



Accounting

2014–2015 Catalog

www.cengageasia.com

 **CENGAGE**
Learning®

Cengage Learning Asia

introducing the new . . .



**CENGAGE
TECHNOLOGY
EDITION**



Cengage Technology Editions are being launched to support educators and learners in making a smooth transition from print to digital learning and instruction.

These hybrid editions combine full ebooks or digital solutions packages with print editions for maximum flexibility and benefits, including:

- *integrated print and digital learning media*
- *enhanced student-teacher interactions*
- *engaged students, improved learning experiences and better outcomes*
- *a growing and interconnected pool of best-selling titles from Cengage Learning*

Cengage Technology Editions offer the best in print and digital content to create the kinds of blended learning experiences that are fast gaining popularity among students. These editions provide hybrid alternatives to best-selling titles from Cengage Learning in disciplines such as Business and Economics, Science and Mathematics, Social Sciences and Humanities, and more.

Contents

Accounting

Accounting Information Systems	2
Accounting Theory	8
Advanced Accounting.....	9
Auditing	11
College Accounting.....	18
Computerized Accounting	21
Cost Accounting	25
Ethics	29
Financial Accounting	31
Financial Statement Analysis.....	53
General Accounting.....	60
Intermediate Accounting.....	60
Management Accounting.....	64
MYOB	75
Payroll Accounting.....	76
Principles of Accounting.....	77
Survey of Accounting	94
Combined Author/Title Index.....	97

Order form/pricelist is available upon request through Cengage Learning Representative.

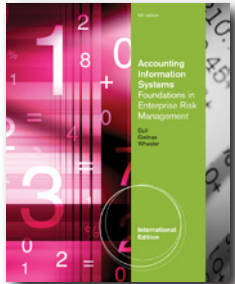
Special price requests for class adoption are subject to approval. Please contact your Cengage Learning Representative for details.

Information contained in this catalog is correct at the time of printing.

Prices are subject to change without prior notice.

ACCOUNTING

ACCOUNTING INFORMATION SYSTEMS



New Edition in June 2014

eBook

ACCOUNTING INFORMATION SYSTEMS, 9E Foundations in Enterprise Risk Management, International Edition

Richard B. Dull, *Clemson University*; Ulric J. Gelinas, *Bentley University*; Patrick Wheeler, *University of Missouri*

Today's accounting professionals must help organizations identify enterprise risks and provide assurance for information systems. ACCOUNTING INFORMATION SYSTEMS: FOUNDATIONS IN ENTERPRISE RISK MANAGEMENT, 9E, International Edition helps students develop a solid foundation in enterprise risk management as it relates to business processes and their information systems. The book's proven coverage centers around three of the areas most critical in accounting information systems today: enterprise systems, e-Business systems, and controls for maintaining those systems. The book is written clearly to help students easily grasp even the most challenging topics. They will explore today's most intriguing AIS topics to see how they relate to business processes, information technology, strategic management, security, and internal controls. The 9th edition provides students with the tools and processes for organizing and managing information. Whether you desire an emphasis on enterprise risk management, a solid understanding of databases and REA, or a background in systems development, ACCOUNTING INFORMATION SYSTEMS: FOUNDATIONS IN ENTERPRISE RISK MANAGEMENT, 9E, International Edition offers a solid foundation to students.

NEW TO THIS EDITION

- **AS5 and COBIT 4.1:** The text was updated throughout to reflect applicable professional standards, such as Auditing Standard No. 5, control frameworks, such as COBIT 4.1, and relevant technology developments.
- **MORE TECHNOLOGY EXAMPLES:** New technology application examples have been added in the 8th edition that relate to database controls and database keys.
- **UPDATE on PERVASIVE CONTROLS:** The coverage on pervasive controls has been revised to provide an overview and show how they apply in a manual environment before describing their manifestation as IT general controls.
- The coverage of decision-aids, data warehouses, and their control implications have been expanded in the 8th edition.

FEATURES

- **TECHNOLOGY SUMMARIES/APPLICATIONS:** Technology Summaries and Technology Applications within each chapter present real-world perspectives of how today's leading companies are using current IT processes related to the chapter's content. Students see the impact of technology on the operation and control of AIS.
- **KEY THEMES:** Three key themes--enterprise systems, e-Business systems, and controls--are integrated throughout the text and identified by margin icons making these topics, which are critical to accounting information systems, easier to identify and follow. Students clearly see the importance of these areas and their impact on the growing field of accounting information systems.
- **PRACTICAL END-OF-CHAPTER MATERIALS:** A variety of Practical End-of-Chapter Materials guide students in effective practice and review with an expansive choice of summaries, Key Terms, review questions, discussion questions, and problems.
- **EMPHASIS ON ENTERPRISE SYSTEMS AND E-BUSINESS:** An emphasis on Enterprise Systems and E-Business provides a focused look at SAP R/3 ERP software and with strong coverage of business-to-business and business-to-consumer concepts and applications.
- **FOCUS ON INTERNAL CONTROL OF ENTERPRISE RISK MANAGEMENT:** An in-depth focus on Internal Control of Enterprise Risk Management provides

the thorough coverage students need to fully understanding this area that's particularly crucial for businesses struggling to meet the requirements of the Sarbanes-Oxley Act.

CONTENTS

Part I: UNDERSTANDING INFORMATION SYSTEMS.

1. Introduction to Accounting Information Systems. 2. Enterprise Systems. 3. Electronic Business (E-business) Systems. Part II: ORGANIZING AND MANAGING INFORMATION.

4. Documenting Information Systems. 5. Database Management Systems. 6. Relational Databases and SQL. Part III: ENTERPRISE RISK MANAGEMENT. 7. Controlling Information Systems: Introduction to Enterprise Risk Management and Internal Control. 8. Controlling Information Systems: Introduction to Pervasive and General Controls. 9. Controlling Information Systems: Business Process and Application Controls. Part IV: BUSINESS PROCESSES.

10. The Order Entry/Sales (OE/S) Process. 11. The Billing/Accounts Receivable/Cash Receipts (B/AR/CR) Process. 12. The Purchasing Process. 13. The Accounts Payable/Cash Disbursements (AP/CD) Process. 14. The Human Resources (HR) Management and Payroll Processes (IPP). 15. Integrated Production Processes. Part V: REPORTING WITH AND ACQUIRING AN ACCOUNTING INFORMATION SYSTEM.

16. General Ledger and Business Reporting (GL/BR) Process. 17. Acquiring and Implementing Accounting Information Systems. Supplements.

© 2012, 696pp, Paperback, 9780538469326



New Edition in July 2014

eBook

BUILDING ACCOUNTING SYSTEMS USING ACCESS 2010, INTERNATIONAL EDITION, 8E

James T. Perry, University of San Diego

BUILDING ACCOUNTING SYSTEMS USING ACCESS 2010, International Edition provides a concrete foundation for database theory and shows students how to construct effective accounting systems. Concepts and theories come alive through detailed Access 2010 screenshots and illustrations. Online tutorials provide instant feedback and help student's master concepts in a step-by-step manner. This textbook also offers detailed coverage of REA modeling, exploring the relationships among assets, transactions, and agents. Using Microsoft Access, your students will develop the knowledge and skills to design accounting systems that deliver timely, accurate, and complete information to decision makers.

NEW TO THIS EDITION

- Thoroughly updated to match all the changes in Microsoft Access 2010. NEW directions, NEW instructions, NEW figures and NEW screen shots are provided throughout.
- NEW Chapter (12): A Complete Accounting System for a Merchandising Company has been added to this edition. In addition to creating a subsidiary ledger, students also create a balance sheet and income statement with this new edition.
- More emphasis is given to topics like database design, controls, and how to get the most and best information out of an accounting system.
- Complex topics such as action queries and macros are integrated throughout the chapters instead of appearing only in the last chapter to provide students with a deeper understanding.

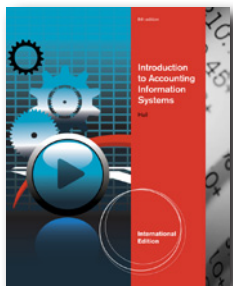
FEATURES

- Concepts and theories come alive through detailed Access 2010 screenshots and illustrations.
- Step-by-step guidance in the chapters helps students work through the examples at their own pace to build a simple accounting system.
- Real-world accounting examples and exercises keep students engaged and help them apply their new skills.
- Online tutorials provide instant feedback and help student's master key concepts.
- REA modeling is covered in detail.

CONTENTS

1. Introduction to Microsoft Access. 2. Databases and Accounting Systems. INTRODUCTION. 3. Creating, Populating, and Displaying Tables. INTRODUCTION TO TABLES. 4. Creating and Using Queries. INTRODUCTION TO QUERIES. 5. Creating and Using Forms. 6. Creating and Using Reports. 7. Introduction to Data Modeling for Accounting Information Systems. 8. Sales/Collection Process. 9. Acquisition/Payment Process. 10. Human Resources Process. 11. Financing Process. 12. Complete Accounting Information System for Merchandising Company.

© 2012, 672pp, Paperback, 9781111571283



CENGAGE
TECHNOLOGY
EDITION

Coming Soon!

eBook

INTRODUCTION TO ACCOUNTING INFORMATION SYSTEMS, INTERNATIONAL EDITION, 8E

James A. Hall, Lehigh University

Ideal for understanding the accounting information systems and related technologies you'll use in your business career, Hall's INTRODUCTION TO ACCOUNTING INFORMATION SYSTEMS, 8E, International Edition includes an emphasis on ethics, fraud, and the modern manufacturing environment.

The book focuses on the needs and responsibilities of accountants as end users of systems, systems designers, and auditors. This text completely integrates Sarbanes-Oxley as it affects internal controls and other relevant topics. This new edition also includes discussions on the risks and advantages of cloud computing, the differences between the accounting system needs of small and large companies, and a thorough update of PART II: TRANSACTION CYCLES AND BUSINESS PROCESSES.

NEW TO THIS EDITION

- **REVISED CHAPTER ONE:** Chapter One: The Information System: An Accountant's Perspective has been simplified and shortened by eliminating the introductory material on systems theory. The author has also reduced the level of detail regarding centralized versus distributed processing.
- **NEW CLOUD COMPUTING COVERAGE:** Cloud computing issues have been integrated throughout the textbook, as needed. Issues surrounding cloud computing are introduced in Chapter One and discussed in more detail within Chapter Twelve: Electronic Commerce Systems and Chapter Fifteen: IT Controls Part I: Sarbanes-Oxley and IT Governance.
- **UPDATED CHAPTER THREE:** Chapter Three: Ethics, Fraud, and Internal Controls has been revised to be compliant with SAS 109. SAS 78, which was the official pronouncement and the basis for this chapter, was replaced with SAS 109.
- **REVISED PART II: TRANSACTION CYCLES AND BUSINESS PROCESSES:** Chapters 4 thru 6 have been significantly revised to more clearly distinguish between small business systems and large corporate systems. While both small and large companies use technology, the mix of manual activities to automation generally differs with firm size. This mix is a continuum where, at one end smaller companies rely more on manual activities and controls whereas at the other end larger companies rely more heavily on automation and computer controls. The focus of this aspect of the chapters will be on how the risks and control issues change as the mix of manual activities and automaton changes.

FEATURES

- **CONCEPTUAL FRAMEWORK:** ACCOUNTING INFORMATION SYSTEMS, 8th Edition employs a

conceptual framework to emphasize the professional and legal responsibility of accountants, auditors, and management for the design, operation, and control of AIS applications. The conceptual framework presented in this book distinguishes AIS applications that are legally subject to specific internal control standards from those that are not.

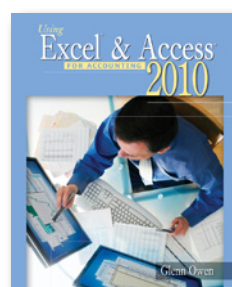
- **EVOLUTIONARY APPROACH:** Because there are always multiple accounting systems in circulation at any given time, this text presents the salient aspects of five models that relate to both legacy and state-of-the-art systems to prepare students for what they might encounter in their careers. The five models covered are: 1. manual processes, 2. flat-file systems, 3. the database approach, 4. the resources, events, and agents (REA) model, 5. enterprise resource planning systems.
- **INTERNAL CONTROLS EMPHASIS:** The book presents a conceptual model for internal control based on Statement on Auditing Standards (SAS) No. 109 and the Committee of Sponsoring Organizations of the Treadway Commission (COSO) frameworks. This SAS 78/COSO model is used to discuss control issues for both manual processes and computer-based information systems (CBIS). Three chapters (Chapters 15, 16 and 17) are devoted to the control of CBIS.
- **EXPOSURE TO SYSTEMS DESIGN AND DOCUMENTATION TOOLS:** This book examines various approaches and methodologies used in systems analysis and design, including structured design, object-oriented design, computer-aided software engineering (CASE), and prototyping.
- **VARIOUS DOCUMENTATION TECHNIQUES:** Various documentation techniques such as data flow diagrams (DFDs), entity relationship diagrams (ERDs), as well as system and program flowcharts are covered to specify the key features of systems. Multiple systems design and documentation cases and assignments develop the students' competency with these tools.
- **TRANSACTION ANALYSIS APPROACH:** The author's transaction analysis approach to AIS focuses on sources of data, key tasks, accounting records, and internal controls that comprise business cycles.

CONTENTS

PART I: OVERVIEW OF ACCOUNTING INFORMATION SYSTEMS. 1. The Information System: An Accountant's Perspective. 2. Introduction to Transaction Processing.

3. Ethics, Fraud, and Internal Control. **PART II: TRANSACTION CYCLES AND BUSINESS PROCESSES.** 4. The Revenue Cycle. 5. The Expenditure Cycle Part I: Purchases and Cash Disbursements Procedures. 6. The Expenditure Cycle Part II: Payroll Processing and Fixed Asset Procedures. 7. The Conversion Cycle. 8. Financial Reporting and Management Reporting Systems. **PART III: ADVANCED TECHNOLOGIES IN ACCOUNTING INFORMATION.** 9. Database Management Systems. 10. The REA Approach to Business Process Modeling. 11. Enterprise Resource Planning Systems. 12. Electronic Commerce Systems. **PART IV: SYSTEMS DEVELOPMENT ACTIVITIES.** 13. Managing the Systems Development Life Cycle. 14. Construct, Deliver, and Maintain Systems Project. **PART V: COMPUTER CONTROLS AND AUDITING.** 15. General IT Controls Part I: Sarbanes-Oxley and IT Governance. 16. General IT Controls Part II: Security and Access. 17. General IT Controls Part III: Systems Development, Program Changes, Application Controls. Glossary. Subject Index.

© 2013, 840pp, Paperback, 9781133187981



New Edition in February 2014

eBook

USING EXCEL & ACCESS FOR ACCOUNTING 2010 (WITH STUDENT DATA CD-ROM), 3E

Glenn Owen, Allan Hancock College

USING EXCEL & ACCESS FOR ACCOUNTING 2010 teaches students how businesses use spreadsheets and databases in accounting. It explains how to use these tools in solving real accounting problems and is written in a step-by-step format, with plenty of screenshots making it easy to follow. This textbook presents a tour of Microsoft Excel, along with an explanation of how that software is used in business. Next, a "Basics" chapter provides students with an immediate

opportunity to begin using Excel with a real accounting problem and concept. The same process follows for chapters that teach Microsoft Access.

NEW TO THIS EDITION

- All instructions and figures have been updated to match Microsoft® Office 2010. The new edition allows students to take advantage of the user-friendly design and features of Microsoft Office 2010 to prepare them for what they will see in the workplace.
- New Chapter: “Other Topics: Present/Future Values, Predicting Costs, & Allowance for Uncollectable Account” has been added to the Excel section of the book to help students make calculations and create projections.
- New Student Demo Videos: The author has created many student demonstration videos to help students visualize Excel and Access processes. Students will see icons in the margin throughout the textbook that reference these videos. The videos include audio and show step-by-step illustrations of business processes explained in this text. Videos are available at no additional cost on the companion web site: www.cengage.com/accounting/owen.
- New Grading Rubrics: These help instructor’s grade cases in the end-of-chapter material and link each case requirement and event to a specific student learning outcome. These rubrics will be available on the instructor companion web site: www.cengage.com/accounting/owen.
- Snick’s Board Shop is a new case that has been added to end-of-chapter homework to provide instructors with more assignment options.

FEATURES

- A case featuring Wine Depot carries throughout all chapters. Through this case, students gain experience using Excel and Access with realistic information. New to this edition is another case, Snick’s Board Shop.
- The documenter feature in Microsoft Access allows students to prove they have made important control changes like input masks, validation rules and default values. Excel’s grouping feature expands the student’s understanding of budget development.
- A continuing case problem is used within the chapter presentation that helps students see the application of Excel and Access features while encouraging real experience with the software.

- “Trouble?” paragraphs anticipate likely questions and provide students with the information necessary to resolve the problem and continue on.
- The text’s step-by-step format keeps students on track, with plenty of screen shots making it easy to follow.

