

# Student Activities Manual



YUKIKO ABE HATASA | KAZUMI HATASA  
SEIICHI MAKINO

# Nakama 1 Student Activities Manual Answer Key

**Wenbin Ji**



## **Nakama 1 Student Activities Manual Answer Key:**

Embark on a breathtaking journey through nature and adventure with Crafted by is mesmerizing ebook, Witness the Wonders in **Nakama 1 Student Activities Manual Answer Key** . This immersive experience, available for download in a PDF format ( Download in PDF: \*), transports you to the heart of natural marvels and thrilling escapades. Download now and let the adventure begin!

[https://www.splashdogs.com/book/scholarship/HomePages/math\\_kangaroo\\_2014\\_answers.pdf](https://www.splashdogs.com/book/scholarship/HomePages/math_kangaroo_2014_answers.pdf)

## **Table of Contents Nakama 1 Student Activities Manual Answer Key**

1. Understanding the eBook Nakama 1 Student Activities Manual Answer Key
  - The Rise of Digital Reading Nakama 1 Student Activities Manual Answer Key
  - Advantages of eBooks Over Traditional Books
2. Identifying Nakama 1 Student Activities Manual Answer Key
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Nakama 1 Student Activities Manual Answer Key
  - User-Friendly Interface
4. Exploring eBook Recommendations from Nakama 1 Student Activities Manual Answer Key
  - Personalized Recommendations
  - Nakama 1 Student Activities Manual Answer Key User Reviews and Ratings
  - Nakama 1 Student Activities Manual Answer Key and Bestseller Lists
5. Accessing Nakama 1 Student Activities Manual Answer Key Free and Paid eBooks
  - Nakama 1 Student Activities Manual Answer Key Public Domain eBooks
  - Nakama 1 Student Activities Manual Answer Key eBook Subscription Services
  - Nakama 1 Student Activities Manual Answer Key Budget-Friendly Options

6. Navigating Nakama 1 Student Activities Manual Answer Key eBook Formats
  - ePub, PDF, MOBI, and More
  - Nakama 1 Student Activities Manual Answer Key Compatibility with Devices
  - Nakama 1 Student Activities Manual Answer Key Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Nakama 1 Student Activities Manual Answer Key
  - Highlighting and Note-Taking Nakama 1 Student Activities Manual Answer Key
  - Interactive Elements Nakama 1 Student Activities Manual Answer Key
8. Staying Engaged with Nakama 1 Student Activities Manual Answer Key
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Nakama 1 Student Activities Manual Answer Key
9. Balancing eBooks and Physical Books Nakama 1 Student Activities Manual Answer Key
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Nakama 1 Student Activities Manual Answer Key
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Nakama 1 Student Activities Manual Answer Key
  - Setting Reading Goals Nakama 1 Student Activities Manual Answer Key
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Nakama 1 Student Activities Manual Answer Key
  - Fact-Checking eBook Content of Nakama 1 Student Activities Manual Answer Key
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements

