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FLOYD A. BEAMS, PhD, authored the first edition of Advanced Accounting in 1979 and actively revised his text through the next six revisions and twenty-one years while maintaining an active professional and academic career at Virginia Tech where he rose to the rank of Professor, retiring in 1995. Beams earned his BS and MA degrees from the University of Nebraska, and a PhD from the University of ...

The approach used by Hoyle, Schaefer, and Douppnik in the new edition allows students to think critically about accounting, just as they will do while preparing for the CPA exam and in their future careers. With this text, students gain a well-balanced appreciation of the Accounting profession. As Hoyle 12e introduces them to the field's many aspects, it often focuses on past controversies and present resolutions. The text continues to show the development of financial reporting as a product of intense and considered debate that continues today and into the future. The writing style of the eleven previous editions has been highly praised. Students easily comprehend chapter concepts because of the conversational tone used throughout the book. The authors have made every effort to ensure that the writing

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style remains engaging, lively, and consistent which has made this text the market leading text in the Advanced Accounting market. The 12th edition includes an increased integration of IFRS as well as updated accounting standards.

Advanced Accounting delivers an in-depth, comprehensive introduction to advanced accounting theory and application, using actual business examples and relevant news stories to demonstrate how core principles translate into real-world business scenarios. Clearly defined and logically organized Learning Objectives aid in student comprehension, while highlighted Related Concepts illustrate how individual concepts fit into the larger picture. Short answer questions throughout the chapter allow students to test their knowledge before reaching the more in-depth end-of-chapter questions, promoting a deeper understanding of both technical and conceptual aspects of the field. Written by active accounting researchers, this text brings clarity and flexibility to the central ideas underlying business combinations, consolidated financial statements, foreign currency transactions, partnerships, non-profit accounting and more. This new Seventh Edition has been updated to reflect the latest changes to FASB and GASB standards, allowing students to build a skill set based on up-to-date practices. With a student-oriented pedagogy designed to enhance comprehension, promote engagement, and build real-world understanding, this user-friendly book provides an essential foundation in current advanced accounting methods and standards.

The Sixth Edition of *ADVANCED FINANCIAL ACCOUNTING*, by Baker/Lembke/King continues its strong coverage of the topics, its well-known clarity of presentation, and its



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integrated coverage based on continuous case examples. The text is highly illustrated with complete presentations of worksheets, schedules, and financial statements so that students can see the development of each new topic. In the chapters covering consolidation subsequent to the date of combination, the three alternative methods of the parent company's accounting for the investment --basic equity, cost, and fully adjusted equity-- are presented in each chapter and appendices to provide the opportunity to cover the differences in the methods, and to see how the consolidated financial statements are the same regardless of the method the parent company uses to account for the investment. The two international chapters include a comprehensive discussion of accounting for foreign currency derivatives and other forms of derivatives such as interest swaps and options used in today's business arena. The governmental and not-for-profit chapters are comprehensive in their coverages of accounting and financial reporting for these entities, based on the most current GASB pronouncements. The text can be described as: (a) very comprehensive in coverage of advanced accounting topics, (b) extensively illustrated with worksheets and other learning tools, (c) clearly written for students' learning, (d) a very large variety of end-of-chapter materials for homework selections, and (e) current and complete in its coverage of accounting and reporting standards from the FASB and the GASB. Because Advanced Financial Accounting is often taken by students who plan to take the CPA exam, numerous end-of-chapter materials are provided in the formats as tested on the CPA exam. A wide variety of multiple-choice questions, cases requiring written presentations, and other objective answer format materials is provided.

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The approach used by Hoyle, Schaefer, and Douplik in the new edition allows students to think critically about accounting, just as they will do while preparing for the CPA exam and in their future careers. With this text, students gain a well-balanced appreciation of the accounting profession. As Hoyle 13e introduces them to the field's many aspects, it often focuses on past controversies and present resolutions. The text continues to show the development of financial reporting as a product of intense and considered debate that continues today and into the future. The writing style of the twelve previous editions has been highly praised. Students easily comprehend chapter concepts because of the conversational tone used throughout the book. The authors have made every effort to ensure that the writing style remains engaging, lively, and consistent, which has made this the market-leading text in advanced accounting. For the first time in the series, the 13th edition will include SmartBook, making study time as productive and efficient as possible. Also included are new algorithmic problems for each chapter, improved test banks, and updated accounting standards.

For undergraduate and graduate courses in advanced accounting. An in-depth guide to accounting that reflects the most up-to-date business developments. This comprehensive textbook addresses practical financial reporting problems while reflecting recent business developments and changes in accounting standards. This edition has been rewritten to align with the Financial Accounting Standards Board Accounting Standards Codification.

This document contains a record of the oral and written testimony of witnesses at a Chicago (Illinois) Congressional hearing on the Job Opportunities and Basic Skills (JOBS) Training

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Program. Witnesses at the hearing included officials from various Illinois programs funded by the JOBS program, government officials, and unemployed persons. They testified that the high state match of funds and services works against the successful implementation of the JOBS program and the requirements of the Family Support Act of 1988 are burdensome. Witnesses noted that in times of recession, the states simply do not have enough money to set up the matches for federal funds. Witnesses also stated that the JOBS program's requirement that participants engage in 20 hours per week of education is unrealistic because most literacy programs or postsecondary programs require less than 20 hours of classroom work but presume home study time. The 20-hour rule works against participants improving their skills. Proposed changes in the JOBS legislation to lessen the amount of state money required and to make program requirements more flexible are included in these proceedings. (KC)

Fundamentals of Advanced Accounting, 2/e is ideal for those schools wanting to cover 12 chapters in their advanced accounting course. Typically, this course covers 5-6 consolidations chapters, two foreign currency chapters, two partnership chapters, and 2-3 governmental and not-for-profit chapters. Fundamentals of Advanced Accounting boasts the same great assets that have made the authors' longer Advanced Accounting a success, including the incorporation of the latest FASB pronouncements, the integration of skill preparation for the new CPA exam, and of course, great authorship. This edition also includes an update on the Financial Accounting Standard Board (FASB), in conjunction with the International Accounting Standards Board, which enacted the following two statements of financial accounting standards (SFAS) that will affect significantly the accounting and financial reporting for

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business combinations: SFAS 141R, “Business Combinations” (to replace SFAS 141). SFAS 160, “Noncontrolling Interests and Consolidated Financial Statements” (to replace Accounting Research Bulletin 51).

This title builds on the student's background from a first course in logic design and focuses on developing, verifying, and synthesizing designs of digital circuits. The Verilog language is introduced in an integrated, but selective manner, only as needed to support design examples.

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