CONTENTS

1. Excel Tour. 2. Excel Basics. 3. Financial Statement Analysis. 4. Depreciation. 5. Loan and Bond Amortization. 6. Cash Budgeting. 7. Other Topics: Present/Future Values, Predicting Costs, & Allowance for Uncollectable Accounts. 8. Access Tour. 9. Access Basics. 10. Tables. 11. Queries. 12. Forms. 13. Reports.

© 2012, 384pp, Paperback, 9781111532673



eBook

USING PEACHTREE COMPLETE 2012 FOR ACCOUNTING (WITH DATA FILE AND ACCOUNTING CD-ROM), 6E

Glenn Owen, Allan Hancock College

USING PEACHTREE COMPLETE 2012 FOR ACCOUNTING reinforces basic accounting concepts in an interactive case setting while developing students’ proficiency with PEACHTREE COMPLETE 2012 software by Sage. This well-organized and concise text provides a self-paced, step-by-step environment in which students use PEACHTREE COMPLETE 2012 to create financial statements and other reports to reinforce accounting concepts and to see how computer software can be used to make business decisions.

NEW TO THIS EDITION

- Two additional comprehensive problems in Chapters 7 and 11: Bridgette Sweet Photography and Crystal Clear Pools are service-related companies for which the student creates a new Peachtree file and adds

business events to produce financial statements and reports. These also present excellent assessment opportunities.

- **Demonstration Videos:** These videos help students visualize Peachtree processes. These demonstrations are referenced by a demonstration video icon in the margin. These demonstrations are stand-alone, full-action videos with audio showing step-by-step illustrations of business processes explained in this text. The demonstrations are available on the companion Web site.

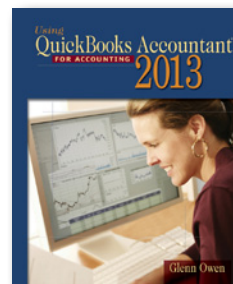
FEATURES

- **GRADING RUBRICS:** These help instructors grade cases in the end-of-chapter material and link each case requirement and event to a specific student learning outcome. These rubrics are available on the instructor companion web site.
- This text has been fully updated for use with Peachtree Complete 2012 software. Each new text comes packaged with a CD containing an academic version of Peachtree Complete 2012 software and a separate CD with student data files. This gives students hands-on experience as they complete problems and cases throughout the text.
- **Video Demonstrations,** created by author Glenn Owen and posted at the companion website, walk students through the software in an easy-to-follow manner.
- Chapters 6 - 11 have an exercise about Boston Catering. Each part of the case is independent of the others allowing instructors the flexibility to assign a whole case or focus on separate concepts.
- An engaging narrative style throughout the text clearly conveys the importance of accounting topics and software in today's business world. Students see how and why systems operate with multiple applications.
- A step-by-step building block approach breaks instruction into manageable segments as the book walks students through what they need to do next to master the accounting and Peachtree skills.
- Throughout the text, an emphasis on service and merchandising businesses is highlighted with margin icons that clearly guide students and instructors to service or merchandising applications within the text's comprehensive coverage.

CONTENTS

Part I: GETTING STARTED WITH PEACHTREE. 1. An Interactive Tour of Peachtree. 2. Preparing a Balance Sheet Using Peachtree. 3. Preparing an Income Statement and Statement of Retained Earnings Using Peachtree. 4. Preparing a Statement of Cash Flows Using Peachtree. 5. Creating Supporting Reports to Help Make Business Decisions. Part II: CREATING A PEACHTREE FILE TO RECORD AND ANALYZE BUSINESS EVENTS. 6. Setting up Your Business's Accounting System. 7. Cash-Oriented Business Activities. 8. Additional Business Activities. 9. Adjusting Entries and Bank Reconciliations. 10. Budgeting. 11. Reporting Business Activities. Appendix 1: Payroll Taxes. Index.

© 2013, 432pp, Paperback, 9781133627289



NEW EDITION!

eBook

USING QUICKBOOKS ACCOUNTANT 2013 (WITH CD-ROM AND DATA FILE CD-ROM), 12E

Glenn Owen, Allan Hancock College

USING QUICKBOOKS ACCOUNTANT 2013 FOR ACCOUNTING teaches fundamental accounting concepts and principles while developing students' proficiency with the market-leading accounting software, QuickBooks Accountant 2013 by Intuit. This well-organized and concise textbook teaches the technology and application of accounting skills by illustrating how accounting information is created and used.

NEW TO THIS EDITION

- This book has been updated to reflect the newest software functionality in Quickbooks Accountant 2013.

FEATURES

- **GRADING RUBRICS:** These help instructors grade cases in the end-of-chapter material and link each case requirement and event to a specific student-learning outcome. These rubrics will be available on the instructor companion web site.
- **Video Demonstrations,** created by author Glenn Owen and posted at the companion website, walk students through the software in an easy-to-follow manner.
- Chapters 6 – 11 have an exercise about Boston Catering. Each part of the case is independent of the others, allowing instructors the flexibility to assign a whole case or focus on separate concepts.
- An engaging narrative style throughout the text clearly conveys the importance of accounting topics and software in today's business world. Students see how and why systems operate with multiple applications.
- "Trouble?" features throughout each chapter help students anticipate common mistakes and avoid these stumbling points.
- A step-by-step building block approach breaks instruction into manageable segments as the book walks students through what they need to do next to master the accounting and QuickBooks skills.
- Throughout the text, an emphasis on service and merchandising businesses is highlighted with margin icons that clearly guide students and instructors to service or merchandising applications within the text's comprehensive coverage.
- Introduce payroll accounting in optional appendix: This edition's optional Payroll Accounting appendix teaches one of the most significant facets of organizations. An additional appendix covers traditional accounting with debits and credits for instructors who wish to integrate this material.

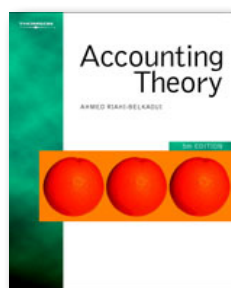
CONTENTS

Part I: GETTING STARTED WITH QUICKBOOKS ACCOUNTANT. 1. An Interactive Tour of QuickBooks Accountant. 2. Preparing a Balance Sheet Using QuickBooks Accountant. 3. Preparing an Income Statement Using QuickBooks Accountant. 4. Preparing a Statement of Cash Flows Using QuickBooks Accountant. 5. Creating Supporting Reports to Help Make Business Decisions. Part II: CREATING A QUICKBOOKS ACCOUNTANT FILE TO RECORD AND ANALYZE

BUSINESS EVENTS. 6. Setting Up Your Business's Accounting System. 7. Cash-Oriented Business Activities. 8. Additional Business Activities. 9. Adjusting Entries. 10. Budgeting. 11. Reporting Business Activities. 12. Managing Fixed Assets. Appendix A: Payroll Taxes. Appendix B: Traditional Accounting: Debits and Credits. Index.

© 2014, 432pp, Paperback, 9781285089454

ACCOUNTING THEORY



ACCOUNTING THEORY, 5E

Ahmed Raihi-Belkaoui, University of Illinois, Chicago

This fifth edition of *Accounting Theory* presents the principal approaches and proposed solutions to the problem of formulating an accounting theory and brings the book up to date with the latest theoretical developments. Accounting theory is a highly complex subject for students to understand. No single generally accepted theory has been created, despite many attempts. Different assumptions and methodologies have resulted in a variety of frameworks, which some experts find acceptable. But it is vital to uphold the consistent standards that define the nature, function and scope of financial statements and the techniques for producing them. To understand how accounting theories are constructed and verified is to understand the essence of accounting.

NEW TO THIS EDITION

- All chapters revised with developments to the empirical accounting literature.
- A new chapter has been added on the structure of an accounting theory from a philosophy of science point of view.

- The current Chapter 11 has been divided into two separate chapters, one dealing with predictive approaches to theory and the other with positive theory in accounting research.
- Material on the accounting profession and international accounting theory has been redistributed throughout the book as appropriate.

FEATURES

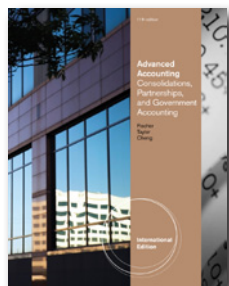
- Explains the paradigmatic nature of accounting research.
- Applies a philosophy of science approach to explaining accounting practices.
- Discusses future trends in accounting.
- Presents a critical analysis of the context of the contemporary accounting profession.

CONTENTS

1. The history and development of accounting. 2. The nature and uses of accounting. 3. The structure of an accounting theory. 4. The traditional approaches to the formulation of an accounting theory. 5. The regulatory approach to the formulation of an accounting theory. 6. A conceptual framework for financial accounting and reporting. 7. Postulates, concepts and principles in accounting. 8. Fairness, disclosure and future trends in accounting. 9. Research perspectives in accounting. 10. Accounting: a multiple paradigm science. 11. The events and behavioral approaches. 12. The predictive approach to theory. 13. Positive accounting theory. 14. Current-value accounting. 15. General price-level accounting. 16. Alternative asset-valuation and income-determination models.

© 2004, 576pp, Paperback, 9781844800292

ADVANCED ACCOUNTING



eBook

ADVANCED ACCOUNTING, 11E Consolidations, Partnerships, and Government Accounting, International Edition

Paul M. Fischer, *University of Wisconsin - Milwaukee*; William J. Tayler, *University of Wisconsin - Milwaukee*; Rita H. Cheng, *University of Wisconsin - Milwaukee*

Offer your students the most authoritative, comprehensive coverage of advanced accounting topics available with Fischer/Taylor/Cheng's ADVANCED ACCOUNTING: CONSOLIDATIONS, PARTNERSHIPS, AND GOVERNMENT ACCOUNTING, 11E, International Edition. Fully revised to incorporate the latest FASB statements and their impact on consolidations, ADVANCED ACCOUNTING, 11E, International Edition combines sound theoretical foundations with a hands-on, learn-by-example approach that has established this text as the prominent leader in today's advanced accounting classrooms. ADVANCED ACCOUNTING: CONSOLIDATIONS, PARTNERSHIPS, AND GOVERNMENT ACCOUNTING, 11E, International Edition, closely links theory and practice, helping students visualize the application of theories through numerous actual examples common in today's accounting. The text's proven focus on conceptual understanding and clear presentation style make even the most complex topics approachable. Proven end-of-chapter questions not only reinforce major concepts and issues from each chapter but they also challenge students to think critically and expand their reasoning skills. Only ADVANCED ACCOUNTING: CONSOLIDATIONS, PARTNERSHIPS, AND GOVERNMENT ACCOUNTING, 11E, International Edition, uses a horizontal approach to consolidations, the format most commonly used in the business world. A common coding for eliminations and adjustments enables students to recall worksheet

adjustments quickly from one chapter to the next. Integrated coverage of Excel® with a step-by-step tutorial and Electronic Online Working Papers prepare students to master this important business software tool. A trusted preparation resource for the CPA exam, **ADVANCED ACCOUNTING**, 11e, International Edition provides the knowledge your students need for successful professional careers in today's global economy.

NEW TO THIS EDITION

- Thoroughly updated in accordance with FASB Codification: Throughout the text, updates have been made to reflect FASB Codification.
- Expanded Fair Value Coverage: Discussion of fair value has been enhanced and revised for topics including contingent assets and liabilities, fair value hedges, and Fair Value Option.
- NEW IASB Perspective feature: Where appropriate throughout a chapter, a box will appear labeled "IASB Perspective." Inside the box will be commentary regarding how standards per the IASB differ with U.S. GAAP and/or where IASB proposals may differ. Updates regarding the "Perspective" will be communicated via internet access as developments occur.
- Detailed discussion of the six U.S. Federal Trade Commission merger types: (Backward Vertical Integration, Forward Vertical Integration, Horizontal Merger, Product Extension Merger, Market Extension Merger, Conglomerate Merger).
- The current positions of the Financial Accounting Standards Board (FASB), the International Accounting Standards Board (IASB) and the SEC are set forth regarding the convergence to IFRS.
- Updated section on Accounting for the General Fund with new material on the five classifications of fund balances (no spendable, restricted, committed, assigned, and unassigned).
- Added coverage of the Great Recession and its consequences.
- NEW Appendix: This appendix applies the equity method to non-consolidated (influential) investments and coverage includes fair value option.
- Over 25% of end of chapter materials are revised or replaced.

FEATURES

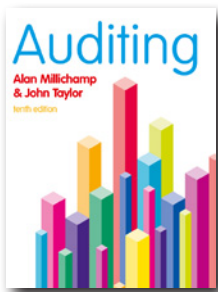
- Updates reflect the newest FASB standards 141r and 160: FASB standards and updates for Business Consolidations ensure this edition offers the latest information for your course. Excellent explanations of the effect of these updates and their impact on Financial Accounting make certain your students understand the principles presented.

CONTENTS

PART 1 COMBINED CORPORATE ENTITIES AND CONSOLIDATIONS. 1. Business Combinations: New Rules for a Long-Standing Business Practice. 2. Consolidated Statements: Date of Acquisition. 3. Consolidated Statements: Subsequent to Acquisition. 4. Intercompany Transactions: Merchandise, Plant Assets, and Notes. 5. Intercompany Transactions: Bonds and Leases. 6. Cash Flows, EPS, and Taxation. 7. Special Issues in Accounting for an Investment in a Subsidiary. 8. Subsidiary Equity Transactions; Indirect and Mutual Holdings. Special Appendix 1. Accounting for Influential Investments. PART 2 MULTINATIONAL ACCOUNTING AND OTHER REPORTING CONCERNS. 9. The International Accounting Environment. Module: Derivatives and Related Accounting Issues. 10. Foreign Currency Transactions. 11. Translation of Foreign Financial Statements. 12. Interim Reporting and Disclosures about Segments of an Enterprise. PART 3 PARTNERSHIPS. 13. Partnerships: Characteristics, Formation, and Accounting for Activities. 14. Partnerships: Ownership Changes and Liquidations. PART 4 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING. 15. Governmental Accounting: The General Fund and the Account Groups. 16. Governmental Accounting: Other Governmental Funds, Proprietary Funds, and Fiduciary Funds. 17. Financial Reporting Issues. 18. Accounting for Private Not-for-Profit Organizations. 19. Accounting for Not-for-Profit Colleges and Universities and Health Care Organizations. PART 5 FIDUCIARY ACCOUNTING. 20. Estates and Trusts: Their Nature and the Accountant's Role. 21. Debt Restructuring, Corporate Reorganizations, and Liquidations.

© 2012, 1152pp, Paperback, 9780538480291

AUDITING



AUDITING, 10E

Alan Millichamp, *Former lecturer at the University of Wolverhampton*
; John R. Taylor, *Leeds Metropolitan University*

Now in its tenth edition, *Auditing* is a comprehensive textbook which provides thorough up-to-date coverage of auditing in an accessible style. The book clearly explains the key features of auditing in short, easily readable sections that promote effective learning. The increasing content of auditing courses has led to a need for a broad textbook which is aimed at the needs of today's auditing students. With this in mind, *Auditing* is a concise but thorough approach to understanding of auditing and practice. *Auditing* is ideally suited for auditing modules on undergraduate, postgraduate and professional courses in accounting and finance throughout the world. It is also ideal for use by practitioners on professional auditing courses.

FEATURES

- Excellent pedagogical features supplied including: case studies to further engage students throughout the text, student self-testing questions, examination questions, and key concepts highlighted throughout the text.
- Analysis of the auditing provisions within the Companies Act 2006, crucial in the light of recent changes.
- Updated coverage of the revised International Auditing Standards issued by the Auditing Practices Board.
- An outline of recent changes to the relevant Financial Reporting Standards issued by the Accounting Standards board.
- The final chapter, Chapter 32: Current Issues, now considers highly topical issues which the audit

profession is currently debating and which is increasingly becoming subject to examination.

CONTENTS

1 Introduction to auditing – the why of auditing 2 Corporate governance 3 The statutory framework for auditing 4 Accounting requirements of the Companies Act, 2006 5 Auditing and accounting standards and guidelines 6 Ethical standards and rules of professional conduct 7 Quality control in audit firms 8 Accepting appointment as auditors 9 Accounting systems and internal controls 10 Audit planning, audit risk and materiality 11 Audit evidence and using the work of an expert 12 Audit testing, sampling and analytical review procedures 13 Systems-based auditing 14 Business risk approach to auditing 15 The audit of assets 16 The audit of liabilities 17 Auditing and computers 18 Audit working papers 19 Internal audit 20 Errors, frauds and unlawful acts 21 Related parties 22 Use of service organisations 23 Subsequent events and Going Concern 24 Management representations 25 The final review stage of the audit 26 Auditors' reports to shareholders 27 Auditors' reports to directors and management 28 Group accounts 29 Auditors' liability 30 Review engagements and non-audit assurance assignments 31 Value for money, performance evaluation, environmental reporting and corporate social responsibility reporting assignments 32 Current issues

© 2012, 528pp, Paperback, 9781408044087



NEW EDITION!

eBook

AUDITING, 9E

A Risk- Based Approach to Conducting a Quality Audit, International Edition (with ACL CD-ROM)

Karla Johnstone, *University of Wisconsin, Madison*; Audrey Gramling, *Bellarmine University*; Larry E. Rittenberg, *University of Wisconsin, Madison*

The auditing profession has seen substantial changes

in the last few years. For example, the AICPA and the IAASB have issued clarified standards that harmonize auditing standards in the U.S. (for non-public entities) and internationally. The Committee of Sponsoring Organizations (COSO) of the Treadway Commission has issued an updated Internal Control–Integrated Framework. The AICPA recently issued new audit sampling guidance. Prepare your students for these changes by using Johnstone/Gramling/Rittenberg’s *AUDITING: A RISK-BASED APPROACH TO CONDUCTING QUALITY AUDITS*, 9E, International Edition. *AUDITING*, 9E, International Edition reflects the clarified auditing standards and the newest PCAOB standards, discusses COSO’s updated Internal Control–Integrated Framework, integrates discussion of fraud risk throughout the text, and features entirely new and significantly revised end-of-chapter problems. In addition, students will gain valuable experience by using the professional ACL auditing software that is packaged with each new text. The new edition also offers CengageNOW as an online homework solution. *AUDITING*, 9E, International Edition helps your students understand the full range of auditing issues in the evolving global environment.

