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Includes index & glossary.

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Clear. Accurate. Current. The new twelfth edition of Financial and Managerial Accounting: A Basis for Business Decisions unites this texts long-running standard of excellence with a thorough revision reflecting contemporary concepts and issues in accounting. The managerial accounting section has been expanded making this book appropriate for the 50/50 split accounting principles courses that employ a corporate approach. The hallmarks of this text continue to be exceptional balance between the preparer and user points of view, excellent real-world examples that do not distract students from the text narrative, and clear writing style. This is a reflection of the authors and their well-known dedication to accounting education.

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As our eyes are drawn upward to the skyline of great cities, it's important to remember that these impressive constructions are able to reach such heights only because their foundations are strong. In much the same way, being successful in the business world begins with fundamental courses like financial and managerial accounting. It is only when students have a firm grasp of concepts like the accounting cycle and managerial decision making that they have a base on which to stand, a strong foundation on which to grow. In this edition, as before, the Williams team has revised the text with a keen eye toward the principle of helping students establish the foundation they will need for future success in business. However, through new coverage of International Financial Reporting Standards and a revised globalization chapter, the Williams book also introduces students to larger themes and evolving concerns. This dual emphasis allows students to keep their eyes trained upward even as they become solidly grounded in accounting fundamentals--

Issues in Financial Accounting addresses the controversial issues in financial accounting that have been debated by the preparers, users, auditors and regulators of financial statements. Henderson provides the best balance of technical and theoretical coverage in any Financial Accounting text on the market today, with its presentation of real-world examples, current debates and the underlying rationale for the accounting concepts demonstrated. Throughout the text, academic studies and professional accounting research are referenced to also provide a critical understanding of historical debates in financial accounting. The new 15th edition covers significant recent developments to the accounting standards in Australia and is based on the AASB standards and interpretations that have been issued up to the end of 2012. This includes the Australian Accounting Standard Board's (AASB) program of changes to make accounting standards equivalent to International Financial Reporting Standards.