Please read the following passage, and answer the following the passage. The passage will apply to Questions 1 and 2.

Well you made it and you have hung up your shingle that you are a CPA and are prepared to take on new clients. You sit down at your desk, turn on your shiny new Dell Laptop with wireless connection, take a sip of your steamy hot Starbucks Coffee and gaze at that beautiful shiny new wooden desk (that set you back $1000). Just then the door flies open and this big 6’4” man with a ten gallon hat steps into your office. He has big old cowboy boots caked in dirt and a shiny rhinestone jacket and new Levi Dungarees. He sits down leans back and puts his dirty boots on that shiny new desk (size 14 of course).He says, “My name is Tex A. Slong, my business is cattle, and you have to have to help me. They are running all over the place.” You look at Mr. Slong be wildered, “what is running all over the place, also could you please take your boots down I cannot see your face.” “Oh, sorry , little lady (or son), the cattle, the cattle are everywhere, my wife says if I don’t do something she’ll leave me. Got one in my bedroom.” So you ask, “what happened? “ Tex answers, ”I don’t know, and my business is going to pots, I never have any cash to pay my creditors, I really need your help.” You ask Tex is he brought anything for your too look at and he pulls this crumply piece of paper from his wallet. “Here, I put this together in the car coming over here.”