NEW TO THIS EDITION

- **NEW: CengageNOW:** CengageNOW is a powerful course management and online homework tool that provides robust instructor control and customization to optimize the learning experience and meet desired outcomes. End-of-chapter items from the textbook are available in CengageNOW, along with tools to help students study more efficiently. Additionally, selected homework that requires essay-type or other written answers in the text have been revised to preserve and enhance the conceptual elements of the problem while better structuring the item to aid in student analysis, decision making skills, and grading.
- **New: Incorporates All AICPA and IAASB Clarified Auditing Standards:** The text has been significantly revised to reflect the clarified standards. A new feature (CHAPTER 5, Appendix) articulates the relationship between AICPA, IAASB, and PCAOB standards. Where relevant, the text compares and contrasts key differences between standards. Select end-of-chapter problems require students to review the Appendix to Chapter 5, access relevant standards, and answer related questions.
- **New: Audit Sampling Guidance:** The AICPA issued new audit sampling guidance in 2012. A newly revised CHAPTER 8 incorporates all relevant changes in terminology and sampling procedures.
- **New: Restructuring Of Chapters Containing Transaction Cycles (Chapters 9-13):** Each chapter covering one of the primary transaction cycles has been restructured and contains a unifying framework to address key audit activities. These activities include identifying significant accounts, disclosures, and relevant assertions; identifying and assessing inherent risks, fraud risks and control risks; using preliminary analytical procedures to identify possible material misstatement; determining appropriate responses to identified risks of material misstatement; determining appropriate tests of controls and considering results of tests of controls; and determining and applying appropriate and sufficient substantive audit procedures.
- **New: Chapter Devoted Solely To Other Services Provided By Audit Firms:** The first 16 chapters of the text include discussion of the audit opinion formulation process and cover topics relevant to integrated and financial statement audits. The NEW Chapter 17 covers other services, including describing non-audit attestation services, review engagements, compilation engagements, assurance on interim financial information, special considerations for reporting, agreed-upon procedures, financial forecasts and projections, pro forma financial information, forensic accounting, and sustainability reporting.
- **Revised: Advanced Topics Concerning Complex Audit Judgments:** This revised CHAPTER 16 covers a variety of important, complex audit judgments including determining materiality; resolving detected financial statement misstatements; distinguishing between material weaknesses and significant deficiencies in internal control; assessing the quality of a client’s internal audit function; identifying and describing concepts of fair value and impairment, including goodwill impairment; and considering approaches to auditing significant management estimates.
- **Updated: End-of-Chapter Problems:** This material has been thoroughly updated and streamlined to be much more user friendly. The end-of-chapter problems are organized into the following categories: True-False Questions, Multiple-Choice Questions, Review and

Short Case Questions, Contemporary and Historical Cases, Application Activities, Academic Research Cases, Ford and Toyota Case, and ACL Cases.

- **Enhanced: Emphasis on Fraud:** A newly revised Chapter 2 introduces the topic of fraud very early in the text, and this important topic is emphasized in relevant chapters and end-of-chapter problems throughout the text. CHAPTER 2 covers the risk of fraud and mechanisms to address fraud, including regulation, corporate governance, and audit quality.
- **Revised: Emphasis on Internal Control:** A newly revised chapter 3 discusses the importance of internal control to quality reporting and auditing and provides complete coverage of the Committee of Sponsoring Organizations (COSO) of the Treadway Commission's updated Internal Control—Integrated Framework issued in 2013.
- **Renewed: Emphasis on Audit Quality:** As reflected in the new text title, the text focuses on audit quality, including the determinants of audit quality that are introduced through the Financial Reporting Council Audit Quality Framework in chapter 2. The text applies elements of this framework throughout selected chapters, with a particular focus in the chapter on completing the audit (chapter 14).

CONTENTS

1. Auditing: Integral to the Economy. 2. The Risk of Fraud and Mechanisms to Address Fraud: Regulation, Corporate Governance, and Audit Quality. 3. Internal Control over Financial Reporting Management's Responsibilities and Importance to the External. Auditors 4. Professional Liability and the Need for Quality Auditor Judgments and Ethical Decisions. 5. Professional Auditing Standards and the Audit Opinion Formulation Process. 6. A Framework for Audit Evidence. 7. Planning the Audit: Identifying and Responding to the Risks of Material Misstatement. 8. Specialized Audit Tools: Sampling and Generalized Audit Software. 9. Auditing the Revenue Cycle. 10. Auditing Cash and Marketable Securities. 11. Auditing Inventory, Goods and Services, and Accounts Payable: The Acquisition and Payment Cycle. 12. Auditing Long-Lived Assets: Acquisition, Use, Impairment, and Disposal. 13. Auditing Debt Obligations and Stockholders' Equity Transactions. 14. Activities Required in Completing a Quality Audit. 15. Audit Reports on Financial Statements. 16. Advanced Topics Concerning Complex Auditing Judgments. 17.

Other Services Provided by Auditing Firms.

© 2014, 912pp, Paperback, 9781285176178



eBook

AUDITING AND ASSURANCE, 3E A Business Risk Approach

Christine Jubb, Deakin University

This text provides an introduction to the audit process within the context of business risk. It prepares students to succeed in the evolving nature of the auditing profession and the environment in which it operates. The text examines audit regulations, concepts and practices as they apply in today's technological, systems-oriented environment. The third edition of Auditing and Assurance maintains the themes developed previously; the text has also been updated to reflect the evolving nature of the auditing profession and the environment in which it operates.

NEW TO THIS EDITION

- Fully updated for Australian 'Clarity' auditing standards
- Review engagements integrated throughout rather than being treated in a separate chapter
- New concluding chapter on complex auditing judgements
- New chapter on results of control testing and their implications for subsequent substantive tests of account balances
- Reference to Standard Business Reporting (XBRL) and audit implications where relevant

FEATURES

- Sustainability reporting, and assurance on that reporting, integrated throughout the new edition
- Biltrite case study using real audit software, Audit Command Language, integrated on CD Rom as well

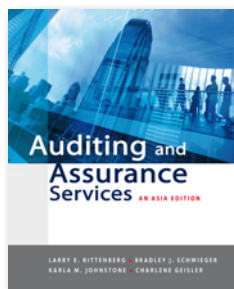
as throughout the book chapters

- Complete and up-to-date coverage of 'Clarity' auditing standards
- Revised and expanded number of end-of-chapter questions

CONTENTS

Part I: Understanding auditor responsibilities. 1. Assurance and auditing: Integral to the economy. 2. Corporate governance and audits. 3. Judgmental and ethical decision-making frameworks and associated professional standards. 4. Professional liability. Part II: Understanding the risk approach to auditing. 5. Audit risk, business risk and audit planning. 6. Internal control over financial reporting. Part III: Understanding audit concepts and tools 7. Audit evidence: A framework. 8. Tests of control and substantive test implications. 9. Tools to gather audit evidence. 10. Auditing for fraud Part IV: Performing audits using the transaction cycle approach. 11. Auditing revenue and related accounts 12. Audit of acquisition and payment cycle and inventory 13. Audit of cash and other liquid assets. 14. Audit of long-lived assets and related expense accounts. 15. Audit of long-term liabilities, equity, acquisitions and related-entity transactions. Part V: Completing the audit and auditor reporting. 16. Completing the audit or review. 17. Auditors' reports. Part VI: Complex audit judgements 18. Advanced topics concerning complex auditing judgements

© 2012, 800pp, Paperback, 9780170188524



AUDITING AND ASSURANCE SERVICES An Asia Edition

Larry E. Rittenberg, University of Wisconsin, Madison

In the past decade, the auditing landscape has undergone tremendous changes resulting from many

high-profile accounting, governance and auditing scandals. The regulatory environment in auditing also underwent a major overhaul to keep pace with the changes and new issues that arose as a result. This has led to a need for an academic textbook that will be useful and current for auditing students (who will be future CFOs, auditors, practitioners, regulators, etc.). This Asia edition contributes to the current gap by providing a relevant resource to Asian accounting students. It provides the regulatory background to the auditing landscape in Singapore and emphasizes the importance of understanding the company and its business environment. The business risk approach adopted in this textbook is reflective of the approach undertaken by public accounting firms around the world.

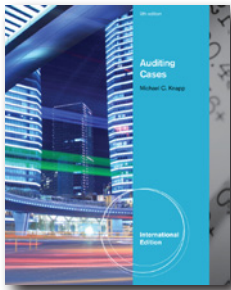
FEATURES

- **ASIAN CONTEXTUALIZATION** - By incorporating more Asian examples, this is a more relevant textbook for Auditing students in Singapore.
- **INTERNATIONAL ACCOUNTING STANDARDS** - By using IAS as the cited auditing standards, it helps put current auditing practices into perspective.
- **MODIFIED DEFINITIONS** - Definitions of auditing terminologies have been modified according to Asian standards, making it more relevant for Asian students.

CONTENTS

1. The Market for Auditing and Assurance Services. 2. Corporate Governance and Auditing Standards. 3. Audit Risk and Understanding the Client's Business. 4. Audit Evidence: A Framework. 5. Internal Control and Financial Reporting. 6. Computerized Systems: Risks, Controls and Opportunities. 7. Forensic Auditing. 8. Audit Sampling. 9. Auditing Revenue and Related Accounts. 10. Audit of Purchase Cycle and Inventory. 11. Audit of Cash and Other Liquid Assets. 12. Audit of Fixed Assets and Related Expense Accounts. 13. Completing the Audit. 14. Communicating Audit and Attestation Results. 15. Internal Auditing.

© 2012, Paperback, 9789814392181



eBook

AUDITING CASES, INTERNATIONAL EDITION, 9E

Michael C. Knapp, University of Oklahoma

Knapp's AUDITING CASES, 9E, International Edition utilizes real-world cases to highlight the work environment of auditors. These cases help students to identify audit problem areas by using real-world examples and pointing out potential red flags. Knapp's AUDITING CASES, 9E, International Edition contains the most recent, compelling, and up-to-date examples, including Lehman Brothers Holdings Inc., First Keystone Bank, Phillips Petroleum Company, and Freescale Semiconductor Inc. New cases have also been added to the "Audits of High-Risk Accounts" section, examining well-known companies such as General Motors and Lipper Holdings, LLC. The ninth edition fully integrates all recent risk assessment standards recently adopted by the auditing community. This casebook can be used to supplement the first undergraduate auditing course, as a primary text for a second undergraduate auditing course, or for a graduate-level auditing seminar. Selected cases in this text are also suitable for use in financial accounting courses.

NEW TO THIS EDITION

- **NEW CASES:** This edition features new cases, including Lehman Brothers Holdings Inc., First Keystone Bank, Phillips Petroleum Company, and Freescale Semiconductor Inc.
- **NEW AUDITS OF HIGH-RISK ACCOUNTS CASES:** New cases have also been added to the "Audits of High-Risk Accounts" section, examining well-known companies such as General Motors and Lipper Holdings, LLC.
- **IMPROVED INSTRUCTOR POWERPOINT DECK:** Revamped PowerPoint slides highlight the key information for each case, allowing the instructor to

quickly explain each case. These are available on the instructor companion site.

FEATURES

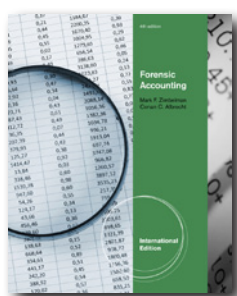
- **CUSTOMIZED VERSIONS:** Using the "Make It Yours" program, instructors are able to build their own casebook, including only the cases needed for their course. Michael C. Knapp suggests several versions of a customized textbook for various accounting courses in the preface.
- **KEY AUDITING PRACTICES & PROCEDURES:** The case format helps students better understand auditing practices by presenting key auditing elements and procedures in real-world contexts. Studying problem audits also provides students with a dose of reality by illustrating the serious consequences that can result from "busted" audits and/or unethical conduct.
- **WELL ORGANIZED:** Cases are organized into eight sections to help instructors organize their course around learning objectives and to readily mix and match cases from semester to semester.
- **DETAILED SOLUTIONS MANUAL:** The solutions manual provides a detailed solution for each case. Each case solution includes a case synopsis, list of key facts (that can be used as a teaching template), list of instructional objectives, suggestions for use (tips on how to integrate the given case into a course), and suggested answers to each case question. The instructor's manual also includes a syllabus for a semester-long auditing course based on this text that could be offered either at the graduate or undergraduate level.

CONTENTS

SECTION 1 Comprehensive Cases. 1.1 AMRE, Inc 1.2 Just for FEET, Inc 1.3 Enron Corporation. 1.4 Lehman Brothers Holdings Inc. 1.5 United States Surgical Corporation 1.6 Madoff Securities. 1.7 New Century Financial Corporation 1.8 Gemstar-TV Guide International, Inc.. 1.9 ZZZZ Best Company, Inc. 1.10 Crazy Eddie, Inc. SECTION 2 Audits of High-Risk Accounts. 2.1 Doughitie's Foods, Inc. 2.2 Lipper Holdings, LLC. 2.3 Happiness Express, Inc. 2.4 SmartTalk Teleservices, Inc. 2.5 General Motors Company. 2.6 CBI Holding Company, Inc. 2.7 CapitalBanc Corporation. SECTION 3 Internal Control Issues. 3.1 First Keystone Bank 3.2 Howard Street Jewelers, Inc. 3.3 Buranello's Ristorante. 3.4 Goodner Brothers, Inc. 3.5 Triton Energy Ltd. 3.6 United Way of America.

SECTION 4 Ethical Responsibilities of Accountants. 4.1 Rocky Mount Undergarment Company, Inc. 4.2 Suzette Washington, Accounting Major. 4.3 Oak Industries, Inc. 4.4 Creve Couer Pizza, Inc. 4.5 F&C International, Inc. 4.6 Freescale Semiconductor, Inc. SECTION 5 Ethical Responsibilities of Independent Auditors. 5.1 Waverly Holland, Audit Senior. 5.2 American International Group, Inc. 5.3 The PTL Club. 5.4 Cardillo Travel Systems, Inc. 5.5 Koger Properties, Inc. 5.6 Phillips Petroleum Company. SECTION 6 Professional Roles. 6.1 Bill DeBurger, In Charge Accountant 6.2 Leigh Ann Walker, Staff Accountant 6.3 Tommy O'Connell, Audit Senior 6.4 Avis Love, Staff Accountant 6.5 Charles Tollison, Audit Manager 6.6 Hamilton Wong, In-Charge Accountant. SECTION 7 Professional Issues. 7.1 Baan Company, N.V. 7.2 Hopkins v. Price Waterhouse 7.3 Ligand Pharmaceuticals. 7.4 Sarah Russell, Staff Accountant 7.5 Stock Option Mania 7.6 National Medical Transportation Network. SECTION 8 International Cases. 8.1 Royal Ahold, N.V. 8.2 Livent, Inc. 8.3 Registered Auditors, South Africa 8.4 Kansayaku 8.5 Republic of Somalia 8.6 Zuan Yan 8.7 Australian Wheat Board 8.8 Parmalat Finanziaria, S.p.A. 8.9 OAO Gazprom 8.10 Tata Finance Limited 8.11 Institute of Chartered Accountants of India. 8.12 Societe Generale 8.13 Shari'a 8.14 Republic of the Sudan 8.15 Mohamed Salem El-Hadad, Internal Auditor 8.16 Tae Kwang Vina. 8.17 Kaset Thai Sugar Company.

© 2013, 576pp, Paperback, 9781133187905



eBook

FORENSIC ACCOUNTING, INTERNATIONAL EDITION, 4E

Mark F. Zimbelman, *Brigham Young University*; W. Steve Albrecht, *Brigham Young University*; Conan C. Albrecht, *Brigham Young University*; Chad O. Albrecht, *Utah State University*

Help your students understand the growing significance of fraud in today's accounting world as the latest edition

of this engaging text teaches how to identify, detect, investigate, and prevent financial fraud. FORENSIC ACCOUNTING, 4E, International Edition closely examines the nature of fraud using memorable business examples and captivating actual fraud including recent developments in e-business fraud. Students explore how technology is increasingly involved in fraud and how it can be used to detect fraud as well as what the legal options are for victims of fraud. Significant new discussion of forensic analysis expands students' understanding of the field, while a fresh, clean design increases readability and student appeal. New learning features and strong end-of-chapter exercises draw attention to the most important information and drive critical thinking.

