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He received a BS degree in accounting at San Jose State University, a MAcc degree in tax at Brigham Young University, and a PhD in accounting from the University of Georgia. Professor Christensen has authored and coauthored articles published in many journals including The Accounting Review, Journal of Accounting Research,

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at the University of Buckingham, where he was Head of the Department of

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Accounting and Finance for more than a decade. He was formerly a Senior Lecturer in Accountancy at what is now Cardiff University and has taught at the London School of Economics as well as at universities in Canada, Singapore and the West Indies. an imprint of [www.pearson-books.com](http://www.pearson-books.com) Advanced Financial Accounting Lewis and Pendrill

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The title of this book is Advanced Financial Accounting and it was written by Richard Baker, Theodore Christensen, David Cottrell. This particular edition is in a Hardcover format. This books publish date is Dec 13, 2010 and it has a suggested retail price of \$99.92. It was published by McGraw-Hill Education and has a total of 1120 pages in the book.

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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 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

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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.

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given the recent rapid pace of the authoritative bodies in dealing with major issues having far-reaching 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. The key strengths of this text are the clear and readable discussions of concepts and the detailed demonstrations of concepts through illustrations and explanations. The many favorable responses to prior editions from both students and instructors confirm our belief that clear presentation and comprehensive illustrations are essential to learning the sophisticated topics in an advanced accounting course.

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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

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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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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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