



# Schaum's Outline of Principles of Accounting I, Fifth Edition (Schaum's Outlines)

By Joel Lerner, James Cashin



**Schaum's Outline of Principles of Accounting I, Fifth Edition (Schaum's Outlines)** By Joel Lerner, James Cashin

**Confused by accounting? Problem solved.**

*Schaum's Outline of Principles of Accounting I* helps you understand basic accounting concepts and offer extra practice on topics such as debits, credits, the chart of accounts, the ledger, inventory measurement, net realizable value, recovery of bad debts, and methods for computing interest. Coverage also includes fixed assets, depreciation and scrap value, methods of depreciation, payroll, and payroll taxes.

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### Editorial Review

#### About the Author

**Joel J. Lerner** was a professor and the chairman of the business division at Sullivan County Community College. He presently is a member of the Board of Trustees of that institution. He received his B.S. from New York University and his M.S. and P.D. from Columbia University. He has coauthored the *Schaum's Outlines of Principles of Accounting II*, *Intermediate Accounting*, *Bookkeeping and Accounting*, *Business Mathematics*, and *Introduction to Business* and is the sole author of *McGraw-Hill's Financial Planning for the Utterly Confused*, now in its fifth edition.

**James A. Cashin** was Emeritus Professor of Accounting at Hofstra University, where he was formerly Chairman of the Accounting Department. He was a coauthor of several accounting books, including *Schaum's Outline of Principles of Accounting II*, *Schaum's Outline of Cost Accounting*, and he was editor in chief of the *Handbook for Auditors*. Professor Cashin was a Certified Public Accountant and a Certified Internal Auditor. He held a B.S. degree in accounting from the University of Georgia and an M.B.A. from New York University. He taught in the Graduate School of the City University of New York and New York University.

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