NEW TO THIS EDITION

- Discussions of recent fraud cases are used throughout the text including the Madoff Ponzi scheme (Chapter 15), Satyam financial statement fraud cases (Chapter 11), and firms involved in the subprime lending crisis (Chapter 11 e.g., Lehman Brothers) and others. New updates are also provided such as the third party company liability Enron case in Chapter 18 has been resolved since the last edition. The text is updated with the resolution of the fraud and how it impacts current fraud law.
- The latest types of fraud that exist today and explanations on the technology that is most effective in detecting these forms of fraud are included. Chapter 17 includes new cases and examples that represent new technologies such as cloud-based storage like Amazon S3 and application platforms like Google App Engine and Facebook are included. These technologies present new challenges to fraud detection and prevention that were not present in other editions. New cases help students familiar with mobile platforms and social networks see fraud from these perspectives.
- Improved readability and accessibility with new boxed features: Exciting new features, such as "Stop and Think," "Caution," and "Remember This" boxes emphasize important information for students and encourage readers to pause and consider the implications of chapter concepts.
- Incorporated are recent research on using verbal and non-verbal indicators to detect deception.
- Included are updated statistical data from the

recently released (May 2010) COSO study on financial statement fraud and builds on the prior edition by more fully discussing strategic reasoning.

- Included are more information on non-financial performance measures including a new table that lists several potential non-financial performance measures.
- New information on money laundering: Chapter 16: Bankruptcy, Divorce, and Tax Fraud are updated with the latest information on money laundering from the fraud field.

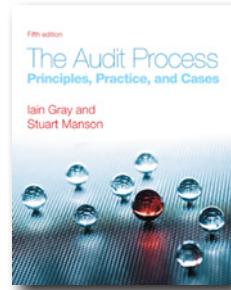
FEATURES

- Proven end-of-chapter materials: Actual fraud cases drawn from first-hand experience providing intriguing opportunities to apply concepts, while additional end-of-chapter exercises offer helpful practice and review.
- Strong emphasis on fraud detection, prevention, and investigation: A variety of information on preventing, detecting, and investigating fraud examines the nature of fraud perpetrators and why they commit fraud. Students learn to recognize the warning signs that fraud may occur as well as how to use technology most effectively to search proactively for fraud.

CONTENTS

Part I: INTRODUCTION. 1. The Nature of Fraud. Part II: TYPES OF FRAUD 2. Financial Statement Fraud. 3. Revenue- and Inventory-Related Financial Statement Frauds. 4. Liability, Asset, and Inadequate Disclosure Frauds. 5. e-Commerce Fraud. 6. Bankruptcy, Divorce, and Tax Fraud. 7. Consumer Fraud. 8. Fraud Against Organizations. Part III: FRAUD PREVENTION AND DETECTION 9. Who Commits Fraud and Why. 10. Fighting Fraud: An Overview. 11. Preventing Fraud. 12. Recognizing the Symptoms of Fraud. 13. Data-Driven Fraud Detection. Part IV: FRAUD INVESTIGATION. 14. Investigating Theft Acts. 15. Investigating Concealment. 16. Conversion Investigation Methods. 17. Inquiry Methods and Fraud Reports Part V: RESOLUTION OF FRAUD. 18. Legal Follow-Up. Appendix. Bibliography. Glossary. Index.

© 2012, 696pp, Paperback, 9780538470865



THE AUDIT PROCESS, 5E

Principles, Practice and Cases

Iain Gray, Formerly Principal Lecturer and Head of Auditing, Sheffield Hallam University; Stuart Manson, Professor of Accounting, University of Essex

Now in its fifth edition, this market-leading text provides students on both undergraduate and professional courses in accounting with an essential introduction to the principles and practice of auditing. Completely updated to reflect recent changes in international accounting, auditing and financial reporting standards – and incorporating relevant aspects of the global financial crisis - this well-structured textbook offers an accessible approach, including helpful margin notes and numerous self-assessment questions.

NEW TO THIS EDITION

- Updated to take account of recent changes in international accounting, auditing and financial reporting standards and the global financial crisis
- Increased international material including the role of multinational audit firms
- Recent official examination questions (past papers from ACCA, ICAS, ICAEW and ICAI) included on the Companion Website

FEATURES

- Incorporation of International Auditing Standards
- Excellent use of case studies and examples
- Provides an underlying conceptual framework for understanding auditing
- Covers the wider context of auditing - e.g. excellent coverage of the Audit Expectations Gap
- Effectively blends practice and theory
- Useful practical exercises and assessment questions
- Lecturers can gain access to a number of online resources including: an Instructor's Manual, PowerPoint slides, recent examination questions from

official examination bodies and solutions to lecturers' self-assessment questions. Students get access to solutions to students' self-assessment questions and useful weblinks for recommended reading

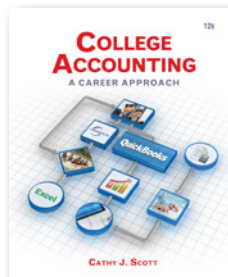
CONTENTS

1 Why are auditors needed? 2 An overview of the postulates and concepts of auditing 3 The meaning and importance of auditor independence: factors affecting independence and measures to attain it 4 Audit regulation 5 The risk-based approach to audit: audit judgement 6 The search for evidence explained 7 Systems work: basic ideas 8 Systems work: basic ideas 2 9 Testing and evaluation of systems 10 Substantive testing, computer-assisted audit techniques and audit programmes 11 Sampling and materiality 12 Final work: general principles, analytical review of financial statements, non-current assets and trade receivables 13 Final work: specific problems related to inventories, construction contracts and trade payables 14 Final review: post-balance sheet period, provisions, contingencies, letter of representation 15 Assurance engagements and internal audit 16 The auditors' report 17 Fraud and going concern 18 The audit expectations gap and corporate governance 19 The auditor and liability under the law 20 Criticisms and developments in auditing 21 Examination hints and final remarks

© 2011, 864pp, Paperback, 9781408030493

COLLEGE ACCOUNTING

NEW EDITION!



CENGAGENOW

eBook

COLLEGE ACCOUNTING, 12E

A Career Approach (with QuickBooks Accounting 2013 CD-ROM)

Cathy J. Scott, Navarro College

The twelfth edition of COLLEGE ACCOUNTING: A CAREER APPROACH maintains its dedicated emphasis on the significance of the College Accounting course as true groundwork for students' future classes and jobs, with a greater focus on teaching the fundamentals of accounting from a career development approach. This text provides students an opportunity to learn the fundamentals of accounting and then apply these concepts with QuickBooks and Excel®. COLLEGE ACCOUNTING: A CAREER APPROACH, Twelfth Edition, provides real-world context that keeps chapter content relevant and vital. You can now assign, grade, and assess your students' progress quickly and easily with CengageNow™ for COLLEGE ACCOUNTING: A CAREER APPROACH, Twelfth Edition. End-of-chapter materials are available online, and your students can test their mastery of new concepts via a personalized study plan.

NEW TO THIS EDITION

- **NEW: ACCOUNTING WITH QUICKBOOKS** is an entirely new section at the end of each chapter that explains how to apply the fundamentals of accounting processes directly with QuickBooks accounting software. Complete with clear screen captures, learning objectives, new accounting language, and "QuickBooks Tips," this feature is a must for instructors that value real-world technology and want their students to understand how to utilize a real-world application and how to apply it to day-to-day workplace accounting.
- **NEW: TRY IT WITH QUICKBOOKS** feature appears at

the end of the Chapter Review section within each chapter and provides various accounting activities as well as suggests end-of-chapter problems that students can use to enhance their QuickBooks skills.

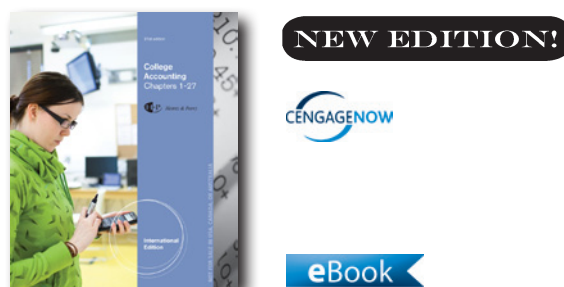
- NEW: REVIEW IT WITH QUICKBOOKS is a quick self-study check focusing only on the QuickBooks information presented within the chapter.
- NEW: QUICKBOOKS TIPS are helpful margin notes spread throughout chapters where students can apply accounting knowledge within QuickBooks software.
- NEW: BLUEPRINT PROBLEMS, available in CengageNOW™, relate to the Accounting Cycle Practice Exercises for a Service and Merchandising Business. The “Blueprint Problems” are designed to help students see the big picture regarding fundamental accounting concepts by breaking concepts into smaller parts that build on each other through a systematic problem-solving process.
- NEW: QuickBooks DEMONSTRATION VIDEOS, available in CengageNOW™, provide students with step-by-step examples of how to use QuickBooks features covered in the new “Accounting with QuickBooks” section.
- NEW: ANIMATED EXERCISES, available in CengageNOW™ and narrated by the author, provide students with an illustrated example of how to work basic exercises for each learning objective.
- NEW: ANIMATED DEMONSTRATION VIDEOS, available in CengageNOW™, are animated walk-through videos of the popular demonstration problem from the Study Guide. Essential for visual learners, the new animated demo problems visually explain how to work through a popular chapter problem from start to finish.
- NEW: Departmental Accounting (Appendix E) has been moved to an online-only location. Instructors can access this through <http://login.cengage.com>.
- NEW: The previous Appendix D, The Statement of Cash Flows, is now included with the Extended Topics section after Chapter 12. The new Appendix D covers Notes Receivable/Notes Payable.

CONTENTS

1. Asset, Liability, Owner’s Equity, Revenue, and Expense Accounts. 2. T Accounts, Debits and Credits, Trial Balance, and Financial Statements. 3. The General Journal and the General Ledger. 4. Adjusting Entries and the Work Sheet 5. Closing Entries and the Post-

Closing Trial Balance. Capstone Appendix. Financial Statement Analysis and Cash Flows using QuickBooks. 6. Bank Accounts, Cash Funds, and Internal Controls. 7. Employee Earnings and Deductions. 8. Employer Taxes, Payments, and Reports. 9. Sales and Purchases. 10. Cash Receipts and Cash Payments. 11. Work Sheet and Adjusting Entries. 12. Financial Statements, Closing Entries, and Reversing Entries. Capstone. QuickBooks Analysis Activities: Comparative Financial Statements and the Statement of Cash Flows. Appendix A: Methods of Depreciation. Appendix B: Bad Debts. Appendix C: Inventory Methods. Appendix D: Notes Receivable/Notes Payable. Appendix E: Departmental Accounting (online only).

© 2015, 736pp, Hardback, 9781285735771



COLLEGE ACCOUNTING, CHAPTERS 1-27, INTERNATIONAL EDITION, 21E

James A. Heintz, University of Kansas; Robert W. Parry, Indiana University

As the leading choice in college accounting, Heintz & Parry’s COLLEGE ACCOUNTING, 21E, International Edition combines a proven, step-by-step approach and excellent examples with a tightly integrated online homework tool that makes accounting understandable to every student, regardless of their accounting background or business experience. The Heintz & Parry program, well-known for its clarity, accuracy, and technology, focuses on the practical skills students need to transition from the classroom to the workplace. COLLEGE ACCOUNTING, 21E, International Edition is fully integrated with CengageNOW, a powerful course management and online homework tool that provides robust instructor control and customization to optimize the student learning experience and meet desired outcomes. The expanded CengageNOW for

COLLEGE ACCOUNTING, 21E, International Edition includes all end-of-chapter problems, Test Bank, Personalized Study plan, and eBook all in one resource. In addition, CengageNOW has been enhanced with smart entry, enhanced feedback, animated eConcepts and demonstration problems, and the inclusion of the Cengage Learning General Ledger Software. With even more practice opportunities and independent study resources than ever before, the 21E delivers the tools students need to succeed.

NEW TO THIS EDITION

- New design with the same tried-and-true color coding system to enhance the learning experience.
- All financial statements have a new, modern look. Cents and vertical rulings have been removed.
- End-of-chapter material has been modified up to 25 percent.
- “Your Perspective” showcases everyday student jobs, such as a stockperson, cashier, or bank teller to illustrate how accounting relates to tasks that students encounter on a daily basis.
- The expanded CengageNOW includes all end of chapter problems (including “Mastery and Challenge Problems”), Test Bank, Personalized Study plan, and eBook all in one resource.
- Enhanced feedback is available within CengageNOW. Hints are available to help students get started on their homework problems. When students click on Check My Work within an assignment attempt, they can receive truly helpful guidance to assist in the completion of a question or section of a question. After students submit an assignment, they are able to view the full solution to help them see where they went wrong.
- “Blueprint Problems,” available in CengageNOW, are longer problems that reinforce the accounting concepts, help students practice the problem-solving process, and tie concepts together giving students a more complete picture of the most fundamental accounting concepts. These problems can be used in a variety of ways--homework, exam review, group activities, or as a demonstration problem during class.
- Cengage Learning General Ledger Software (CLGL) is now included in CengageNOW. CLGL provides introductory exposure to general ledger software through the completion of select end-of-chapter assignments. Activities can be assigned as homework

or tests and are automatically graded.

FEATURES

- Excellent examples, clear illustrations, and step-by-step instructions guide students visually through the steps of learning accounting. Heintz & Parry are well known for thorough, relevant, visually simple examples.
- Chapter openers feature small companies from throughout the United States, setting the stage for why each chapter’s content is relevant and important in the business world.

CONTENTS

Part I: ACCOUNTING FOR A SERVICE BUSINESS. Introduction to Accounting. Analyzing Transactions: The Accounting Equation. The Double-Entry Framework. Journalizing and Posting Transactions. Adjusting Entries and the Work Sheet. Financial Statements and the Closing Process. Comprehensive Problem 1: The Accounting Cycle. Comprehensive Problem 1: Period 2: The Accounting Cycle. Part II: ACCOUNTING FOR CASH AND PAYROLL. Accounting for Cash. Payroll Accounting: Employee Earnings and Deductions. Payroll Accounting: Employer Taxes and Reports. Part III: ACCOUNTING FOR A MERCHANDISING BUSINESS. Accounting for Sales and Cash Receipts. Accounting for Purchases and Cash Payments. Special Journals. Accounting for Merchandise Inventory. Adjustments and the Work Sheet for a Merchandising Business. Financial Statements and Year-End Accounting for a Merchandising Business. Comprehensive Problem 2: Accounting Cycle with Subsidiary Ledgers: Part 1. Comprehensive Problem 2: Accounting Cycle with Subsidiary Ledgers: Part 2. Part IV: SPECIALIZED ACCOUNTING PROCEDURES FOR MERCHANDISING BUSINESS AND PARTNERSHIPS. Accounting for Accounts Receivable. Accounting for Notes and Interest. Accounting for Long-Term Assets. Accounting for Partnerships. Comprehensive Problem 3: Specialized Accounting Procedures. Part V: ACCOUNTING FOR CORPORATIONS AND MANUFACTURING BUSINESSES. Corporations: Organization and Capital Stock. Corporations: Taxes, Earnings, Distributions, and the Retained Earnings Statement. Corporations: Bonds. Statements of Cash Flows. Analysis of Financial Statements. Departmental Accounting. Manufacturing Accounting: The Job Order Cost System. Manufacturing

Accounting: The Work Sheet and Financial Statements. Module. Accounting for a Professional Service Business: The Combination Journal. *posted online only.

© 2014, 1152pp, Paperback, 9781285059556

COMPUTERIZED ACCOUNTING



eBook

EXCEL APPLICATIONS FOR ACCOUNTING PRINCIPLES, 4E

Gaylord N. Smith, Albion College

This textbook introduces students to the power of spreadsheets. It contains over 50 spreadsheet problems that reinforce principles of accounting concepts. The problems incorporate formula development and model building skills that may be used in a variety of accounting applications. Emphasis is placed on what-if analysis.

NEW TO THIS EDITION

- All instructions and figures have been updated to match Microsoft® Excel 2010. The new edition allows students to take advantage of the user-friendly features and be prepared to use Excel in their career.

FEATURES

- The spreadsheet problems make use of Excel®, which is the most popular professional spreadsheet application available. The problems can be worked in Excel 2010, Excel 2007, Excel 2003, Excel 2002 XP, and Excel 2000.
- A variety of “what-if” analyses allows you to explore options and make recommendations beyond a single solution to a problem.
- To provide a thorough foundation for honing your Excel skills, a variety of simple and demonstration

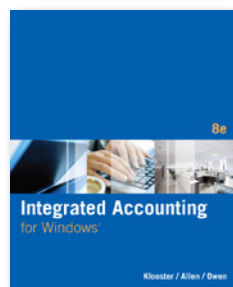
problems test your knowledge of accounting by having you complete partially completed spreadsheet models.