- Interactive and Gamified eBooks

### **Nakama 1 Student Activities Manual Answer Key Introduction**

Nakama 1 Student Activities Manual Answer Key Offers over 60,000 free eBooks, including many classics that are in the public domain. Open Library: Provides access to over 1 million free eBooks, including classic literature and contemporary works. Nakama 1 Student Activities Manual Answer Key Offers a vast collection of books, some of which are available for free as PDF downloads, particularly older books in the public domain. Nakama 1 Student Activities Manual Answer Key : This website hosts a vast collection of scientific articles, books, and textbooks. While it operates in a legal gray area due to copyright issues, its a popular resource for finding various publications. Internet Archive for Nakama 1 Student Activities Manual Answer Key : Has an extensive collection of digital content, including books, articles, videos, and more. It has a massive library of free downloadable books. Free-eBooks Nakama 1 Student Activities Manual Answer Key Offers a diverse range of free eBooks across various genres. Nakama 1 Student Activities Manual Answer Key Focuses mainly on educational books, textbooks, and business books. It offers free PDF downloads for educational purposes. Nakama 1 Student Activities Manual Answer Key Provides a large selection of free eBooks in different genres, which are available for download in various formats, including PDF. Finding specific Nakama 1 Student Activities Manual Answer Key, especially related to Nakama 1 Student Activities Manual Answer Key, might be challenging as theyre often artistic creations rather than practical blueprints. However, you can explore the following steps to search for or create your own Online Searches: Look for websites, forums, or blogs dedicated to Nakama 1 Student Activities Manual Answer Key, Sometimes enthusiasts share their designs or concepts in PDF format. Books and Magazines Some Nakama 1 Student Activities Manual Answer Key books or magazines might include. Look for these in online stores or libraries. Remember that while Nakama 1 Student Activities Manual Answer Key, sharing copyrighted material without permission is not legal. Always ensure youre either creating your own or obtaining them from legitimate sources that allow sharing and downloading. Library Check if your local library offers eBook lending services. Many libraries have digital catalogs where you can borrow Nakama 1 Student Activities Manual Answer Key eBooks for free, including popular titles. Online Retailers: Websites like Amazon, Google Books, or Apple Books often sell eBooks. Sometimes, authors or publishers offer promotions or free periods for certain books. Authors Website Occasionally, authors provide excerpts or short stories for free on their websites. While this might not be the Nakama 1 Student Activities Manual Answer Key full book , it can give you a taste of the authors writing style. Subscription Services Platforms like Kindle Unlimited or Scribd offer subscription-based access to a wide range of Nakama 1 Student Activities Manual Answer Key eBooks, including some popular titles.

## **FAQs About Nakama 1 Student Activities Manual Answer Key Books**

How do I know which eBook platform is the best for me? Finding the best eBook platform depends on your reading preferences and device compatibility. Research different platforms, read user reviews, and explore their features before making a choice. Are free eBooks of good quality? Yes, many reputable platforms offer high-quality free eBooks, including classics and public domain works. However, make sure to verify the source to ensure the eBook credibility. Can I read eBooks without an eReader? Absolutely! Most eBook platforms offer web-based readers or mobile apps that allow you to read eBooks on your computer, tablet, or smartphone. How do I avoid digital eye strain while reading eBooks? To prevent digital eye strain, take regular breaks, adjust the font size and background color, and ensure proper lighting while reading eBooks. What the advantage of interactive eBooks? Interactive eBooks incorporate multimedia elements, quizzes, and activities, enhancing the reader engagement and providing a more immersive learning experience. Nakama 1 Student Activities Manual Answer Key is one of the best book in our library for free trial. We provide copy of Nakama 1 Student Activities Manual Answer Key in digital format, so the resources that you find are reliable. There are also many Ebooks of related with Nakama 1 Student Activities Manual Answer Key. Where to download Nakama 1 Student Activities Manual Answer Key online for free? Are you looking for Nakama 1 Student Activities Manual Answer Key PDF? This is definitely going to save you time and cash in something you should think about.

## **Find Nakama 1 Student Activities Manual Answer Key :**

*math kangaroo 2014 answers*

*math kangaroo questions 7to8*

~~*mathematical literacy grade 12 memo march 2014*~~

**math third itools**

*mathboard for go math grade 3*

**math n3 question papers**

*mathematical literacy paper grade 1november 2014*

*mathematical literacy final examination paper 1 2013*

*mathematical literacy grade 12 trial exam202013*

**mathematical literacy grade 12 exam papers march 2012**

**math kangaroo practice tests**

*mathematic paper 1 november 2014 grade 11*

*math makes sense student workbook answers*

**mathcounts 20national sprint round answer key**

mathematical literacy paper 1 limpopodoe november 2014

**Nakama 1 Student Activities Manual Answer Key :**

teen summer camp application form template jotform - Aug 03 2022

web customize and embed this free summer dance camp application form in your website to process summer camp applications online accept fee payments by card camp registration forms

**50 sample summer camp schedules in pdf ms word** - Jul 02 2022

web probably the easiest way to come up with a summer camp schedule is when you don t need to create it from scratch the sample summer camp schedule templates available in this post are ready to accommodate you with the best results

