to do so. An accountant, on the other hand, is usually an employee of the company for which they work, and the work done by an accountant is done on a daily basis. An accountant will create the financial statements for the company, and the auditor will look the financial statements over to make sure they are accurate. Also relevant for Auditor What is it like being an accountant? When you think of an accountant, perhaps you visualize someone fairly geeky who does nothing but crunch numbers all day, his hand a blur on the adding machine. That image is a thing of the past. These days, accounting is more of a team effort, and you are likely to start out as a junior member of a team. The tasks involved in this career are much more diverse than many people think. What is the difference between an actuary and an accountant? Actuaries and accountants both work with the same information, both handle financial data, and both generate statistics. Yet each will perform different business functions, and will serve different purposes. The majority of actuaries are employed in the insurance industry, and deal primarily with risk. They will provide the statistical probability of a future event occurring such as accidents or natural disasters , and advise managers on how to reduce any likely financial impact of adverse events. They also advise insurance companies how much to charge in premiums and which customers to insure. Accountants work with individuals or organizations, handling monetary transactions by recording financial information. Their duties are typically broader than that of an actuary. Also relevant for Actuary How difficult is it to become a Chartered Accountant? The chartered accountant designation is given to accounting professionals in many countries around the world outside of the USA. The equivalent to a chartered accountant designation in the United States is the certified public accountant. Acquiring the required knowledge and developing the skills that are needed in order to be successful can be tough, detailed, and demanding. In order to juggle all the responsibilities of classes, study, work experience, and other commitments, it is extremely important to be focused and organized. Is it worth it to study accounting? Accounting as a career can be quite interesting if you like analytical work. There are great job opportunities, impressive salaries and a strong demand for accounting skills. If you take all that into consideration, then the answer to the question - Is it worth it to study accounting? Is accounting an art or a science? Accounting can be considered an art because it requires creative judgment and skills. In order to perform accounting functions well, discipline and training is required. Accounting can also be considered a science because it is a body of knowledge, but since the rules and principles are constantly changing and improving, it is not considered an exact science.

3: Dynamics for Finance and Operations Inventory Cost Model, Part 1: Core Concepts – henrikmarx

As a CFO and accountant, I've created the books, cleaned up the books, and used the books to tell management about their company. To me, a company's accounting books are sacrosanct.

The core inventory cost model has actually changed surprisingly little since the days of Damgaard Axapa 1. Actually, some of the core concepts of the inventory cost model go all the way back to Damgaard XAL. I have worked with this core model since in Concorde XAL, but even so, I will not pretend to know everything, so if I get something wrong, please feel free to correct me. But this I know: In the following, I have tried to explain some of the core concepts in the DFO inventory cost model. The inventory model determines how the inventory value for that product is calculated. DFO supports a number of different inventory models, but some common scenarios are: The inventory model for a released product is fixed for the entire legal entity, so it is not possible to change it by site or warehouse. Inventory Transactions The whole inventory costing system in DFO revolves around the inventory transactions. Every time a product is bought, sold, manufactured, shipped etc. The same transaction may have a different status depending on where it is in the life-cycle. Some of these status values do not influence inventory costing, but some do. Normally, this is referred to as goods-received-not-invoiced GRNI. Normally, this is referred to as goods-shipped-not-invoiced GSNI. All other inventory transaction status value do not influence the cost. Physical and Financial Value Another important aspect of the inventory cost model in DFO is the distinction between physical and financial value. Correspondingly, financial value relates to status Purchases and Sold respectively. As the following screenshot shows, physical and financial value is recorded directly on the inventory transaction together with the physical and financial dates. Average Value Issue As the above example shows, the financial cost value for these goods is , However, if a dynamic principle such as FIFO or Weighted average is chosen, the financial value may change. Closing Ah yes, this lovely feature has been with us since Concorde XAL, so I guess it must be celebrating its silver jubilee. To calculate the true inventory cost value of products, you must close the inventory on a regular basis. This also brings us to a very singular core concept of DFO and all its predecessors: When creating an outbound inventory transaction, for instance by creating a sales order, the inventory will not get a financial cost value until you invoice the sales order line. The invoice routine finds the cost value for the transaction by looking up the average cost value for the set of dimensions associated with the transaction. The storage dimensions for 51B66 are set to site and warehouse. In part 2 of this series, we will explore how to set up storage dimensions for inventory costing in more details. As the following screenshot shows, you can always find the average cost price in the Cost price field on the On-hand inventory screen: When closing the inventory, the system will recalculate the value for alle open inventory transactions. Open inventory means financially outbound inventory, which has not been matched with financially inbound inventory. This calculation creates settlements. These settlements are in effect an audit trail for each inventory transaction that shows, in detail, how the inventory cost value is calculated. The accumulated adjustment in cost value is stored in the Adjustment field on the inventory transaction itself. We will be looking more into settlements and cost exploration in part 3. Once an outbound inventory transaction has been fully settled, it is closed and the cost value is fixed at last. Charges All inventory transactions with financial value will have a corresponding entry in the general ledger. In part 2 we will be exploring the relationship between the inventory module and the general ledger. However, a core concept worth highlighting at this stage is this: At least, if you need to make manual adjustments, create a separate adjustment account and leave the automated postings on accounts where manual postings are not allowed. As a principle, you can only influence the cost value on an outbound inventory transaction by changing the cost value of the matching inbound inventory transaction. So how do you do that? Mainly by applying charges to the inbound transaction. Charges can be applied in a number of ways, but normally they are applied on the purchase order and subsequently on the supplier invoice. Charges are fully configurable and can be applied automatically or manually. Examples of common charges are freight and duty. However, an automated percentage charge for warehouse overheads can also be applied and included in the inventory cost value. Therefore, exchange change fluctuations can be quite