- Excel templates for the text are available at the companion website.

CONTENTS

Preface. Instructions for Practice Problems. Practice Preprogrammed Problem Instructions. Practice Worksheet Tickler. Practice Chart Tickler. Practice Model-Building Problem. Preprogrammed Problems. Model-Building Problem Checklist. Model-Building Problems.

© 2012, 208pp, Paperback, 9781111581565



NEW EDITION!

eBook

INTEGRATED ACCOUNTING (WITH GENERAL LEDGER CD-ROM), 8E

Dale A. Klooster; Warren Allen; Glenn Owen, Allan Hancock College

Packed with practical applications and step-by-step instructions, INTEGRATED ACCOUNTING + GL CD, 8e thoroughly teaches students about computerized accounting and operating procedures for all Windows-based programs. The new edition takes full advantage of the Windows environment. Preparing students for real-world practice, the general ledger software was designed to emulate commercial software packages. Detailed instruction and clear examples help students fully understand the software while all-new student problem data sets give them plenty of hands-on experience. INTEGRATED ACCOUNTING gradually introduces software through opening balance files, showing students how to process ongoing accounting systems. As a result, students learn accounting topics while gaining software experience. Each chapter offers a sample problem, a student exercise, two software problems (with audit questions), and the use of a

student-solution checker--enabling students to work at their own pace.

NEW TO THIS EDITION

- Chapter 1 Introduction and Chapter 9 Financial Statement Analysis have been completely revised and updated to reflect the latest developments from the field.
- Enabling students to put what they learn into action, all-new A and B student problem data sets throughout the text include HTM check figures, solution checking, figures, and more.
- Discussions, screen figures, reports, and other features fully reflect all software updates and revisions.
- Offering a wealth of resources to help you maximize your course success, the Instructor's Manual is completely up to date and reflects the new student problem data sets as well as all the updates throughout the Eighth Edition.

FEATURES

- While retaining the signature features that made previous editions popular with instructors and students alike, the Eighth Edition of INTEGRATED ACCOUNTING takes full advantage of the Windows environment.
- Extremely user friendly, the design and development of the software follows the standard conventions of the Windows operating systems.
- For the online environment, students can easily send completed problem files to their instructors as email attachments. Instructors can then use the inspector CD to check student work and email detailed reports back to the student.
- Packaged with the text, the intuitive Klooster/Allen General Ledger Software version 8.0 teaches accounting principles and introduces concepts and issues relative to modern computer-based accounting systems.
- The Eighth Edition offers seamless integration within the software applications of general ledger, accounts payable, accounts receivable, bank reconciliation, budgeting, purchase order processing and inventory, sales order processing and inventory, fixed assets, and payroll. For example, when a sales invoice is processed, the system automatically generates a sales invoice form and updates inventory, the sales journal, the customer's account, and the general

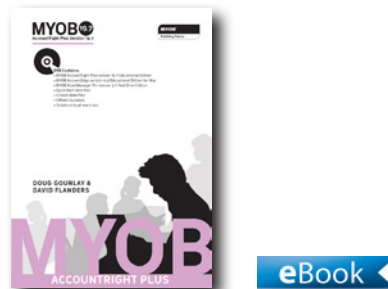
ledger accounts. In addition, menu options are available to generate periodic journal entries such as depreciation adjusting entries and both the employee and employer's payroll taxes.

- INTEGRATED ACCOUNTING 8e software also offers integration with other application software--including spreadsheets and word processors--via copy and paste capabilities.

CONTENTS

1. Introduction. 2. Accounting Cycle of a Service Business and Bank Reconciliation. 3. Accounts Payable: Purchase Order Processing and Inventory Control. 4. Accounts Receivable: Sales Order Processing and Inventory Control. 5. Accounting Cycle of a Merchandising Business and Budgeting. Comprehensive Problem 1. 6. Fixed Assets. 7. Payroll. 8. Partnerships and Corporations. Comprehensive Problem 2. 9. Financial Statement Analysis. 10. Departmentalized Accounting. Comprehensive problem 3. 11. Accounting System Setup. Appendix A: Accounting Cycle of a Merchandising Business: Using Special Journals.

© 2015, 576pp, Paperback, 9781285462721



MYOB ACCOUNTRIGHT PLUS V19.7, 2E

Doug Gourlay, Kangan Batman Institute of TAFE; David Flanders, Kangan Institute of TAFE (Broadmeadows)

This new edition has been written by Doug Gourlay and David Flanders specifically in alignment with MYOB AccountRight Plus Version 19.7 and MYOB AssetManager Pro v 3.6 Test Drive edition software. The book comes with a DVD containing MYOB AccountRight Plus v19.7 Educational Edition for PC, as well as software for using MYOB on Mac – AccountEdge version 9.6 Education Edition – and MYOB AssetManager Pro v 3.6 Test Drive Edition. The DVD

also includes UWatch interactive simulation tutorials powered by Adobe Captivate Software, giving students a hands-on demonstration of MYOB v19.7 functionality detailed in the text. Former Chapter 9 Fixed Assets is now available online as are 9 extra revision exercises.

NEW TO THIS EDITION

- Revised Uwatch tutorials
- Student companion website, holding Chapter 9 Fixed Assets and 9 revision exercises
- Includes software for using MYOB on Mac – AccountEdge version 9.6 Education Edition – new to the Cengage MYOB book
- New shorter page extent of 656pp (content migrated to companion website)
- New index for improved book navigation
- More affordable price point to help students

FEATURES

- New spiral binding – easier to use as a practical teaching tool in front of a class and as a practical learning tool in front of a computer
- Reduced extent of 656pp and reduced price – with the extra content migrated to online

CONTENTS

1. Introduction 2. Accounts 3. Banking 4. Purchases 5. Sales 6. Payroll 7. Inventory 8. Integrated Computer Accounting Former Chapter 9 Fixed Assets now online 9 x revision exercises now online

© 2013, 656pp, 9780170245449



eBook

USING PEACHTREE COMPLETE 2012 FOR ACCOUNTING (WITH DATA FILE AND ACCOUNTING CD-ROM), 6E

Glenn Owen, Allan Hancock College

USING PEACHTREE COMPLETE 2012 FOR ACCOUNTING reinforces basic accounting concepts in an interactive case setting while developing students' proficiency with PEACHTREE COMPLETE 2012 software by Sage. This well-organized and concise text provides a self-paced, step-by-step environment in which students use PEACHTREE COMPLETE 2012 to create financial statements and other reports to reinforce accounting concepts and to see how computer software can be used to make business decisions.

NEW TO THIS EDITION

- Two additional comprehensive problems in Chapters 7 and 11: Bridgette Sweet Photography and Crystal Clear Pools are service-related companies for which the student creates a new Peachtree file and adds business events to produce financial statements and reports. These also present excellent assessment opportunities.
- Demonstration Videos: These videos help students visualize Peachtree processes. These demonstrations are referenced by a demonstration video icon in the margin. These demonstrations are stand-alone, full-action videos with audio showing step-by-step illustrations of business processes explained in this text. The demonstrations are available on the companion Web site.

FEATURES

- GRADING RUBRICS: These help instructors grade cases in the end-of-chapter material and link each case requirement and event to a specific student learning outcome. These rubrics are available on the instructor

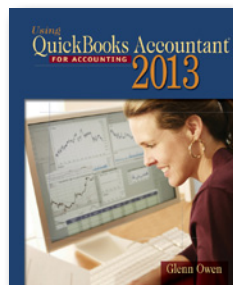
companion web site.

- This text has been fully updated for use with Peachtree Complete 2012 software. Each new text comes packaged with a CD containing an academic version of Peachtree Complete 2012 software and a separate CD with student data files. This gives students hands-on experience as they complete problems and cases throughout the text.
- Video Demonstrations, created by author Glenn Owen and posted at the companion website, walk students through the software in an easy-to-follow manner.
- Chapters 6 - 11 have an exercise about Boston Catering. Each part of the case is independent of the others allowing instructors the flexibility to assign a whole case or focus on separate concepts.
- An engaging narrative style throughout the text clearly conveys the importance of accounting topics and software in today's business world. Students see how and why systems operate with multiple applications.
- A step-by-step building block approach breaks instruction into manageable segments as the book walks students through what they need to do next to master the accounting and Peachtree skills.
- Throughout the text, an emphasis on service and merchandising businesses is highlighted with margin icons that clearly guide students and instructors to service or merchandising applications within the text's comprehensive coverage.

CONTENTS

Part I: GETTING STARTED WITH PEACHTREE. 1. An Interactive Tour of Peachtree. 2. Preparing a Balance Sheet Using Peachtree. 3. Preparing an Income Statement and Statement of Retained Earnings Using Peachtree. 4. Preparing a Statement of Cash Flows Using Peachtree. 5. Creating Supporting Reports to Help Make Business Decisions. Part II: CREATING A PEACHTREE FILE TO RECORD AND ANALYZE BUSINESS EVENTS. 6. Setting up Your Business's Accounting System. 7. Cash-Oriented Business Activities. 8. Additional Business Activities. 9. Adjusting Entries and Bank Reconciliations. 10. Budgeting. 11. Reporting Business Activities. Appendix 1: Payroll Taxes. Index.

© 2013, 432pp, Paperback, 9781133627289,



NEW EDITION!

eBook

USING QUICKBOOKS ACCOUNTANT 2013 (WITH CD-ROM AND DATA FILE CD-ROM), 12E

Glenn Owen, Allan Hancock College

USING QUICKBOOKS ACCOUNTANT 2013 FOR ACCOUNTING teaches fundamental accounting concepts and principles while developing students' proficiency with the market-leading accounting software, QuickBooks Accountant 2013 by Intuit. This well-organized and concise textbook teaches the technology and application of accounting skills by illustrating how accounting information is created and used.

NEW TO THIS EDITION

- This book has been updated to reflect the newest software functionality in Quickbooks Accountant 2013.

FEATURES

- **GRADING RUBRICS:** These help instructors grade cases in the end-of-chapter material and link each case requirement and event to a specific student-learning outcome. These rubrics will be available on the instructor companion web site.
- Video Demonstrations, created by author Glenn Owen and posted at the companion website, walk students through the software in an easy-to-follow manner.
- Chapters 6 – 11 have an exercise about Boston Catering. Each part of the case is independent of the others, allowing instructors the flexibility to assign a whole case or focus on separate concepts.
- An engaging narrative style throughout the text clearly conveys the importance of accounting topics and software in today's business world. Students see how and why systems operate with multiple

applications.

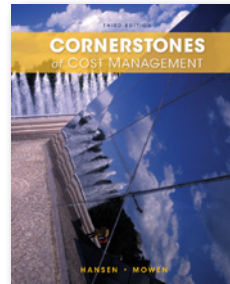
- “Trouble?” features throughout each chapter help students anticipate common mistakes and avoid these stumbling points.
- A step-by-step building block approach breaks instruction into manageable segments as the book walks students through what they need to do next to master the accounting and QuickBooks skills.
- Throughout the text, an emphasis on service and merchandising businesses is highlighted with margin icons that clearly guide students and instructors to service or merchandising applications within the text's comprehensive coverage.
- Introduce payroll accounting in optional appendix: This edition's optional Payroll Accounting appendix teaches one of the most significant facets of organizations. An additional appendix covers traditional accounting with debits and credits for instructors who wish to integrate this material.

CONTENTS

Part I: GETTING STARTED WITH QUICKBOOKS ACCOUNTANT. 1. An Interactive Tour of QuickBooks Accountant. 2. Preparing a Balance Sheet Using QuickBooks Accountant. 3. Preparing an Income Statement Using QuickBooks Accountant. 4. Preparing a Statement of Cash Flows Using QuickBooks Accountant. 5. Creating Supporting Reports to Help Make Business Decisions. Part II: CREATING A QUICKBOOKS ACCOUNTANT FILE TO RECORD AND ANALYZE BUSINESS EVENTS. 6. Setting Up Your Business's Accounting System. 7. Cash-Oriented Business Activities. 8. Additional Business Activities. 9. Adjusting Entries. 10. Budgeting. 11. Reporting Business Activities. 12. Managing Fixed Assets. Appendix A: Payroll Taxes. Appendix B: Traditional Accounting: Debits and Credits. Index.

© 2014, 432pp, Paperback, 9781285089454

COST ACCOUNTING



NEW EDITION!



eBook

CORNERSTONES OF COST MANAGEMENT, 3E

Don R. Hansen, Oklahoma State University; Maryanne M. Mowen, Oklahoma State University

Providing the most up-to-date and thorough coverage of cost management topics, Hansen/Mowen's CORNERSTONES OF COST MANAGEMENT provides students with a solid foundation with its unique Cornerstones approach. Adapted from the leading Cost Management text also from Don Hansen and Maryanne Mowen, and created from our research on student learning behavior, this text presents concepts in a step-by-step format. This presentation helps students understand the How, Why, and What Ifs of solving and mastering basic cost management topics, while also getting at the conceptual nature of each equation or topic. Hansen/Mowen's CORNERSTONES OF COST MANAGEMENT demonstrates the dynamic, exciting nature of cost accounting in today's changing business environment. The text first covers functional-based cost and control and then activity-based cost systems, giving students the understanding and skills to manage any cost management system. Cornerstones examples throughout each chapter provide students with step-by-step coverage of the How, Why, and What Ifs of solving and mastering basic cost management concepts, while also getting at the conceptual understanding that students often struggle to grasp. It includes CPA-Type Exercises in each chapter that have been taken directly from past CPA Exams or have been written by the authors to prepare students for their futures in business.

NEW TO THIS EDITION

- Additional verification and text improvements have been incorporated throughout. Additional rounding instructions have been added in Chapter 3. In Chapter 5, the feature on Normal and Abnormal Spoilage in a Job-Order Environment has been rewritten for clarity. In Chapter 16, Multiple-Product Analysis example has been updated and Cornerstones 16.4 has been revised.
- Significant changes with this edition occur in the CengageNOW™ online homework platform. The following features have been added for CengageNOW™ users:
 - NEW: Cost Accounting Bootcamp--a refresher on key managerial accounting concepts.
 - NEW: Blueprint Problems--problems that walk-through concepts in step format.
 - NEW: Interactive Exercises--allow students to manipulate data to understand relationships.
 - NEW: Integrative Problems--incorporate concepts from multiple chapters to test the student's ability to build on prior knowledge to develop critical decision-making and analytical skills.
 - NEW: MindTap READER eBook, which is more than a digital version of the textbook. It is an interactive learning resource that was built from the ground up to create a digital reading experience based on how students assimilate information in an online environment. MindTap Reader eBook allows learners to make notes, highlight text, and even find definitions right from the page.

FEATURES

- CPA-Type Exercises: A section in the end of chapter includes five exercises either taken directly from previous CPA Exams or written specifically for this textbook by the authors to provide an example of what students can expect to encounter on the exam, preparing them for a future in accounting.
- “Cornerstones Examples” throughout each chapter provide students with step-by-step coverage of the How, Why, and What Ifs of solving and mastering basic cost management concepts. This method presents them with a model to help them truly grasp the calculations and therefore more easily complete homework, while also helping them understand why they are doing the calculation. The “What If” feature takes it a step further, challenging students to think past the numbers and understand the true concept

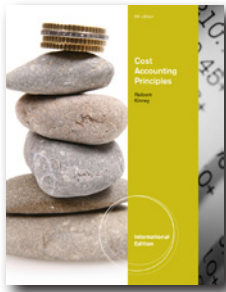
behind the equations.

- Cornerstones Exercises: Based on our research on student learning behavior, the authors have also created specific “Cornerstones Exercises.” These exercises in the end of chapter are structured like the “Cornerstones Examples” in the text and list which “Cornerstone Example” they match. These questions allow students to have some guidance and practice before moving on to the more complex questions in the end of chapter.

CONTENTS

1. Introduction to Cost Management. 2. Basic Cost Management Concepts. 3. Cost Behavior. 4. Activity-Based Costing. INTEGRATIVE EXERCISES. 5. Product and Service Costing: Job-Order System. 6. Process Costing. 7. Allocating Costs of Support Departments and Joint Products. 8. Budgeting for Planning and Control. 9. Standard Costing: A Functional-Based Control Approach. 10. Decentralization: Responsibility Accounting, Performance. Evaluation, and Transfer Pricing. INTEGRATIVE EXERCISES. 11. Strategic Cost Management. 12. Activity-Based Management. 13. The Balanced Scorecard: Strategic-Based Control. 14. Quality and Environmental Cost Management. 15. Lean Accounting and Productivity Measurement. INTEGRATIVE EXERCISES. 16. Cost-Volume-Profit Analysis. 17. Activity Resource Usage Model and Tactical Decision Making. 18. Pricing and Profitability Analysis. 19. Capital Investment. 20. Inventory Management: Economic Order Quantity, JIT, and the Theory of Constraints. INTEGRATIVE EXERCISES. Glossary. Check Figures. Index.

