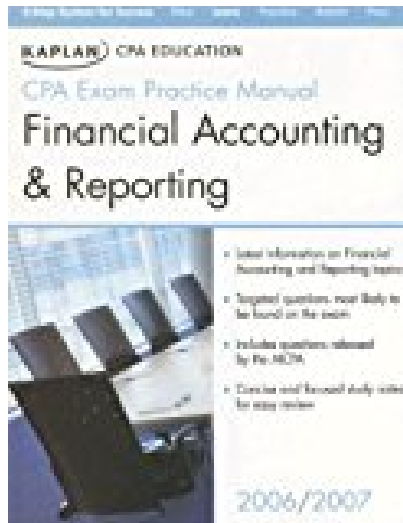


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The new computerized CPA exam became effective in 2004. Focus Notes provides a review of all the basic skills and concepts tests on the CPA exam and teaches important strategies to take the exam faster and more accurately. The FAR section of the exam will cover accounting principles generally accepted in the United States for businesses, not-for-profit organizations and governmental entities. Wiley Focus Notes are designed to provide that knowledge in formats that are easy to understand and remember.

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