hard to carry over into the inventory value. Standard Costing Since standard costing is probably the most straightforward inventory cost concept in DFO I will not be dealing with it in this series. In future, I will dedicate a separate series on this topic instead. Stay tuned! Closing remarks In the above, I have tried to introduce some core inventory cost model concepts that apply to DFO. In the many projects I have been involved with, the concept most people struggle with is this: In part 3 we will discuss how to mitigate this issue as far as possible. Also, many people find reconciling inventory and the general ledger difficult. Again, if best practice is applied when setting up the solution, it should not be too bad. We will be taking a look at this in part 2 and 5 of this series. A word of caution to end this first post in the series: In past projects, I have always tried to make sure we would simulate an inventory closing procedure with reconciliation to iron out any issues before going live. It is definitely worth the effort.

4: SBT VisionPoint, ACCPAC VisionPoint

Analyzing transactions and recording them as journal entries is the first step in the accounting cycle. It begins at the start of an accounting period and continues during the whole period. It begins at the start of an accounting period and continues during the whole period.

I made breakfast, lunch, and dinner. I suffered, and I have now come out on top. When you see me walking around, you might think that I got a raise, got a promotion, or got laid. I put motherfucking carrots in tiny plastic bags. For all of the days of the work week. You might be getting married. You might have bought a new car. You might have won a Pulitzer. And you know what? I mean, just picture it: There were a bunch of vegetables on my countertop. I chopped them all. Peppers, onions, carrots, broccoli – you name it. Then there was a mixing bowl full of a whole dozen eggs. Gaston from Beauty and the Beast eats five dozen eggs each every day, but I put one dozen eggs into a mixing bowl and then added chopped up vegetables and then put them in a muffin tin and now have fucking little egg muffins. So, back to the main event: The eggs were in a bowl. I had chicken on the stove. I had a whole bunch of plastic containers and bags laid out across the countertop. Then, the chopped up vegetables made their way onto the stove in a separate pan. There was olive oil. There was a little bit of smoke. My smoke detector went off for a second and I stood on a chair and got rid of that smoke, like a goddamn superhero. But that was nothing compared to me putting the vegetables with the chicken inside of the containers, and then putting grapes, carrots, and crackers in plastic bags. I have the world on lockdown. And then I woke up on Monday morning. Prepared to conquer the world. I pull out one of those little egg muffins, put it in the microwave, and eat it. I return to the refrigerator. I was so fucking right. Anyone who comes within the confines of my cubicle can sense my MPE radiating out of my body! The most important time of the day for a Meal Prepper. I shimmy on up to the office fridge, open the fridge, hear the angels, and grab my Tupperware. Chicken and vegetables, bitches, chicken and vegetables. I heat it up in the microwave for thirty seconds. I sit down at my desk with my chicken, vegetables, and a fork – like a goddamn person of status. I pick up some chicken and put it in my mouth.