© 2015, 1120pp, Hardback, 9781285751788



COST ACCOUNTING PRINCIPLES, INTERNATIONAL EDITION, 9E

Cecily A. Raiborn, Texas State University-San Marcos; Michael R. Kinney, Texas A&M University

Raiborn/Kinney's **COST ACCOUNTING PRINCIPLES, 9E, International Edition** provides in-depth coverage of current cost management concepts and procedures in a straightforward and reader-friendly framework. The clean, concise presentation of materials and the updated illustrations reinforce and clarify the topics that readers traditionally struggle with most. In addition, real-world examples and ethical coverage are woven into the text so readers immediately see the relevance of the cost accountant's role in managerial decisions and learn to go beyond the numbers and think critically. Ensure mastery of the procedural and decision-making skills needed for future success with the Comprehensive Review Module, an array of newly improved end of chapter assignments, and the powerful, newly enhanced CengageNOW online learning and teaching system.

NEW TO THIS EDITION

- **New Addition of Green Accounting** - Discussion about green accounting has been added to this edition where applicable, allowing students to learn more about this type of accounting.
- **Updated Illustrations**: The text's illustrations have been updated to reflect a more contemporary, streamlined feel.
- **New Chapter Five organization**: Based on user feedback, the discussion of job order costing based on standard costs has been moved into an appendix. The exhibits, learning objectives, and end-of-chapter items in chapter five have been reorganized accordingly. New example company Shaw Harley-Davidson and custom motorcycle manufacturing is used in chapter

5.

- End-of-chapter questions have been updated and improved for this new edition.
- The full CengageNOW online tool has been enhanced for **COST ACCOUNTING PRINCIPLES, 9E, International Edition**. With additional problems and rejoinders added to the homework set, CengageNOW allows you to ensure that your students are mastering the procedural and decision-making skills needed for future success. While using the integrated eBook, interactive learning tools, and personalized study plan, students will get the extra help they need. CengageNOW also allows you to assign any end of chapter questions from the text, provides students with enhanced feedback as they complete the homework, and of course alleviates the pain of grading. This integrated, online course management system saves you time as you efficiently plan your course!

FEATURES

- **Leading streamlined, student-friendly approach**: Recognized for its unmatched readability, the book's thought-provoking writing keeps concepts intriguing and easy to comprehend. This edition's solid blend of concepts and practices will help students clearly understand how to solve actual business problems.
- **Relevancy in today's business world**: Updated illustrations and real-world examples appeal to today's students and clearly exemplify the chapters' concepts. These examples are integrated throughout the main body of the text in order to connect today's business world with the classroom experience immediately. New discussions of green accounting, where applicable, expose students to developing areas of accounting they may encounter in business.
- **Developing ethical business leaders**: The need for students to analyze business situations and make informed, ethical decisions is essential in today's business world. **COST ACCOUNTING PRINCIPLES, 9E, International Edition** weaves ethical considerations throughout the chapter so that students learn to think consistently of the ethical implications of their actions. Potential Ethical Issues at the end of the chapter emphasize dilemmas students may encounter in business, and exercises and problems involving ethical considerations are marked with an ethics icon.
- **Comprehensive Review Modules**: Comprehensive

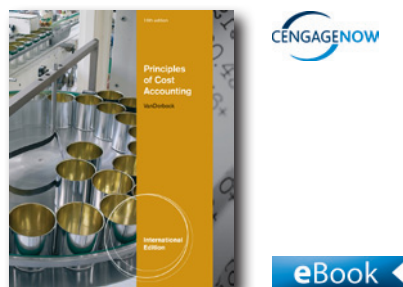
Review Modules for each chapter ensure your students' mastery of concepts through succinct chapter summaries, potential ethical issues, solution strategies highlighting key equations and concepts, and demonstration problems that students can use as a framework for solving similar examples in homework assignments or exams. These modules reinforce the critical concepts from the chapter and show how to apply them.

- High-quality end-of-chapter assignments: Students practice accounting skills with a wide array of assignment types, including Internet research exercises, group activities, writing assignments, ethical problems, and Excel® template activities. Questions test basic chapter comprehension, exercises offer quick concept checks, and problems delve deeper into the concepts, testing students' retention of critical topics and procedures.

CONTENTS

1. Introduction to Cost Accounting. 2. Cost Terminology and Cost Behaviors. 3. Predetermined Overhead Rates, Flexible Budgets, and Absorption/Variable Costing. 4. Activity-Based Management and Activity-Based Costing. 5. Job Order Costing. 6. Process Costing. 7. Standard Costing and Variance Analysis. 8. The Master Budget. 9. Break-Even Point and Cost-Volume Profit Analysis. 10. Relevant Information for Decision Making. 11. Allocation of Joint Costs and Accounting for By-Products. 12. Introduction to Cost Management Systems. 13. Responsibility Accounting and Transfer Pricing. 14. Performance Measurement, Balanced Scorecards, and Performance Rewards. 15. Capital Budgeting. 16. Managing Costs and Uncertainty. 17. Implementing Quality Concepts. 18. Inventory and Production Management. 19. Emerging Management Practices. Appendix A. Present Value Tables.

© 2013, 848pp, Paperback, 9781111972103



PRINCIPLES OF COST ACCOUNTING, INTERNATIONAL EDITION, 16E

Edward J. Vanderbeck, Xavier University

PRINCIPLES OF COST ACCOUNTING, 16E, International Edition introduces the essentials of cost accounting in a well-organized, practical, and concise new edition. Within the book's unique 10-chapter format, students gain a thorough understanding of cost concepts, cost behavior, and cost accounting techniques as they apply to manufacturing and service businesses. Unlike other texts, PRINCIPLES OF COST ACCOUNTING, 16E, International Edition ensures that students master the fundamentals before progressing to more complex topics. Students begin with job order costing, and then advance to process costing before delving into specialized topics, such as budgeting, standard costing and variance analysis, costing for service businesses, and cost analysis for management decisions. PRINCIPLES OF COST ACCOUNTING, 16E, International Edition meets the unique learning needs of today's student by introducing concepts in small, manageable sections that are immediately reinforced with proven questions, demonstration problems, exercises, and self-study quizzes. Students develop the competitive edge needed for success in today's job market as they learn how to determine the costs of products and services accurately and set effective selling prices. Students discover how to bid on products and analyze the relative profitability of various products and services. The book's easily accessible presentation focuses on techniques to measure the performance of managers within an organization, design an accounting system to fit the production and distribution system of an organization, and use the accounting system as a tool to motivate managers toward an organization's goals. Count on PRINCIPLES OF COST ACCOUNTING,

16E, International Edition for the most logical, relevant, and real approach to your cost accounting course.

NEW TO THIS EDITION

- **Practical Applications:** A business currents feature has been added to call out the practical applications of cost accounting in the real world. This feature illustrates how cost accounting concepts from the chapter are practiced in business today. An end-of-chapter mini-case reinforces the concept and concludes the situation presented in the chapter introduction.
- **Online Homework:** Online homework is now a possibility with PRINCIPLES OF COST ACCOUNTING. The new edition boasts the addition of CengageNow to help instructors easily assign and grade homework.
- **More End-Of-Chapter Problems:** New and additional end-of-chapter problems have been added to expand the amount of homework instructors can assign and allow students even more practice than before.
- **Updated Recall and Review Problems:** The Recall and Review problems have been updated and revamped to reinforce the concepts that are presented one at a time within manageable sections of text. Specifically designated questions, exercises, problems, and self-study quizzes further test and reinforce the student's understanding of the material.
- **Emphasis on Ethics:** New and additional emphasis on ethics throughout this edition further reinforces these topics of growing importance.

FEATURES

- **Brief Text:** The concise 10-chapter format, unique to this text, makes it appropriate for shorter courses, while still thoroughly covering the cost accounting topics students need today.
- **Comprehensive End-Of-Chapter Materials:** Verified and updated end-of-chapter materials address a wide variety of subjects in varying degrees of difficulty to give you the flexibility you need in assignments and the critical review students need with key terms and corresponding page reference numbers, self-study problems, study questions, exercises, problems, mini-cases, and Internet exercises.
- **Service Business Coverage:** Focus on Service Business (Ch. 9) demonstrates how these businesses apply cost accounting and reflects the shift in the U.S. economy from manufacturing to service industries.

- **ABC & JIT Coverage:** Integration of newer costing methods addresses topics such as ABC and JIT where appropriate throughout the text to ensure students are familiar with the most recent costing techniques and methods.

CONTENTS

1. Introduction to Cost Accounting. 2. Accounting for Materials. 3. Accounting for Labor. 4. Accounting for Factory Overhead. 5. Process Cost Accounting--General Procedures. 6. Process Cost Accounting--Additional Procedures; Accounting for Joint Products and By-Products. 7. The Master Budget and Flexible Budgeting. 8. Standard Cost Accounting--Materials, Labor, and Factory Overhead. 9. Cost Accounting for Service Businesses and the Balanced Scorecard. 10. Cost Analysis for Management Decision Making.

© 2013, 600pp, Paperback, 9781133187882

ETHICS



New Edition in July 2014

eBook

BUSINESS & PROFESSIONAL ETHICS FOR DIRECTORS, EXECUTIVES & ACCOUNTANTS, INTERNATIONAL EDITION, 6E

Leonard J. Brooks, University of Toronto; Paul Dunn, Brock University

Delivering real-world examples of ethical issues in the workplace, BUSINESS & PROFESSIONAL ETHICS, 6E, International Edition equips students with the strategies needed to make the most ethical decisions possible--no matter what the situation. By integrating the latest information on ethics and governance scandals, legal liability and professional accounting & audit issues, this text highlights the most recent ethical issues faced in today's business environment.

The text examines the background and nature of the new stakeholder-supports an era of corporate and professional accountability and governance, offering valuable insights into the development of sound patterns of behavior on the part of directors, executives, and accountants. More than 80 current cases and key readings provide an interesting, challenging, and practical learning experience. Intriguing real-world situations equip students with an understanding of appropriate values, ethical pitfalls, applicable codes of conduct, and sound ethical reasons where codes do not apply.

NEW TO THIS EDITION

- 20 New Cases are provided, and video web references for cases and issues are included to add relevance and interest for the reader. Numerous readings have been updated on companies such as Apple, Enron, Texaco, and Exxon Valdez.
- **NEW CHAPTER ON ETHICS AND GOVERNANCE SCANDALS:** A new chapter documents and analyzes the history major scandals that have led to significant shifts in ethics and governance thinking, practices and regulation since 1970. Important new cases are added, including Bernie Madoff Scandal – The King of Ponzi Schemes. The Enron Scandal is provided in detail as an appendix.
- **UPDATE TO SUBPRIME LENDING CRISIS CHAPTER:** The Subprime Lending Crisis Chapter, previously written during the height of the crisis, is now extended to document and analyze events up to December 2010. New cases include: Goldman Sachs: Guilty or Not; and Lehman Brothers Repo 105 Manipulation.
- **UPDATED COVERAGE ON PROFESSIONAL ACCOUNTING AND AUDIT ISSUES:** Coverage of the role and practices of professional accountants and auditors is updated with the inclusion of the recently released IFAC Code of Ethics which becomes effective on January 1, 2011, and new rules governing best practices when providing advice or preparing a submission to the IRS. Discussion is included on the challenges of making accounting decisions based on principles rather than rules. Many new cases are included that illustrate accounting manipulation, audit difficulties and settlements, and purchasing problems.
- **UPDATED APPENDIX ON LEGAL LIABILITY OF PROFESSIONAL ACCOUNTANTS:** This appendix

has been rewritten to incorporate discussion on the most recent liability developments and defenses for professional accountants. Commentary is provided on key historic and modern cases.

- **ENHANCED COVERAGE ON EMERGING ISSUES AND PRACTICES:** Enhanced coverage in the form of cases and/or discussion is offered on: global business practices (Guanxi in China and bribery); environmental risk management (BP's oil spill); discrimination (Novartis \$250 million settlement); sexual harassment; civil work environment; and white collar crime motivation theories.

FEATURES

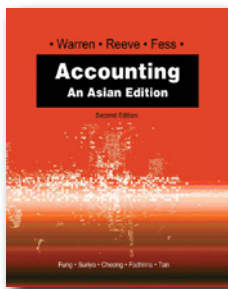
- The Sixth Edition includes two chapters: "Philosophers' Contributions to Ethical Behavior" includes full integration of international (IFAC) ethical standards to which the world is harmonizing, and enhanced treatment of corporate social responsibility. A section on fraud and white-collar crime includes crime motivations and an analysis of a real case. "The Subprime Lending Fiasco" discusses the ethics and governance aspects of the recent subprime mortgage lending debacle.
- **NEW or expanded coverage** also includes the globalization of business and professional ethics, Enron updates, modifications and improvements to practical decision-making approaches, examples of philosophical and practical decision-making approaches, ethical corporate cultures, alternative governance theories, and more.
- The text features more than 80 cases including illustrative applications. Giving students hands-on experience with real-world issues, cases cover subprime lending, adult entertainment and cell phones, limits to exploitive and risqué advertising, bankruptcy ethics, hazardous products, iPhone and disappointed customers, terrorist payments, non-business crime disclosures, staff perks, tax issues, the practice of spying on HP directors, MCI and bad debts, minority controlling shareholders, gifts of publicly traded shares, ethics of re pricing employee stock options, rogue traders, and more.
- At various points in the text, websites are listed to encourage students to research source documents, the SEC, news sources, and more.

CONTENTS

Part I: THE ETHICS ENVIRONMENT. 1. Ethics Expectations. 2. Ethics & Governance Scandals Part II: ETHICAL BEHAVIOR. 3. Philosophers' Contributions. 4. Practical Ethical Decision Making. Part III: ETHICAL GOVERNANCE, ACCOUNTABILITY & MANAGEMENT. 5. Corporate Ethical Governance & Accountability. 6. Professional Accounting in the Public Interest, Post-Enron. Part IV: SIGNIFICANT ETHICS ISSUES FACING BUSINESS AND THE ACCOUNTING PROFESSION. 7. Managing Ethics Risks and Opportunities. 8. The Subprime Lending Fiasco-Ethics Issues. 9. The Credibility Crisis-Enron, WorldCom, & SOX.

© 2012, 744pp, Paperback, 9780538478403

FINANCIAL ACCOUNTING



ACCOUNTING, 2E An Asian Edition

Joyce Fung-Goh B.L., Nanyang Polytechnic; Suriya Binte Shukor, Temasek Polytechnic; Marie Christine Que Cheong, Temasek Polytechnic; Fadhlina Samsudin, Nanyang Polytechnic

This revised Asian edition is an adaptation of the widely used Accounting, by Warren, Reeve and Fess. Lecturers who have many years of experience teaching accounting have adapted it. The book is tailored for use in a first-year course on basic accounting principles. It is written from a sole proprietorship perspective and covers the complete accounting cycle and important accounting areas like cash, receivables, inventories, and fixed assets. Local accounting practices are taught in this text. Local businesses have also been included in the text so that students can relate to the material better. The text is also written in a manner that Asian students will find easy to read and understand.

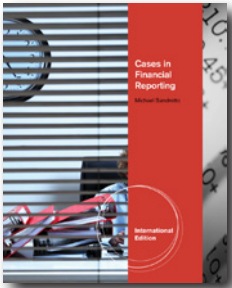
FEATURES

- Adapted by highly-experienced accounting lecturers from local polytechnics
- CONTINUED CASE STUDY: A fictitious business, Internet Solutions, will be followed throughout chapters 1- 4 as the example business to demonstrate a variety of transactions.
- REAL WORLD NOTES: Local companies are used to provide a close-up look at how accounting operates in the marketplace. These examples are highlighted in the margin of the text. Local entrepreneurs are featured to inspire students' entrepreneurial spirit as well.
- ILLUSTRATIVE PROBLEM AND SOLUTION: A solved problem models one or more of a chapter's assignment problems, helping students make the most of the chapter.
- SELF-TESTING: Self-Examination Questions include a matching activity to help students review and retain terms and definitions.
- EXERCISE: An average of 20 exercises at the end of each chapter can be assigned or used as examples in the classroom. Most of these exercises focus on only one specific chapter objective.

CONTENTS

Chapter 1 Introduction to Accounting and Business
Chapter 2 Analysing Transactions Chapter 3 The Adjusting Process Chapter 4 Completing the Accounting Cycle Chapter 5 Accounting for Trading Businesses Chapter 6 Internal Controls and Special Journals Chapter 7 Cash Chapter 8 Receivables Chapter 9 Inventories Chapter 10 Fixed Assets Appendix A. Accounting Principles and Concepts Appendix B. Computerised Accounting System Appendix C. Statement of Cash Flows Appendix D. Basic Financial Analysis. Subject Index

© 2009, 483pp, Paperback, 9789814272452



eBook

CASES IN FINANCIAL REPORTING, INTERNATIONAL EDITION

Michael J. Sandretto, University of Illinois, Champaign-Urbana

CASES IN FINANCIAL REPORTING, 1E, International Edition contains new, comprehensive and engaging cases on topics for accounting and related courses. Helpful background notes accompany cases on key topics such as fair-value reporting, discounted cash flows, and retiree benefits. Short Excel-based cases and complete instructor notes include two levels of assessment questions and suggested solutions. These up-to-date cases are ideal for use in financial accounting, reporting, valuation, governance, and other MBA classes.