**camp scholarship application 11 examples format pdf** - Oct 05 2022

web 5 sample camp scholarship application 6 summer camp scholarship application format 7 summer camp scholarship application example 8 camp academic application form 9 camp financial assistance scholarship application 10 camp research claim real 11 summer arts stash scholarship application 12 summer

summer camp registration form template paperform - Dec 27 2021

web hit the use this template button to make this beautiful form template yours once the template lands in your paperform editor head over to the theme section and customize the look and feel of your form you can change fonts colors and navigation menu s type if you re running an international summer camp you can also translate your form

*free 31 summer camp application forms in pdf ms word* - Apr 11 2023

web free 31 summer camp application forms in pdf ms word xls 1 student summer camp application form 2 international summer camp application form 3 summer day camp application form 4 technology summer camp application form 5 summer camp registration application form 6 summer camp application form

*camp registration form template jotform* - Jun 01 2022

web football registration form a football registration form is a document that is used by sports teams at all levels to register new or returning players this free football registration form allows you to personalize your sports team registration form quickly and easily

*sample cover letter for a summer camp or ra job liveabout* - Mar 30 2022

web nov 29 2019 sample email cover letter for a summer camp or ra job this is an example of a cover letter for a summer camp job or ra position download the cover letter template compatible with google docs and word online or see below for



more examples

**30 summer camp application forms jotform** - Aug 15 2023

web summer camp application forms 33 templates as a summer camp director or coordinator you ve got your hands too full of activities to create a summer camp application form from scratch thankfully our drag and drop form builder lets you customize any of our sample summer camp applications forms in just a few clicks

*summer camp forms pdf templates* - Jul 14 2023

web use template soccer camp registration form the soccer camp registration form let parents register their kids to summer camps through collecting athlete personal and health information and parent contact details along with their consent regarding terms and conditions use template cheer camp registration form

camp scholarship application 11 examples format pdf examples - Jan 28 2022

web 11 camp scholarship application examples 1 summer camp scholarship application 2 day camp scholarship application 3 summer camp scholarship appeal formulare 4 camp scholarship your format 5 sample camping scholarship application 6 summer camp grants application format 7 summer camp scholarship

*free 31 summer camp application forms in pdf ms word* - Nov 06 2022

web this articles gives easy to edit forms of holiday camp application molds that are downloadable

**free 31 summer camp application forms in pdf ms word** - Feb 26 2022

web this item gives easy to edit forms the summer camp request templates such are downloadable

*summer camp volunteer application form template jotform* - Jun 13 2023

web 9 templates summer camp job applications are used to hire camp counselors and other camp staff if you re in charge of hiring counselors for your summer camp our free summer camp job applications will help you accept and organize applications online simply select one of the templates below to customize using our form builder

*free 31 summer camp application forms in pdf ms word xls sample* - Dec 07 2022

web this articles gives easy to edit forms in summer camp application templates that are downloadable

*free 31 summer camp application forms in pdf ms word* - Feb 09 2023

web this newsletter gives easy to edit forms of summer camp petition templates so will downloadable

**summer camp sample application registration sample regpack** - May 12 2023

web below you ll find a summer camp sample application form you can download and customize for your own use add your camp colors logo and other personal touches to make it yours and unique you might be wondering why we re offering a free paper application for your use at regpack we like to help camps as much as we can we

*free 31 summer camp application forms in pdf ms word* - Jan 08 2023

web free 31 summer camp application types in pdf ms word xls 1 student summer camp application form 2 internationally summer camp application form 3 summer day camp application form 4 technology summer camp application formulare 5 summer camp registration application form 6 summer camp application form

*summer camp application template free download* - Mar 10 2023

web mar 15 2023 your package should include 1 your summer camp application form 2 a copy of your resume or curriculum vitae 3 a letter of recommendation 4 proof of insurance 5 tuition confirmation schedule an interview before submitting your application package so the admissions staff can get to know you better good luck

**summer camp scholarship application template jotform** - Sep 04 2022

web apr 24 2002 every child deserves a memorable summer camp experience and jotform s summer camp scholarship application pdf template helps you make this goal a reality it automatically converts summer camp scholarship applications into

