

# Accounting For Lawyers Herwitz Instructor Ebook

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the concise edition of herwitz and barrett s accounting for lawyers responds to the numerous requests from teachers of one and two credit accounting for lawyers courses these teachers have been seeking a briefer less detailed casebook which their students would find easier to master in the limited class time available the concise edition is more than one third shorter than the full edition the concise edition however is not merely an abridgment of the full version but rather a self contained casebook specifically designed for the shorter accounting for lawyers courses the concise edition stands entirely on its own making no reference to the full edition and providing complete though more limited coverage of the field despite the overall substantial reduction in the text the concise edition contains some special added material designed to ease the introduction of the students to several of the core topics in the field for example the subject of extraordinary items is introduced with a look at how differently general motors and jersey standard handled the reporting of their respective gains upon the sale many years ago of identical 50 holdings of ethyl stock on a different front some students may find that the complex issue of inter period tax allocation is illuminated by a description of intra period allocation of tax expense in connection with the presentation of extraordinary items on a net of tax basis the concise edition features a substantial reduction in both text and principal cases to some extent that is accomplished by eliminating topics that students are likely to encounter in other courses for example issuance of stock or the treatment of stock dividends which are thoughtfully presented in the full third edition but can be left to the courses in corporations or corporate finance but it should be noted that there is virtually no reduction in the problems in the concise edition which incorporates all the old favorites from the second edition of the casebook plus the new problems added in the full third edition and even restores a few problems from earlier editions another substantially reduced section is the extensive review in the full edition of the many sources of accounting principles and the hierarchy of the various authoritative promulgations in addition as mentioned the concise edition cuts back on the number of principal cases in order to reduce the reading burden for the students in shorter accounting courses although the most relevant and instructive judicial opinions have been retained and most of the omitted authorities are at least summarized in the text with more than fifty adoptions since the publication of the second edition in 1997 herwitz and barrett s accounting for lawyers has continued the tradition and leadership in the field which its earliest predecessor the first casebook on accounting for law students pioneered more than fifty years ago the full edition of accounting for lawyers strives to make the materials as understandable as possible taking as its audience the law student with no accounting background e g english or philosophy majors the concise edition accentuates this emphasis in an effort to ease the task of students who have less time to devote to the subject of course the concise edition follows the learn by doing approach of professors herwitz and barrett using financial statements to illustrate various concepts and providing comprehensive problems for class discussion in every chapter the concise edition also utilizes herwitz and barrett s

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