FEATURES

- New, class-tested, and up-to-date cases using actual public and private companies complete with instructor notes.
- The Latest in Case Support for Key Topic Areas in Accounting and Business: This case format helps instructors support their accounting and other business courses with better and more up-to-date practices in real-world contexts.
- All Cases Use Actual Companies. Use of actual company cases lets instructors present the most current issues their students will face in their business careers. Many of the companies are recognizable to today's students, making them more relevant to their lives and further interesting them in the content.
- Organized by Topic Focus. Cases are organized into seven areas to help instructors plan their use of cases by subject area--from introductory cases in financial accounting to complex valuation cases.
- Global Scope. Seven international financial reporting cases are used providing instructors a more engaging way to prepare students for the increasingly global

business environment.

- Includes a Rare Look at a Private LLC Company. The Big Cat HPV LLC case offers a comprehensive management profile of a private company making recumbent and other bicycles from startup in 2002 through the present day. The case covers entrepreneurship, financial and cost accounting, product design, production control, and strategy.
- Background Notes to Aid Case Preparation and Topical Coverage Options. Background notes on key issues such as fair value reporting, business combinations, and discounted cash flows are included. These are complete, detailed references for selected topics helping students understand the concepts underlying the assigned cases. These background notes can serve as additional tutorials for use in accounting course covering these topics.
- Short Excel-based Cases to hone students' quantitative skills. Cases in discounted cash flows, revenue recognition, impairment, bonds, leases, securitization and other topics are paired with these Excel-based tools to complete the analysis.
- Detailed Instructor Notes for Maximum Planning Value: Each case is accompanied by instructor notes that include Synopsis, case Objectives, Suggested Uses, Suggested Questions and Suggested Answers (some in two separate levels of difficulty), Teaching Outline, case Analysis, and Excel spreadsheet tools as needed. Suggested Use section even includes recommended integration with related cases.
- Flexibility: The "Make It Yours" program allows instructors to build their own casebook. Incorporate only the cases you want to cover in a separate casebook or add cases to an existing text. Visit <http://www.cengage.com/custom/makeityours/sandretto> to get started.

CONTENTS

I: Introductory Cases. 1. Dublin Small Animal Clinic. 2. Verona Springs Mineral Water. 3. Holton-Central Chairs. 4. Chang Medical Electronics. 5. Janet O'Brien. 6. Catrike. II: Governance and Regulation. 1. Xerox. 2. Microsoft Corp: Financial Reporting Issues. 3. Beazer Homes USA. 4. Corporate Governance at IBM and Google. 5. Chrysler. 6. General Growth Properties. III: Financial Reporting, Domestic. 1. Intel Corporation: Inventory Write-downs. 2. Lease Restatements in the Restaurant Industry. 3. Bethlehem Steel. 4. Revenue Recognition

(A). 5. Revenue Recognition (B). 6. New Century Financial Corp. 7. Sirius XM. 8. Dell, Inc.: Financial Restatements. 9. Retiree Benefits at Boeing. 10. Carton Medical Products. IV: Financial Reporting, International. 1. Impairments in the Recession of 2008-2009. 2. Depreciation in the Semiconductor Industry. 3. Thomson (A). 4. Thomson (B). 5. Mitchells & Butlers. 6. Barclays' acquires Lehman. 7. SAP: Financial Reporting Methods. V: Financial Statement Analysis. 1. Harley-Davidson, Inc. (A). 2. Harley-Davidson, Inc. (B). 3. Arby's Acquisition of Wendy's. 4. General Motors Corp. 5. Employee Stock Options at Cisco. 6. Merrill Lynch, Inc. 7. Apple, Inc.: Retrospective Adoption, Revenue Recognition Rules. VI: Valuation. 1. Knowles Electronics, Inc. 2. Anheuser-Busch, Inc. 3. Inbev. 4. Sunbelt Beverage. 5. Koss. 6. Asher Associates. VII: Background Notes. 1. Note on Fair Value Reporting. 2. Note on Business Combinations. 3. Note on Discounted Cash Flows. 4. Note on Bonds. 5. Note on Retiree Benefits. 6. Note on Business Valuation. 7. Note on Ratio Analysis. VIII: Short Excel-based Cases. 1. Discounted Cash Flows. 2. Revenue Recognition (A). 3. Revenue Recognition (B). 4. Impairment. 5. Bonds. 6. Leases. 7. Investment Securities. 8. Retiree Benefits. 9. Securitization. 10. Valuation.

© 2012, 576pp, Paperback, 9781111531874



NEW EDITION!



eBook

CORNERSTONES OF FINANCIAL ACCOUNTING, INTERNATIONAL EDITION (WITH 10K REPORT), 3E

Jay Rich, *Illinois State University*; Jeff Jones, *Auburn University*; Maryanne Mowen; Don Hansen, *Oklahoma State University*

Get your students where they need to be with CORNERSTONES OF FINANCIAL ACCOUNTING, 3e, International Edition. Cornerstones delivers a truly unique learning system that is integrated through the entire introductory managerial accounting journey

-- ensuring students will leave the course with the knowledge they need to be future business leaders. Students are guided through: Building A Strong Foundation: Students need to build a strong foundation of the fundamentals before they can move forward in this course. The unique Cornerstones approach gets them through the fundamentals FASTER so that they can transition to analyzing and applying concepts. Understanding Relationships: Rather than focusing on concepts in isolation, students should understand accounting as a system and recognize how the end result changes based on how the numbers affect each other. CORNERSTONES, International Edition aids students in this step as an important part in training them to be good decision makers. Making Decisions: Armed with the knowledge they have gained from working through the other aspects of the Cornerstones approach, students are now given the tools to bring their knowledge full-circle and practice making good business decisions. Students love this approach because it presents materials the way they learn. Instructors love it because it gets students to master the foundations more quickly and allows more time to learn and apply the analysis and decision making of accounting. Get There with Cornerstones!

NEW TO THIS EDITION

- New company financial statements are included from recognizable companies like Under Armour, Inc. and the VF Corporation, whose brands include The North Face, Timberland, and more. Each chapter includes an assignment that requires students to analyze and interpret actual financial data, better preparing them for their futures in the business world.
- End-of-chapter Discussion Questions, Multiple-Choice Exercises, Cornerstone Exercises, Exercises, A & B Problems, and Cases have been updated throughout the text to include new data, reflect the latest developments in accounting, and incorporate current company information. In addition, Conceptual Connection analytical assignments involve going beyond basic computation to evaluate accounting information in a meaningful way, while Illustrating Relationships questions ask students to work backwards to provide missing data or identify how variables impact each other.
- To ensure that you are up to date with the latest changes, the third edition includes marginal IFRS notes

to highlight process differences between U.S. GAAP and IFRS. In addition, an appendix offers a general definition and overview of IFRS, including an outline of how IFRS changes could impact core accounting concepts, as well as multiple-choice questions to evaluate students' conceptual understanding.

- To be successful accountants or businesspeople, students need to understand accounting as an interrelated system rather than focusing on isolated chapter topics. In order to promote information retention and comprehension, this edition includes a new continuing problem featuring a fictional company: Front Row Entertainment. Students can connect concepts from each chapter by following Front Row Entertainment as it engages in various business transactions. Chapter-spanning Making the Connection assignments present opportunities to analyze financial statement information in a broader context.
- For instructors who wish to cover investments, the current edition expands on material previously included as an appendix to Chapter 4 and presents this information in a special appendix, complete with homework assignments, at the end of the text.
- A Standardized Chart of Accounts is used in the examples and end-of-chapter in the financial chapters to increase consistency and alleviate student confusion. Real-world statements are also included so that students will become familiar with alternative account names. The benefits of standardizing the chart of accounts carry over into the online environment as it also fosters consistency and ease-of-use in the CengageNOW online homework system.
- Additional rounding instructions are included both within the text and within CengageNOW for this edition, giving students even more focus and direction as they work.
- Additional conceptual material in end-of-chapter: Additional Conceptual Connection questions are identified in the end-of-chapter content. These questions ask students to go beyond the calculations and articulate the conceptual context behind the work they've just completed and how that may impact a company's decision-making.
- Additional Excel Spreadsheet Templates: To give students additional practice using Excel to complete their homework, each chapter will have an average of

two additional templates.

- Author-Revised feedback: CengageNOW helps students get further outside the classroom and keeps them from getting stuck by providing them with meaningful, written feedback as they work. This edition, that feedback has been fully revised by the author team to guide students and to be consistent with material presented in the text.

CONTENTS

1. Accounting and the Financial Statements. 2. The Accounting Information System. 3. Accrual Accounting. Making the Connection, Integrative Exercise: The Accounting Cycle. 4. Internal Control and Cash. 5. Sales and Receivables. 6. Cost of Goods Sold and Inventory. 7. Operating Assets. Making the Connection, Integrative Exercise: Integrated Asset Accounting. 8. Current and Contingent Liabilities. 9. Long-Term Liabilities. 10. Stockholders' Equity. Making the Connection, Integrative Exercise: Integrating Accounting for Liabilities and Equity. 11. The Statement of Cash Flows. 12. Financial Statements Analysis. Appendix 1. International Financial Reporting Standards. Appendix 2. Investments. Appendix 3. Time Value of Money. Appendix 4. Financial Statement Information: Under Armour. Appendix 5. Financial Statement Information: VF Corp. Glossary. Check Figures. Index.

© 2014, 832pp, Paperback, 9781285060682



NEW EDITION!



CORPORATE FINANCIAL ACCOUNTING, INTERNATIONAL EDITION, 12E

Carl S. Warren, *University of Georgia*; James M. Reeve, *University of Tennessee*; Jonathan Duchac, *Wake Forest University*

Activate Learning with Warren/Reeve/Duchac's, CORPORATE FINANCIAL ACCOUNTING, 12e, International Edition! Market-leading CORPORATE

FINANCIAL ACCOUNTING, International Edition has been on the forefront of innovation and change based on the needs of today's teaching and learning environment. Warren offers students clear guidance to complete homework with an efficient presentation for today's learner. The high impact writing style and streamlined design makes important information accessible, with a focus on providing the best and most complete examples. The Complete Learning System in CORPORATE FINANCIAL ACCOUNTING, International Edition and CengageNOW is built around the way students use textbooks and online resources to learn, study and complete homework, allowing them to achieve ultimate success in this course. New to this edition, the authors created innovative, unique content that is focused on unique student and instructor needs before and after lecture – and the type of activities best-suited to each point in learning. New content like the author-written Activation Exercises, helps students come to class more prepared, and enables them to more easily connect the dots, enhance their depth of knowledge and have better tools for remediation and review. The end goal of Warren/Reeve/Duchac's text and technology learning system is to Activate Learning & create more empowered & prepared students--ready to take on the rest of their educational and career goals.

NEW TO THIS EDITION

- **REORGANIZATION OF CHAPTER 5:** "Accounting for Merchandising Businesses" (Chapter 5) was re-organized to start with purchases and sales transactions and then end with the creation of the multi-step income statement. This model more intuitively follows a similar structure as the cycle chapters (starting with the entries and moving to the financial statements).
- **EXPANDED INVENTORY COVERAGE:** "Inventories" (Chapter 6) now includes coverage of the weighted average cost method under a perpetual inventory system. The trend to cover perpetual inventory (vs. periodic) and the wide use of popular accounting software packages that use weighted average cost-perpetual (point-of-sale) led to this change. All exhibits and illustrations pertaining to the weighted average cost method have been updated.
- **REFRESHED REAL-WORLD INTEGRATION:** As with every new edition, the authors have ensured that new real-world companies have been added, real-world

data has been updated, and names and values of end-of-chapter material have been changed.

- **NEW ACTIVATION EXERCISES:** These author-written Activation Exercises in CengageNOW and Aplia are an extension of the Complete Learning System and focus on helping students develop a better understanding of (1) key terms and definitions, (2) the economics of business transactions, (3) how these transactions are recorded in the accounting system, and where relevant, (4) how these transactions are ultimately reflected in the financial statements. 100% consistent with the book's approach and terminology, the Activation Exercises' interactive structure builds the critical thinking skills that are necessary for students to succeed and can be used as an introduction to topics or for review and assessment. Use them as a means of reinforcing chapter concepts before or after a lecture. A student that has completed an Activation Exercise is a student on the way towards building mastery.
- **NEW ANIMATED ACTIVITIES:** Animated Activities in CengageNOW and Aplia are the perfect pre-lecture assignment to expose students to concepts before class! These illustrations visually guide students through selected core topics using a realistic company example to illustrate how the concepts relate to the everyday activities of a business. Animated Activities are assignable or available for self-study and review.
- **NEW BLUEPRINT CONNECTIONS:** Blueprint Connections in CengageNOW and Aplia are shorter extensions of the Blueprint Problems that build upon concepts covered and introduced within the Blueprint Problems. These scenario-based exercises help reinforce students' knowledge of the concept, strengthen their analytical skills and are useful as in-class activities or as homework/review after lecture and before the exam.
- **NEW AUTHOR-WRITTEN "Check My Work" FEEDBACK:** The written feedback available when students click on "Check My Work" in CengageNOW has been revised by the authors to achieve a more holistic student learning experience.
- **NEW POST-SUBMISSION FEEDBACK:** Where appropriate, source calculations and further explanation have been added alongside the solution in CengageNOW to help students understand where they went wrong in solving end-of-chapter items.

- **NEW CONCEPTUAL CONVERSION QUESTIONS:** End-of-chapter questions or requirements within larger questions that were previously short answer have been converted into an assignable & gradable format within CengageNOW and Aplia. This allows you to better assess students' conceptual understanding of topics, something that has previously been difficult within an online homework system. Green pencil icons in the print text denote which questions have been converted into this format in the technology.
- **NEW EXCEL "Try It" TUTORIALS:** Located in the Study Tools Tab in CengageNOW, these activities provide students with basic tutorials on how to use Excel to solve accounting problems. Students practice accounting and manipulate spreadsheets using basic Excel® formulas in a simple step-by-step format. The tutorials reinforce the accounting concepts and help build students' Excel competency.

CONTENTS

1. Introduction to Accounting and Business. 2. Analyzing Transactions. 3. The Adjusting Process. 4. Completing the Accounting Cycle. 5. Accounting for Merchandising Businesses. 6. Inventories. 7. Sarbanes-Oxley, Internal Control, and Cash. 8. Receivables. 9. Fixed Assets and Intangible Assets. 10. Current Liabilities and Payroll. 11. Corporations: Organization, Stock Transactions, and Dividends. 12. Long-Term Liabilities: Bonds and Notes. 13. Investments and Fair Value Accounting. 14. Statement of Cash Flows. 15. Financial Statement Analysis. Appendix A Interest Tables. Appendix B Nike, Inc. 2011 Annual Report. Appendix C International Financial Reporting Standards. Appendix D Reversing Entries. Appendix E Special Journals and Subsidiary Ledgers. Glossary. Subject Index. Company Index.

© 2014, 864pp, Paperback, 9781285163758



eBook

EXCEL APPLICATIONS FOR ACCOUNTING PRINCIPLES, 4E

Gaylord N. Smith, Albion College

This textbook introduces students to the power of spreadsheets. It contains over 50 spreadsheet problems that reinforce principles of accounting concepts. The problems incorporate formula development and model building skills that may be used in a variety of accounting applications. Emphasis is placed on what-if analysis.

NEW TO THIS EDITION

- All instructions and figures have been updated to match Microsoft® Excel 2010. The new edition allows students to take advantage of the user-friendly features and be prepared to use Excel in their career.

FEATURES

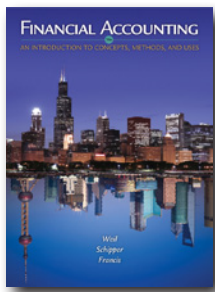
- The spreadsheet problems make use of Excel®, which is the most popular professional spreadsheet application available. The problems can be worked in Excel 2010, Excel 2007, Excel 2003, Excel 2002 XP, and Excel 2000.
- A variety of "what-if" analyses allows you to explore options and make recommendations beyond a single solution to a problem.
- To provide a thorough foundation for honing your Excel skills, a variety of simple and demonstration problems test your knowledge of accounting by having you complete partially completed spreadsheet models.
- Excel templates for the text are available at the companion website.

CONTENTS

Preface. Instructions for Practice Problems. Practice Preprogrammed Problem Instructions. Practice

Worksheet Tickler. Practice Chart Tickler. Practice Model-Building Problem. Preprogrammed Problems. Model-Building Problem Checklist. Model-Building Problems.

