

Advanced Accounting Halsey

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the most reader friendly text on the market advanced accounting 8e brings real world accounting topics to the student s level presenting advanced concepts and issues in a flexible step by step approach this is the only advanced book that completely separates the following three major concepts dealt with in the consolidations area 1 the general concept of consolidating 2 the concept of a non controlling interest and 3 the change or no change in basis of accounting concepts for business combinations separating these concepts makes it much easier for students than having to simultaneously learn multiple concepts

for junior senior level courses in advanced accounting this in depth presentation of consolidation explains each topic with a discussion of contemporary accounting theory and practice an abundance of examples and illustrations e g partial working papers illustrative financial statements account analyses journal entries schedules etc are integrated throughout the text to support concepts described in the narrative the seventh edition features updated implementation procedures for new developments in accounting and new financial accounting and reporting standards new reflects the input of two new authors drawing on their knowledge of the subject matter and teaching experience to bring a new perspective to the book and new ideas for presentations that work in the classroom new describes fasb changes to consolidations and business combinations updates the earnings per share section to reflect fasb statement no 128 updates sections on disclosures about business segments to include fasb statement no 131 updates the foreign currency section for derivatives and hedging activities under fasb statement no 133 prepares students for accounting under forthcoming pronouncem

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