5: What does an Accountant do?

Take your invoicing to a whole new level with a huge array of payment gateways (Paypal, Stripe, 2Checkout & many more), add-ons, integrations and APIs for Zap Accounting. Connect to the apps your team already knows & loves.

Background[edit] The controversy began on election night, when the national television networks, using information provided to them by the Voter News Service , an organization formed by the Associated Press to help determine the outcome of the election through early result tallies and exit polling , first called Florida for Gore in the hour after polls closed in the peninsula but about ten minutes before they closed in the heavily Republican counties of the panhandle in the Central time zone. Later in the evening, the networks reversed their call, moving to "too close to call", then later giving it to Bush; then they retracted that call as well, finally indicating the state was "too close to call". The small margin produced an automatic recount under Florida state law, which began the day after the election. The Palm Beach County recount attracted protestors and media. Due to the narrow margin of the original vote count, Florida Election Code On November 9, the Bush campaign announced they had hired George H. Following the statewide machine recount, the Gore campaign requested a manual recount in four counties. Florida state law at the time allowed a candidate to request a manual recount by protesting the results of at least three precincts. Volusia County started its recount on November Florida statutes also required that all counties certify and report their returns, including any recounts, by 5: The manual recounts were time-consuming, and it soon became clear that some counties would not complete their recounts before the deadline. On November 11, it joined a group of Florida voters in suing in federal district court for a preemptive injunction to stop all manual recounting of votes in Florida. On November 14, the original deadline for reporting results, with the Volusia County recount complete, Bush held a vote lead. The same day, a state judge upheld that deadline but ruled that further recounts could be considered later. The next day, the Florida Supreme Court allowed manual recounts in Palm Beach and Broward Counties to continue but left it to a state judge to decide whether Harris must include those votes in the final tally. Miami-Dade County decided on November 17 to conduct a recount but suspended it on November The Gore campaign sued to force Miami-Dade County to continue its recount, but the Florida Supreme Court refused to consider the request. As the manual recounts continued, the battle to certify the results intensified. On November 17, Judge Terry Lewis of Leon County Circuit Court permitted Harris to certify the election results without the manual recounts, but on the same day the Florida Supreme Court stayed that decision until it could consider an appeal by Gore. After that decision, the Bush campaign appealed to the U. Supreme Court, arguing that the state court effectively rewrote state election statutes after the vote. On November 28, Judge N. Gore appealed that decision to the Florida Supreme Court. On December 8, the Florida justices, by a vote, rejected the selective use of manual recounts in just four counties and ordered immediate manual recounts of all ballots in the state where no vote for president had been machine-recorded, also known as undervotes. On December 4, the Court ordered the Florida Supreme Court to clarify its ruling that had extended the certification date. On December 9, the Court suspended the manual recount, in progress for only several hours, on the grounds that irreparable harm could befall Bush, according to the order written by Justice Antonin Scalia see U. Supreme Court proceedings below. Meanwhile, on December 6 the Republican-controlled Florida legislature convened a special session to appoint a slate of electors pledged to Bush, as the U. On December 12, the same day as the U. On December 13, Gore conceded the election to Bush in a nationally televised address. During the recount, controversy ensued with the discovery of various irregularities that had occurred in the voting process in several counties. Among these was the Palm Beach "butterfly ballot", which resulted in an unusually high number of votes for Reform Party candidate Pat Buchanan. Conservatives claimed that the same ballot had been successfully used in the election; [14] [15] in fact, it had never been used in a Palm Beach County election among rival candidates for office. Democrats claimed that many of these were not felons and should have been eligible to vote under Florida law. Unlike the much-discussed Palm Beach County butterfly ballot, the Duval County ballot spread choices for president over two non-facing pages. Alternately, Republicans charged that Democrats had registered non-citizens to

