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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 objective answer format materials is provided.

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.

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.

In 2011 the World Bank—with funding from the Bill and Melinda Gates Foundation—launched the Global Findex database, the world's most comprehensive data set on how adults save, borrow, make payments, and manage risk. Drawing on survey data collected in collaboration with Gallup, Inc., the Global Findex database covers more than 140 economies around the world. The initial survey round was followed by a second one in 2014 and by a third in 2017. Compiled using nationally representative surveys of more than 150,000 adults age 15 and above in over 140 economies, The Global Findex Database 2017: Measuring Financial Inclusion and the Fintech Revolution includes updated indicators on access to and use of formal and informal financial services. It has additional data on the use of financial technology (or fintech), including the use of mobile phones and the Internet to conduct financial transactions. The data reveal opportunities to expand access to financial services among people who do not have an account—the unbanked—as well as to promote greater use of digital financial services among those who do have an account. The Global Findex database has become a mainstay of global efforts to promote financial inclusion. In addition to being widely cited by scholars and development practitioners, Global Findex data are used to track progress toward the World Bank goal of Universal Financial Access by 2020 and the United Nations Sustainable Development Goals. The database, the full text of the report, and the underlying country-level data for all figures—along with the questionnaire, the survey methodology, and other relevant materials—are available at www.worldbank.org/globalfindex.

Solutions to Problems Advanced Accounts Vol-1

The approach used by Hoyle, Schaefer, and Doupnik 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 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.

A comprehensive guide to alternative investments that reveals today's latest research and strategies Historically low interest rates and bear markets in world stock markets have generated intense interest in alternative investments. With returns in traditional investment vehicles relatively low, many professional investors view alternative investments as a means of meeting their return objectives. Alternative Investments: Instruments, Performance, Benchmarks, and Strategies, can put you in a better position to achieve this difficult goal. Part of the Robert W. Kolb Series in Finance, Alternative Investments provides an in-depth discussion of the historic performance, benchmarks, and strategies of every major alternative investment market. With contributions from professionals and academics around the world, it offers valuable insights on the latest trends, research, and thinking in each major area. Empirical evidence about each type of alternative investment is featured, with research presented in a straightforward manner. Examines a variety of major alternative asset classes, from real estate, private equity, and commodities to managed futures, hedge funds, and distressed securities Provides detailed insights on the latest research and strategies, and offers a thorough explanation of historical performance, benchmarks, and other critical information Blends knowledge from the conceptual world of scholars with the pragmatic view of practitioners in this field Alternative investments provide a means of diversification, risk control, and return enhancement and, as such, are attractive to many professional investors. If you're looking for an effective way to hone your skills in this dynamic area of finance, look no further than this book.

This successful textbook is highly regarded, especially in programs that want a solid, comprehensive text for students who sit for the CPA exam. The book is loosely organized into five sections which allow for flexibility in sequencing the topics. Many of the topics are illustrated by examples using a continuous case involving a fictitious company called Peerless Products Corporation and its subsidiary, Special Foods, Inc.

The perspective of this book is to present "ethics" as a conversation about how we decide what is good or bad, right or wrong. It is a collection of conversations employed by educators to assist accounting students in developing their understanding of accounting's ethical aspects and to help them develop into critical thinkers who consider the ethical complexities of the function of accounting in human society. Because we are social beings, ethics is a central human concern, since it involves determining the ethicality of human actions and their effect on other individuals, as well as determining the collective societal acceptance or rejection of an action. Thus, the book's primary goal is to call attention to the intersectionality of accounting and ethics and to encourage students and researchers to consider the ethical implications of accounting decisions. The book contains a diversity of perspectives within which discussions of accountants' and accounting's ethical responsibilities may occur. The contributing authors were deliberately chosen for their diverse perspectives on whence moral guidance for accounting may come. Each chapter stands on its own and represents the thinking of its authors. The book is not a primer on correct behavior for accountants but a place where educators may spur the conversation along.

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