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with the International Accounting Standards Board, which enacted the following two statements of financial accounting standards (SFAS) that will affect significantly the accounting and financial reporting for business combinations: SFAS 141R, “Business Combinations” (to replace SFAS 141). SFAS 160, “Noncontrolling Interests and Consolidated Financial Statements” (to replace Accounting Research Bulletin 51).

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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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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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