vote, fought to exclude overseas military ballots, and arbitrarily changed vote-counting criteria after the election. On the other hand, he said, Democrats talked like referees with a fear of pushing too hard, not wanting to be seen as sore losers. For all the furor over Palm Beach, it was black precincts where voters had been turned away, denied a ballot because some had been mislabeled as felons, blocked from voting because of bureaucratic bungles, or because the huge increase in black turnout had overwhelmed local officials. For those with memories going back four decades, all this was no accident. It was instead a painful reminder of the days when the battle for the ballot was, literally, a life-and-death matter. At an NAACP-sponsored hearing in Miami four days after the election, prospective voters told of police cars blocking the way to the polls, of voters harassed by election workers. It was anecdotal evidence at best, and local authorities argued persuasively that the police presence near a polling place was pure coincidence. Such explanations did little to lessen the sense of anger among black Democrats. All five major U. No call in a state with two different poll-closing times had ever turned out wrong. EST, as they are in the Central time zone. The network calls were made about ten minutes before the polls in the Central time zone closed, based on the Voter News Service calling the state of Florida for Gore at 7: This region of the state traditionally voted mostly Republican. Democratic State Senator Daryl Jones said that there had to have been an order to set up roadblocks in heavily Democratic regions of the state on the day of the election. Department of Justice later investigated reports from the Tallahassee and Tampa areas and concluded that there was no evidence that roadblocks were related to the election or had occurred in close proximity to voting places. It was never released. The Herron memo gave postmark and "point of origin" criteria that Herron maintained could be used to challenge overseas ballots. It was in line with a letter sent out by Harris stating that if a postmark was not present on an overseas ballot, it had to be thrown out. Meanwhile, Republicans relied on their own page manual for the same purpose. Lieberman appeared on Meet the Press and said that election officials should give the "benefit of the doubt" to military voters rather than disqualifying any overseas ballots that lacked required postmarks or witness signatures. Florida Attorney General Bob Butterworth, a Gore supporter, later told the counties to reconsider those ballots without a postmark. The instructions on the sample ballots said "Vote every page". Further, counties and precincts with large black populations disproportionately had technologies where ballots would predictably go uncounted. In punchcard counties, 1 in 25 ballots had uncountable presidential votes. In comparison, counties that used paper ballots scanned by computers at voting places in order to give voters a chance to correct their ballot if it had an error had just 1 in uncountable ballots. In a May list, over 57, voters were identified as felons, with all counties being ordered to remove all listed names from their voting rolls. Democrats claimed that many simply had names similar to actual felons, some listed "felonies" were dated years in the future, and some were random. Some counties refused to use the list, finding it error-ridden. In other counties, supervisors of elections notified those at risk of being scrubbed, giving them a chance to prove they were not felons, which a small number chose to do. Though Jeb Bush recused himself from involvement in the recount, Democrats alleged there was still an appearance of possible impropriety. Florida Department of State held that Florida could not prevent a man convicted of a felony in Connecticut, where his civil rights had not been lost, from exercising his civil rights. The Brooks Brothers riot: A raucous demonstration by several dozen paid activists, mostly Republican House aides from Washington, flown in at Republican Party expense to oppose the manual recount in Miami-Dade County. The demonstration, which took place in view of multiple national network television cameras, resulted in the election board reversing their earlier decision to recount ballots, after determining that it could not be completed by the court-issued deadline. Several websites sprang up to match Nader supporters in swing states like Florida with Gore supporters in non-swing states like Texas. For example, the Nader supporters in Florida would vote for Gore, and the Gore supporters in Texas would vote for Nader. This would have allowed Nader to get his fair share of the vote and perhaps to cross the nationwide total vote threshold to allow the Green Party to participate in the presidential debates in the election, while helping Gore to carry swing states. Six Republican state secretaries of state, led by Bill Jones of California, threatened the websites with criminal prosecution and caused some of them to reluctantly shut down. The vote-pairing sites allegedly tallied 1, Nader supporters in Florida who voted for Gore. These manual counts garnered Bush a net gain of votes. The