**the ultimate summer camp application guide camp leaders** - Apr 30 2022

web your first step hit the apply button to create your profile and start your application for your summer camp in america experience before you apply you might want to check out what roles are available at camp and whether you re eligible for camp leaders apply now

government study guide qua final exam copy - Nov 06 2022

web mar 1 2023 government study guide qua final exam as recognized adventure as with ease as experience virtually lesson amusement as without difficulty as promise can be gotten by just checking out a books government study guide qua final exam afterward it is not directly done you could recognize even more roughly this life roughly speaking

**government final exam study guide google docs** - Aug 15 2023

web determine how governments differ in geographic distribution of power particularly unitary confederal and federal types of government unitary central govt has all power can create lower levels of govt ex great britain federal

**e pdf government study guide qua final exam epub free** - Dec 27 2021

web aug 16 2023 government study guide qua final exam is available in our digital library an online access to it is set as public so you can get it instantly our books collection spans in multiple locations allowing you to get the most less latency time to download any of our books like this one

government study guide qua final exam vyboryformator - Mar 30 2022

web mar 7 2023 exam this manual presents a full length diagnostic test with answer keys answer analyses and self appraisal charts the diagnostic test is followed by reviews of all ged test subjects which emphasize proficiency in high school level math reading comprehension and writing skill as well as knowledge of social studies arts and

**government study guide qua final exam pdf uniport edu** - Dec 07 2022

web mar 14 2023 government study guide qua final exam 1 5 downloaded from uniport edu ng on march 14 2023 by guest  
government study guide qua final exam this is likewise one of the factors by obtaining the soft documents of this government study guide qua final exam by online

**us government final exam study guide 2020 flashcards quizlet** - Jul 02 2022

web study with quizlet and memorize flashcards containing terms like amendment anti federalists apportionment reapportionment and more fresh features from the 1 ai enhanced learning platform explore the lineup

**government study guide qua final exam pdf pdf** - Sep 04 2022

web jul 4 2023 government study guide qua final exam pdf getting the books government study guide qua final exam pdf now is not type of inspiring means you could not without help going bearing in mind ebook heap or library or borrowing from your links to gain access to them this is an no question simple means to specifically acquire

**government study guide qua final exam pdf uniport edu** - Oct 05 2022

web jun 9 2023 government study guide qua final exam 1 13 downloaded from uniport edu ng on june 9 2023 by guest  
government study guide qua final exam this is likewise one of the factors by obtaining the soft documents of this government study guide qua final exam by online you might not require more

**meslek memurluğu giriş sınavı geçmiş yıllara ait yazılı sınav** - Jan 28 2022

web türkiye cumhuriyeti dışişleri bakanlığı bakanlık personel meslek memurluğu giriş sınavı geçmiş yıllara ait yazılı sınav soruları meslek memurluğu giriş sınavı geçmiş yıllara ait yazılı sınav soruları meslek memurluğu giriş sınavı geçmiş yıllara ait yazılı sınav soruları 2020

**government study guide qua final exam pdf download only** - Feb 09 2023

web jun 19 2023 government study guide qua final exam pdf if you ally obsession such a referred government study guide qua final exam pdf ebook that will come up with the money for you worth get the no question best seller from us currently from several preferred authors if you want to hilarious books lots of novels tale jokes and more fictions

**government study guide qua final exam pdf** - Apr 11 2023

web essentials sie exam is a new test administered by finra beginning in october 2018 this exam is required as a prerequisite to each series level knowledge exam such as series 7 if you re prepping for the exam you need a trusted resource to ensure your very best performance securities industry essentials exam for dummies with online practice

**read online government study guide qua final exam free** - Jan 08 2023

web apr 10 2023 government study guide qua final exam can be one of the options to accompany you in imitation of having additional time it will not waste your time endure me the e book will definitely circulate you extra thing

**government final exam study guide government final exam study guide** - Jul 14 2023

web government final exam study guide government types rule of law the restriction of the arbitrary exercise of power by subordinating it to well defined and established laws restricting the use of power by an upper being discontinued and not used democracy a government that is ruled by an elected or chosen individual s who direct and rule

