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Libby/Libby/Short wrote this text based on their belief that the subject of financial accounting is inherently interesting, but financial accounting textbooks are often not. They believe most financial accounting textbooks fail to demonstrate that accounting is an exciting field of study and one that is important to future careers in business. When writing this text, they considered career relevance as their guide when selecting material, and the need to engage the student as their guide to style, pedagogy, and design. Libby/Libby/Short is the only financial accounting text to successfully implement a real-world, single focus company approach in every chapter. Students and instructors have responded very favorably to the use of focus companies and the real-world financial statements. The companies chosen are engaging and the decision-making focus shows the relevance of financial accounting regardless of whether or not the student has chosen to major in accounting.

Guiding students through the complexities of advanced accounting, Advanced Financial Accounting, helps students to develop a professional approach to accounting issues. This classic text provides everything students need to understand the core issues of advanced accounting. With a focus on the direct method of consolidation this text provides examples and problem material for students to understand this complex and demanding topic.

Building upon previous editions of Advanced Accounting, author Debra C. Jeter continues to deliver a balanced and detailed approach to the conceptual and technical aspects of advanced accounting. This new $\frac{Page 5}{7}$

and enhanced edition features more in-depth information about international accounting, the upcoming globalization of accounting standards, changes with FASB's, and the latest developments and differences between U.S. GAAP and IFRS. As always, the text also includes comprehensive coverage of all three methods of consolidated financial reporting (cost, partial equity, complete equity).

Guiding students through the complexities of advanced accounting, Advanced Financial Accounting, helps students to develop a professional approach to accounting issues. This classic text provides everything students need to understand the core issues of advanced accounting. With a focus on the direct method of consolidation this text provides examples and problem material for students to understand this complex and demanding topic. Long known for its authoritative and comprehensive coverage, this new edition is thoroughtly updated to reflect the most recent International Financial Reporting Standards. This new edition also includes a number of new pedagogical features, making it even more appealing to students. Providing excellent practice for UFE professional exams this text includes competency based cases that challenge students to exercise professional judgment from a wide range of functional areas.

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 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 $\frac{Page\ 67}{}$

objective answer format materials is provided.

Advanced Financial Accounting provides a comprehensive treatment of current financial reporting in the UK and is the leading textbook for second and third year courses in universities and also for advanced examinations of the professional accounting bodies. This new edition has been fully revised for developments in UK accounting over the last three years, including the issue of all new reporting standards up to and including FRS 15 together with financial reporting exposure drafts and discussion papers issued by the ASB. This edition is a major revision and now contains greater coverage standards issued by the International Accounting Standard Committee and includes discussion of controversial topics such as: the development of ASB draft statement of principles, and Accounting for deferred taxation Business Combinations. Chapters have been edited to reduce material of purely historical interest in order to allow greater coverage of the current regulatory framework and relevant controversies.

The Eleventh Edition of Advanced Financial Accounting is an up-to-date, comprehensive, and highly illustrated presentation of the accounting and reporting principles and procedures used in a variety of business entities. Every day, the business press carries stories about the merger and acquisition mania, the complexities of modern business entities, new organizational structures for conducting business, accounting scandals related to complex business transactions, the foreign activities of multinational firms, the operations of governmental and not-for-profit entities, and bankruptcies of major firms. Accountants must understand and know how to deal with the accounting and reporting ramifications of these issues.

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