ballot displayed the list of presidential running-mate pairs alternately across two adjacent pages, with a column of punch spaces down the middle. About 19, ballots were spoiled because of overvotes two votes in the same race , compared to in Asked how many votes he would guess Buchanan legitimately received in Palm Beach County, he said, "I think 1, would be generous. Do I believe that these people inadvertently cast their votes for Pat Buchanan? We have to believe that based on the vote totals elsewhere. Palm Beach County Canvassing Board v. Harris Harris I and Gore v. Katherine Harris was a lawsuit about whether county canvassing boards had authority to extend manual recounts in order to inspect ballots for which the machine counter did not register a vote. The court ruled that counties had that authority and to allow time for these efforts, extended the statutory deadline for the manual recounts. It also stayed the state certification to November Numerous local court rulings went both ways, some ordering recounts because the vote was so close and others declaring that a selective manual recount in a few heavily Democratic counties would be unfair. Eventually, the Gore campaign appealed to the Florida Supreme Court, which ordered the recount to proceed. On December 4, the U. Supreme Court returned this matter to the Florida Supreme Court with an order vacating its earlier decision. In its opinion, the Supreme Court cited several areas where the Florida Supreme Court had violated both the federal and Florida constitutions. The Court further held that it had "considerable uncertainty" as to the reasons given by the Florida Supreme Court for its decision. The results of this tally were to be added to the November 26 tally. Supreme Court proceedings[edit] Main article: Supporters for the Gore-Lieberman ticket outside the U. Supreme Court on December 11 About 10 p. By a 5â€”4 vote the justices reversed and remanded the case to the Florida Supreme Court "for further proceedings not inconsistent with this opinion", prior to the optional "safe harbor" deadline which the Florida court had said the state intended to meet. Gore should not set precedent but should be "limited to the present circumstances". As the state has moved toward electronic voting, nothing in this evolution has diminished the standards first articulated in such [judicial] decisions The Florida Statutes contemplate that where electronic or electromechanical voting systems are used, no vote is to be declared invalid or void if there is a clear indication of the intent of the voter as determined by the county canvassing board.

6: Excel Accounting Template by Stephan Zwanikken â€” Kickstarter

Using the Excel accounting template saves you time you can spend with your family and saves you money you can invest in your business. Now doing your own accounting effortlessly is as simple as filling out a table.

7: United States presidential election recount in Florida - Wikipedia

The World's Biggest USO Tour is a live entertainment experience at The Anthem in Washington, D.C., Sept. 12, , bringing the USO mission to life and paying tribute to service members around.

8: Generally Accepted Accounting Principles

I've got the general idea but you may need to remind me about bastante buenos in general o on the whole, SpanishDict is the world's most popular Spanish.

9: General in Spanish | English to Spanish Translation - SpanishDict

An accountant is one of the main players in any business that he or she works for, whether it is a large corporation or a small business. The accountant monitors and records the flow of money through a business or organization.

This Way to the Exit The International Directory of Little Magazines and Small Presses, 40th Edition (2005) Wrestling With Elephants Identifying repeat victimisation using crime mapping and analysis Paul Brindley. [et al.] The manual of a Christian souldier. Emancipation proclamation worksheet elementary Tavizat ki kitaben book Allegiant veronica roth romana The big and little ABC The pitbull bible State sovereignty, international legality and moral disagreement The museum on Cyclops Avenue Pointers to the past pt. 2. Annotated Florida Teachers Edition Elements of Literature Advanced english books to Diffusion and osmosis worksheet Houghton mifflin harcourt algebra 1 volume 2 worksheet answers Direct inverse proportion worksheet Spectral theory and computational methods of Sturm-Liouville problems The Dead Girls Dance (The Morganville Vampires, Book 2) Confirmation of Leonard Wood. Whats your evidence? Novena Meditations to Saint Jude Ben aaronovitch rivers of london Local look at the national foreclosure crisis Ccna routing and switching 200-120 book Mastering workplace writing chapter 1 Setting up wireless security The toilet paper entrepreneur by mike michalowicz The lost book of inki Gentle rage, or the ear machinist Set free by forgiveness A storm of swords steel and snow Ancient planetary observations and the validity of ephemeris time Rules applicable to the military commission. What kind of fool am i piano List of afghanistan ministries Voltage-Gated Ion Channels as Drug Targets (Methods and Principles in Medicinal Chemistry) Engineering Mechanics Dynamic and Student FBD Workbook Package (10th Edition) Manifest Dreams into Reality