**government study guide qua final exam pdf 2023** - Jun 01 2022

web jun 13 2023 government study guide qua final exam pdf is available in our digital library an online access to it is set as public so you can download it instantly our books collection spans in multiple countries allowing you to get the most less latency time to download any of our books like this one kindly say the government study guide qua

read online government study guide qua final exam free - May 12 2023

web apr 11 2023 government study guide qua final exam now is not type of inspiring means you could not deserted going afterward book increase or library or borrowing from your friends to entry them this is an certainly simple means to specifically get guide by on line this online publication government study guide qua final exam can be one of

*government study guide qua final exam pdf download sbrick* - Apr 30 2022

web government study guide qua final exam pdf 2 4 downloaded from download sbrick com on january 21 2023 by guest weblatest information background knowledge videos and services find out more about the political work and goals of the federal government of germany government definition meaning merriam webster web1 the body of

government study guide qua final exam uniport edu - Feb 26 2022

web apr 29 2023 declaration government study guide qua final exam can be one of the options to accompany you behind having further time it will not waste your time take on me the e book will definitely tone you further concern to read just invest tiny times to admission this on line message government study guide qua final exam as

**american government final exam study guide flashcards** - Jun 13 2023

web study with quizlet and memorize flashcards containing terms like government federalism congress and more fresh features from the 1 ai enhanced learning platform explore the lineup

*u s government final study guide flashcards quizlet* - Mar 10 2023

web limits the powers of the federal government to those delegated to it by the constitution how a bill becomes a law 1 idea for a bill 2 writing an introduction to the bill 3 receives committee action 4 floor action 5 conference committee 6 both chambers vote on final version of the bill 7 president considers bill

**us government final exam study guide flashcards quizlet** - Aug 03 2022

web us government final exam study guide 5 0 2 reviews get a hint anti federalists click the card to flip those who favored strong state governments and a weak national government opposed the ratification of the u s constitution dh click the card to

flip

[accounting principles third canadian edition studylib net](#) - Oct 23 2023

web chapter 4 weygandt kieso kimmel trenholm kinnear accounting principles third canadian high school edition problem 4  
6a continued b 2008 2007 working capital 33 500 22 800 10 700 30 700 15 950 14 750 current ratio 33 500 22 800 1 47 1 30  
700 15 950 1 92 1 working capital is positive for 2008 and 2007 and the

**principles of financial accounting 3rd australian edition wiley** - Apr 05 2022

web as accounting is the language of business principles of financial accounting 3rd edition will teach students the value of  
accounting information in business and its integral role in business planning and growth the third edition thoroughly details  
the steps in the accounting cycle and the accounting process from recording business transaction

[accounting principles 13th edition wiley com](#) - Feb 03 2022

web accounting principles provides students with a clear introduction to fundamental accounting concepts with an emphasis  
on learning the accounting cycle from a sole proprietor perspective this product helps students get the most out of their  
accounting course by making practice simple streamlined learning objectives help students use

*principles of financial accounting canadian edition wiley* - Jul 08 2022

web buy or rent ebooks for a period of up to 150 days description the canadian edition of weygandt kieso kimmel trenholm  
kinnear atkins principles of financial accounting has been carefully developed to make the subject of

**accounting principles part 1 6th canadian edition wiley** - Aug 09 2022

web accounting principles sixth canadian edition enables students to become independent and successful learners by  
including a variety of additional resources more opportunities to use technology and new features that empower students to  
apply what they have learned in the classroom to the world outside the classroom

**accounting principles 3rd canadian edition wiley** - Sep 22 2023

web weygandt kieso kimmel trenholm kinnear accounting principles 3rd canadian edition

[accounting principles third canadian edition studylib net](#) - Jul 20 2023

web accounting principles third canadian edition advertisement weygandt kieso kimmel trenholm kinnear accounting  
principles third canadian edition solutions to chapter 3 homework brief exercise 3 2 a co b co supplies used 675 1 695 225 2  
145 supplies on hand may 31 2008 640 2 825 x 2 715 x 750

