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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 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 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 fundamentals of advanced accounting 4 e is ideal for those schools wanting to cover 12 chapters in their advanced accounting course this brief yet concise text allows students to think critically about accounting just as they will do preparing for the cpa exam with this text students gain a well balanced appreciation of the accounting profession the text continues to show the development of financial reporting as a product of intense and considered debate that continues today and into 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