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Discount on Bonds Payable 30,000  
Common Stock (2,000 X 50 X \$10)  
1,000,000 Paid-in Capital in Excess of Par  
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have been following the historical cost  
principle and has been recording inventories

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and all other assets at their cost prices but these days, if value of the inventory goes below the cost than the inventory is not recorded at cost but is recorded at Net

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Cybersecurity Education, Research and Outreach Center (CEROC), Computer Science department and the Oak Ridge National Laboratory, Tennessee on 25-26 February 2021. The Conference Co-Chairs are Dr. Juan Lopez Jr, Oak Ridge National Laboratory, Tennessee, and Dr. Ambareen Siraj, Tennessee Tech ' s Cybersecurity



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Education, Research and Outreach Center (CEROC), and the Program Chair is Dr. Kalyan Perumalla, from Oak Ridge National Laboratory, Tennessee.

Let Us C has been part of learning and teaching material in most Engineering and Science Institutes round the country for

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years now. From last year or so, I received several suggestions that its size be pruned a bit, as many learners who learn C language in their Engineering or Science curriculum have some familiarity with it. I am happy to fulfill this request. I hope the readers would appreciate the lean look of the current edition. In one of the previous editions I had

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realigned the chapters in such a manner that if a C programming course is taught using Let Us C, it can be finished in 22 lectures of one hour each, with one chapter's contents devoted to one lecture. I am happy that many readers liked this idea and reported that this has made their learning path trouble-free. A more rational

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reorganization of end-of-chapter exercises in the book has also been well-received.

Riding on that feedback I had introduced one more feature in the fifteenth edition - KanNotes. These are hand-crafted notes on C programming. From the reader's emails I gather that they have turned out to be very useful to help revise their concepts on

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theday before the examination, viva-voce or interview. Many readers also told me that they have immensely benefitted from the inclusion of the chapter on Interview FAQs. I have improved this chapter further. The rationale behind this chapter is simple- ultimately all the readers of Let Us C sooner or later end up in an interview room where

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they are required to take questions on C programming. I now have a proof that this chapter has helped to make that journey smooth and fruitful. All the programs present in the book (and some more) are available in source code form at [www.kicit.com/books/letusc/sourcecode](http://www.kicit.com/books/letusc/sourcecode). You are free to download them, improve

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them, change them, do whatever with them. If you wish to get solutions for the Exercises in the book they are available in another book titled 'Let Us C Solutions'. If you want some more problems for practice they are available in the book titled 'Let Us C Workbook'. As usual, new editions of these t

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