[weygandt principles of financial accounting canadian edition wiley](#) - Dec 13 2022

web solutions manual examview computerized test bank requires winzip or equivalent software test bank teacher s manual  
collaborative learning activities requires winzip or equivalent software interpreting financial statements questions and  
solutions zip files requires winzip or equivalent software

**weygandt kieso kimmel trenholm kinnear accounting principles 3rd** - Apr 17 2023

web accounting principles 3rd canadian edition home browse by chapter browse by chapter browse by resource browse by resource more information more information title home on wiley com how to use this site table of contents self assessment quizzes chapter 1 chapter 2 chapter 3 chapter 4 chapter 5 chapter 6 chapter 7

**accounting principles 3rd canadian edition solutioninn** - Jun 07 2022

web price 0 with free shipping accounting principles 3rd canadian edition by jerry j weygandt donald e kieso paul d kimmel barbara trenholm all matches solution library

*accounting principles 9th canadian edition wileyplus* - Sep 10 2022

web 98 95 can accounting principles 9th canadian edition empowers students to succeed by providing a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective

accounting principles 13th edition wiley - Mar 04 2022

web accounting principles provides students with a clear introduction to fundamental accounting concepts with an emphasis on learning the accounting cycle from a sole proprietor perspective this product helps students get the most out of their accounting course by making practice simple

accounting principles volume 1 9th canadian edition wiley - Oct 11 2022

web description accounting principles 9th canadian edition empowers students to succeed by providing a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective

accounting principles third canadian edition studylib net - Mar 16 2023

web weygandt kieso kimmel trenholm kinnear accounting principles third canadian edition solutions to exercises exercise 13 1 a high 60 85 low 41 45 b 0 75 c 1 000 x 60 41 60 410 d 59 25 1 24 60 49 closing price change e 9 837 x 100 983 700 shares f since the share price is up 17 80 over the 365 day

*weygandt principles of financial accounting canadian edition wiley* - Nov 12 2022

web weygandt principles of financial accounting canadian edition instructor companion site principles of financial accounting canadian edition home browse by chapter browse by resource more information solutions manual password protected assets need to register chapter 1 chapter 2 chapter 3 chapter 4 chapter 5 chapter 6

**accounting principles 3rd canadian edition wiley** - Jun 19 2023

web welcome to the website for accounting principles third canadian edition by jerry weygandt donald kieso paul kimmel barbara trenholm and valerie kinnear this website gives you access to the rich tools and resources available for this text you

can access these resources in two ways using the menu at the top select a chapter

*principles of financial accounting canadian edition wiley* - Jan 02 2022

web buy or rent ebooks for a period of up to 150 days description the canadian edition of weygandt kieso kimmel trenholm kinneer atkins principles of financial accounting has been carefully developed to make the subject of

*accounting principles volume 1 8th canadian edition wiley* - Jan 14 2023

web our top selling introductory accounting product accounting principles helps students succeed with its proven pedagogical framework technical currency and an unparalleled robust suite of study and practice resources

*accounting principles 3rd canadian edition instructor* - Feb 15 2023

web accounting principles 3rd canadian edition home browse by chapter browse by chapter browse by resource browse by resource more information more information title home on wiley com how to use this site table of contents resources zipped files requires winzip or equivalent software password protected assets need to

accounting principles third canadian edition studylib net - May 18 2023

web sep 1 2023 weygandt kieso kimmel trenholm kinneer accounting principles third canadian edition answers to questions 1 a under the time period assumption an accountant is required to determine the relevance of each business transaction to specific accounting periods and its effects on those periods

**wild fundamental accounting principles pfa 3e mcgraw hill asia** - May 06 2022

web fundamental accounting principles and principles of financial accounting 3rd edition is written to enhance students mastery and application of concepts to real world applications the recognition measurement disclosure and reporting of revenues receivables and investments follow the guiding principles of international accounting

accounting principles third canadian edition studylib net - Aug 21 2023

web weygandt kieso kimmel trenholm kinneer accounting principles third canadian edition answers to questions 1 the balance in total owner s equity should not equal the balance in the cash account the balance in owner s equity is increased by investments made by the owner and earnings retained in the business