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Richard Baker, Theodore Christensen, David Cottrell

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Essentials of Advanced Financial Accounting is an up-to-date and highly illustrated presentation of the accounting and reporting principles and procedures used in a variety of business entities. The book is ideal for instructors who have only a single term or semester to teach the core elements of the advanced accounting material that is most frequently represented on the CPA exam; this text contains the essential information on consolidations, multinational entities, partnerships, and governmental and not-for-profit entities. Most one-term courses are unable to cover all the topics included in a traditional comprehensive advanced accounting text. In recognition of time constraints, this text is structured to provide the most efficient use of the time available, while maintaining all the learning support and ancillary materials that cover these essential topics. For students and instructors who would like to cover a wider set of topics, we invite you to examine our comprehensive text, *Advanced Accounting*, which is now in its ninth edition.

The text is highly illustrated with complete presentations of worksheets, schedules, and financial statements so that students can see the development of each topic. Inclusion of all recent FASB and GASB pronouncements and the continuing deliberations of the authoritative bodies provide a current and contemporary text for students preparing for the CPA Examination and current practice. The book's building block approach introduces concepts with simple examples and then gradually introduces complexity, allowing students to easily keep pace with the material.

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