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**Shasha Hu**



## **CengageNow For Wahlen/Jones/Pagach's Intermediate Accounting Reporting Analysis 1st Edition:**

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provides a basis for comparison and analysis while Point Counterpoint features present contrasting perspectives on controversial accounting topics Through CPA Exam Simulations and other web based activities students conduct research prepare reports communicate financial information and apply critical thinking and decision making skills This streamlined text presents a core body of knowledge verified through research with academicians and practitioners While maintaining a preparer based approach the text introduces a user orientation that emphasizes analysis and interpretation of financial statements New The Second Edition has been updated to include all the latest FASB statements and opinions Current accounting standards have been fully integrated to ensure all data examples and end of chapter assignments are current and accurate In the Second Edition several companies featured in the chapter opening Financial Reporting Cases have been replaced to highlight recent events and trends in business accounting For instance Nike replaces Transmeta in the chapter on Intangible Assets with a look at how Nike s purchase of Converse counted on the intangibles brought by Converse s retro style comeback The authors introduce cash flow early in the text in Chapter 5 and again in Chapter 19 while integrating the topic throughout all the chapters Updated Point Counterpoint features which present the opposing viewpoints of prominent financial professionals on controversial accounting topics have been updated to include coverage of stock options Chapter 18 on Dilutive Securities and Earnings per Share has been significantly revised to address changes to share based compensation made in FASB Statement No 123 Revised in 2004 this statement now requires fair value accounting for employee stock options Chapter ending CPA adapted simulations model the simulations found on the new Uniform CPA exam In addition through a partnership with Efficient Learning Systems CPAexcel students using Intermediate Accounting will have access to online simulations that function in the same way as CPA exam simulations CPAexcel also allows students to practice other skills and sequences required on the new CPA exam with feedback and assessment that let students know where they need to focus their review efforts Coverage of ethics and corporate responsibility issues includes dedicated chapter sections on ethics critical thinking questions tied to learning objectives end of chapter cases and unique Point Counterpoint features which present the opposing viewpoints of prominent financial professionals on controversial accounting topics Check Your Understanding review questions at the end of each major section offer the opportunity for concise step by step reinforcement of section topics before moving on to the next section End of chapter assignment materials while requiring students to prepare statements and solve problems based on quantitative data also include skills based components designed to develop students communication research analysis and decision making skills Bridge tutorial software integrated with the text s review chapter Chapter 1 includes a series of interactive tutorials designed to reinforce accounting transactions review the debit credit mechanism and provide a foundation for the preparation of financial statements Part of the eStudy CD and automatically packaged with new Intermediate Accounting texts this resource helps close the gap between introductory and intermediate accounting

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