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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.

?This book contains a collection of research papers on accounting information systems including their strategic role in decision processes, within and between companies. An accounting system is a complex system composed of a mix of strictly interrelated elements such as data, information, human resources, IT tool, accounting models and procedures. Accounting information systems are often considered the instrument by default for accounting automation. This book aims to sketch a clear picture of the current state of AIS research, including design, acceptance and reliance, value-added decision making, interorganizational links, and process improvements. The contributions in this volume emphasize that AIS has grown into a powerful strategic tool. The book provides evidence for this observation by examining a wide range of current issues ranging from theory development in AIS to practical applications of accounting information systems. In particular it focuses on themes of growing interest in the realm of XBRL and Financial Reporting, Management Information Systems, IT/IS Audit and IT/IS Compliance. The book will be of interest to financial and managerial accountants and IT/IS practitioners, including information systems managers and consultants.

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.

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