© 2012, 208pp, Paperback, 9781111581565



FINANCIAL ACCOUNTING, 14E

An Introduction to Concepts, Methods and Uses

Roman L. Weil, *University of Chicago*; Katherine Schipper, *Duke University*; Jennifer Francis, *Duke University*

Ideal for graduate, MBA, and rigorous undergraduate programs, **FINANCIAL ACCOUNTING: AN INTRODUCTION TO CONCEPTS, METHODS, AND USES 14e** presents both the basic concepts underlying financial statements and the terminology and methods that allows the reader to interpret, analyze, and evaluate corporate financial statements. Fully integrating the latest International Financial Reporting Standards, inclusive of the latest developments on Fair Value Accounting, and now more streamlined for busy students, this text provides the highest return on your financial accounting course investment. With great clarity, this widely respected financial accounting text paces students appropriately as they learn both the skills and applications of basic accounting in earlier chapters as well as the impart the concepts and analysis skills they will use as future business leaders.

NEW TO THIS EDITION

- Updated Throughout for U.S. GAAP and International Financial Reporting Standards (IFRS): The authors, leaders in the development and interpretation of financial accounting regulations, have updated the text for the most recent U.S. GAAP and IFRS standards.
- New Chapter Sequencing and Organization: In the 13th edition the authors introduced a new Chapter

2 containing bookkeeping materials for both the income statement and the balance sheet. The 14th edition splits the Chapter 2 bookkeeping material into two chapters, one for the balance sheet (chapter 2) and one for the income statement (chapter 3), thus developing the fundamental vocabulary and skills of statement preparation at a more moderate pace. This allows the following two chapters to cover balance sheet concepts (chapter 4) and income statement concepts (chapter 5) as students move into the middle of the course.

- New, More Streamlined Approach. The authors have revised the chapters to focus on the key topics and concepts, minimize the need for advanced material more suitable for subsequent accounting courses, and streamlined the narrative and topical flow for busy MBA students. This approach clears the way for MBA students to concentrate on what accounting reveals about a company and how accounting drives financial decision making.

FEATURES

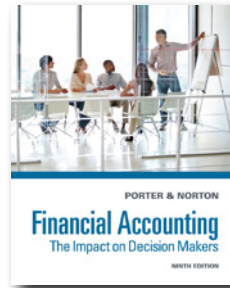
- Integration of U.S. GAAP and International Financial Reporting Standards (IFRS) throughout: The text compares and contrasts financial accounting and reporting under U.S. GAAP and under International Financial Reporting Standards (IFRS), and discusses and references topics to both sets of standards. See the scope of the U.S. GAAP/IFRS details in this book by examining the chart in the front endpapers, inside the front cover. That chart shows the chapters and topics where the discussion includes IFRS and U.S. GAAP.
- Emphasis on fair values and components of other comprehensive income: As U.S. GAAP and IFRS incorporate more required or permitted fair value measurements, the 14th edition has broad coverage of the fair value option in U.S. GAAP as it affects accounting for some debt securities and some investments as well as comprehensive income.
- Integration of Real and Hypothetical Financial Statements: For more effective learning, the text reprints actual financial statements and disclosures as well as uses hypothetical company examples that are best suited to show specific concepts.
- Year Dating: To increase the learning value for each company financial-statement example, both “Year 1, Year 2” and calendar-year styles of year references have been included.

- Enhanced Financial Analysis: This edition emphasizes the integration of U.S. GAAP and IFRS standards in the analysis of financial statement data by users.
- Financial Analysis Problems Data: To simplify the presentation, problems emphasize analysis and the interpretation of both actual-company and hypothetical-company financial reports.

CONTENTS

Part 1: Overview of Financial Statements. 1. Introduction to Business Activities and Overview of Financial Statements and the Reporting Process. Part 2. Accounting Concepts and Methods. 2. The Basics of Record Keeping and Financial Statement Preparation: Balance Sheet. 3. The Basics of Record Keeping and Financial Statement Preparation: Income Statement. 4. Balance Sheet: Presenting and Analyzing Resources and Financing. 5. Income Statement: Reporting the Results of Operating Activities. 6. Statement of Cash Flows: Reporting the Effects of Operating, Investing, and Financing Activities on Cash Flows. 7. Introduction to Financial Statement Analysis. Part 3. Measuring and Reporting Assets and Equities Using Generally Accepted Accounting Principles. 8. Revenue Recognition, Receivables, and Advances from Customers. 9. Working Capital. 10. Long-Lived Tangible and Intangible Assets. 11. Notes, Bonds, and Leases. 12. Liabilities: Off-Balance-Sheet Financing, Retirement Benefits, and Income Taxes. 13. Marketable Securities and Derivatives. 14. Intercorporate Investments in Common Stock. 15. Shareholders' Equity: Capital Contributions and Distributions. Part 4. Synthesis. 16. Statement of Cash Flows: Another Look. 17. Synthesis of Financial Reporting. Appendix: Time Value of Cash Flows: Compound Interest Concepts and Applications. Glossary. Index.

© 2013, 864pp, Hardback, 9781111823450



NEW EDITION!



eBook

FINANCIAL ACCOUNTING, 9E The Impact on Decision Makers

Gary A. Porter, *Drake University*; Curtis L. Norton, *Arizona State University*

FINANCIAL ACCOUNTING: THE IMPACT ON DECISION MAKERS, Ninth Edition, is packed with decades of academic and real-world accounting experience. This text provides the appropriate blend of academic rigor with step-by-step learning and decision-making models that reach today's students and equip them with the skills they need to be effective decision makers and future business leaders. Instead of an abstract approach to accounting, FINANCIAL ACCOUNTING: THE IMPACT ON DECISION MAKERS takes students through recognizable focus companies and their specific financial data and business strategies, imparting students with real-life experience and a model to hone the skills necessary to making important decisions. This edition features three key models that provide students with a more structured approach to understanding financial data and how it is used to make sound business decisions. The Transaction Analysis Model helps students see the effects an economic event has on the accounting equation and financial statements. The Financial Decision Framework focuses on ratio analysis and financial decisions, and the Ethical Decision Model helps students apply ethical judgment when applying accounting principles. FINANCIAL ACCOUNTING: THE IMPACT ON DECISION MAKERS, Ninth Edition, will not only help your students learn and understand core accounting rules and procedures but it will also give them a framework through which they can apply their knowledge to make effective business decisions.

NEW TO THIS EDITION

- NEW: The Transaction Model: The Transaction

Model in FINANCIAL ACCOUNTING, Ninth Edition, helps students go beyond procedures to extend the decision-making framework into understanding the transactions and recording decisions that accountants regularly make. The model asks students to be able to state the event, understand the accounts used and how they're impacted, understand how to apply debit/credit rules to journalizing, know what effect transactions will have on the accounting equation and, ultimately, on the financial statements. This model is extended into CengageNOW™ with questions that measure students' understanding of the effects of transactions they're asked to record.

- NEW: Financial Decision Framework: New to the ninth edition, students are given a framework to teach them to identify relevant information, analyze it, and make better business decisions. The two-part Financial Decision Framework includes a Ratio Decision Model and a Business Decision Model. This framework, integrated throughout the text, provides students with models for honing their analysis and decision-making skills using real company information in a relevant, applicable context. The models are extended into the end-of-chapter questions so students not only learn these models for making financial decisions but they also then have a chance to apply them in practice.
- NEW: Part of the Financial Decision Framework, the Ratio Decision Model guides students through formulating a question about a real company, and then calculating, comparing, and interpreting ratios.
- NEW: Moving a step beyond the Ratio Decision Model, the Financial Decision Framework also guides students through a Business Decision Model. This model leads students through asking a question as a user of financial information, gathering and analyzing the necessary information, making a decision, and then monitoring that decision.
- NEW: The Financial Decision Framework's Ratio Decision and Business Decision Models are extended into CengageNOW™. Author-created end-of-chapter questions written to require students to apply the models they've learned have been extended into the online experience in CengageNOW™. These interactive decision problems and cases further reinforce the Financial Decision Framework with a hands-on analysis and decision-making experience.
- NEW: The Ethical Decision Model has been integrated

into requirement steps in selected problems and Ethical Decision Cases in the end of chapter. Ethical issues are introduced within selected chapters, and end-of-chapter cases ask students to apply an Ethical Decision Model that is introduced in Chapter 1 in order to evaluate the situation and learn how to make ethical decisions. This integration follows through on the ethical model's stepped method of reaching ethical decisions through identification, analysis, and resolution.

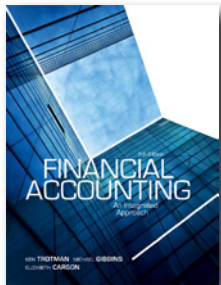
- NEW: Introducing two new flagship focus companies--Under Armour and Columbia Sportswear--are used as examples throughout the text, allowing students to apply the models they're learning to real financial data from two companies within the same industry.
- NEW: Introducing new chapter focus companies--Walgreen Co. for Chapter 12 and lululemon athletica, inc., for Chapter 13.
- NEW: The authors have streamlined the chapter text without oversimplifying or removing topics, so the presentation of the content is clearer, more concise, and easier for students to absorb.
- NEW: Cognero online Test Bank. Cengage Learning Testing Powered by Cognero is a flexible online system that allows you to author, edit, and manage Test Bank content from multiple Cengage Learning solutions; create multiple test versions in an instant; deliver tests from your LMS, your classroom or wherever you want. Revised to reflect the ninth edition, the Cognero Test Bank contains the same questions that are in the Microsoft® Word Test Bank. All question content is tagged according to standards topic, Bloom's Taxonomy, and difficulty level.

CONTENTS

1. Accounting as a Form of Communication. 2. Financial Statements and the Annual Report. 3. Processing Accounting Information. 4. Income Measurement and Accrual Accounting. 5. Inventories and Cost of Goods Sold. 6. Cash and Internal Control. 7. Receivables and Investments. 8. Operating Assets: Property, Plant, and Equipment, and Intangibles. 9. Current Liabilities, Contingencies, and the Time Value of Money. 10. Long-Term Liabilities. 11. Stockholders' Equity. 12. The Statement of Cash Flows. 13. Financial Statement Analysis. Appendix A. International Financial Reporting Standards. Appendix B. Excerpts from Under Armour's 10-K. Appendix C. Excerpts from Columbia Sportswear's

Form 10-K. Glossary. Index.

© 2015, 864pp, Hardback, 9781285182957



eBook

FINANCIAL ACCOUNTING, 5E

An Integrated Approach

Ken Trotman, *University of New South Wales*; Michael Gibbins, *University of Alberta*; Elizabeth Carson, *University of New South Wales*

This fifth edition of Trotman's *Financial Accounting: An Integrated Approach* incorporates comprehensive coverage of new issues in sustainability with a new chapter dedicated to current and emerging issues, while building upon the approachable, user-friendly, Australian-focussed style of previous editions. This new edition continues to provide students with a detailed understanding of the accounting framework in a balanced and engaging approach that provides non-accounting majors with enough details to understand and analyse company financial statements and provides accounting majors with a sound basis for future studies in accounting. Drawing on topical source documents and newspaper articles, *Financial Accounting: An Integrated Approach* makes accounting interesting and relevant.

NEW TO THIS EDITION

- A dedicated chapter on Accounting & Sustainability, providing coverage of recent and emerging legislative initiatives of sustainability and the impact of these upon business and accounting practices – so students are up to date with the latest in sustainability practices
- A new appealing four-colour text design with clearer representation of exhibits and financial statements throughout the book – content is easier to navigate and digest.
- Thoroughly updated throughout to reflect substantial changes to interpretations of the International

Financial Reporting Standards (IFRS) by the Australian Accounting Standards Board (AASB).

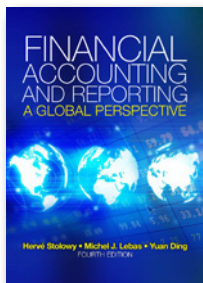
- Entirely new chapter devoted to tackling the emerging standards and theoretical frameworks in sustainability reporting – so students understand the latest in sustainability practices
- Bolded glossary terms enable quick reference and navigation – gives students enhanced navigation and referencing within the book

FEATURES

- Thoroughly updated with the latest local and most relevant examples drawn from the actual financial reports of real-world Australian companies operating now.
- Updated text to the latest International Financial Reporting Standards (IFRS) as adopted by the Australian Accounting Standards Board (AASB) – so students are fully up to speed with the latest industry practices
- Comprehensive 'How's Your Understanding' boxes throughout the text – ensures thorough student understanding as they advance through the text.
- Real-world articles and exhibits – lecturers can demonstrate how accounting theory applies in actual situations.
- Extensive discussion questions and problems – giving lecturers a wealth of resources for testing student understanding.

CONTENTS

1. Introduction to financial accounting
 2. Measuring and evaluating financial position and financial performance
 - Appendix to Chapter 2 Background: Sole traders, partnerships, companies and financing
 3. The double-entry system
 - Appendix to Chapter 3 A brief history of early accounting
 4. Record-keeping
 5. Accrual accounting adjustments
 - Appendix to Chapter 5 Special journals, subsidiary ledgers and control accounts
 6. Financial reporting principles, accounting standards and auditing
 7. Accounting and sustainability (new chapter)
 8. Internal control and cash
 9. Inventory
 10. Noncurrent assets
 11. Liabilities
 - Appendix to Chapter 11 Future cash flows: Present value analysis
 12. Completing the balance sheet
 13. Revenue and expense recognition: additional concepts
 14. The statement of cash flows
 15. Financial statement analysis
 16. Accounting policy choices
- Appendix 1 Woolworths



FINANCIAL ACCOUNTING AND REPORTING A GLOBAL PERSPECTIVE (WITH COURSEMATE AND EBOOK ACCESS CARD), 4E

Hervé Stolowy, HEC Paris; Michel J. Lebas; Yuan Ding, China-Europe International Business School (CEIBS)

Now in its fourth edition, this respected and widely used book provides an essential introduction to financial accounting and reporting for business and management students around the world. Written very much from the 'user' rather than the 'preparer' accounting perspective, the book provides clear and comprehensive guidance on all the complex concepts and issues in accounting and reporting, together with explanation of the more technical aspects of accounting transactions. The book has a strong international perspective (being based on IFRS/IAS) and uses lots of real-life worldwide company financial statements and examples, to enable students to see how issues appear in practice.

NEW TO THIS EDITION

- Completely revised throughout to cover all the latest IFRS developments and terminology.
- Thorough update of all the real-life case examples and case studies. This maximizes topicality and relevance to students, and ensures full EMEA and international representation.
- Fully reworked and strengthened Chapter 10 to explicitly address hedge accounting, known as a difficult topic for students to grasp.
- End of chapter problems and assignments now include three levels of complexity to aid learning development and encourage depth of understanding.

- The regulatory section now includes expanded coverage on the debate on the IASB/FASB convergence process and the future of global accounting regulation, including IFRS adoptions in the US – this enhances the student's understanding of financial accounting and reporting in a truly global context.
- Enhanced coverage of decision-making orientation throughout the book to guide students and help them gain a better understanding of the decision-making process.

FEATURES

- Adopts a strong international perspective, giving students examples from a wide range of countries and industries to clearly reflect the onus of International Financial Reporting Standards
- Excellent Real-life Examples really bring the text to life and enable students to easily relate to the concepts being described
- Superb Review Questions and Assignments to maximise student engagement and aid rapid independent learning
- User-friendly tables, figures and diagrams are used extensively throughout the commentary to facilitate student understanding

CONTENTS

Part 1 Introduction to Financial Accounting. 1. Accounting: The Language of Business. 2. Introduction to Financial Statements. 3. Financial Statements: Interrelations and Construction. 4. Accounting Principles and End-of-period Adjustments. Part 2 Major Accounting Topics. 5. Regulation of Accounting and Financial Reporting. 6. Revenue Recognition Issues. 7. Tangible Fixed Assets. 8. Intangible Fixed Assets. 9. Inventories. 10. Financial Instruments in the Statement of Financial Position and Fair Value Accounting. 11. Shareholders' Equity. 12. Liabilities and Provisions. 13. Business Combinations. 14. Statement of Cash Flows Construction. Part 3 Financial Statement Analysis. 15. Balance Sheet Analysis. 16. Income Statement Analysis. 17. Statement of Cash Flows Analysis and Earnings Quality. 18. Ratio Analysis, Financial Analysis and Beyond.

© 2013, 800pp, Paperback, 9781408076866,



FINANCIAL ACCOUNTING CONCEPTS, INTERNATIONAL EDITION, 11E

James D. Stice, Brigham Young University; Earl K. Stice, Brigham Young University; W. Steve Albrecht, Brigham Young University

The eleventh edition of FINANCIAL ACCOUNTING CONCEPTS, International Edition guides students through the what, why and how of accounting in today's business world. This textbook offers a solid presentation of concepts and procedures blended with a wealth of real company examples and solved exercises to ensure student success in the practical application of fundamental accounting principles. Students will learn to effectively use and prepare financial accounting information for decision making with various features that encourage critical thinking, highlight ethical considerations, and consider global implications. Emphasizing the relevancy of accounting to the business world, this edition is designed to address a diversity of learning styles and career needs.

NEW TO THIS EDITION

- Superior Readability through Streamlined Presentation – This textbook has always engaged students with a lively and accessible writing style and, in this edition, the authors have carefully edited the text to further enhance the presentation of the material. This edition now provides students with a more concise explanation of financial accounting principles without sacrificing topical coverage or quantity of examples.
- Restructured Learning Objectives – Now in an easy to read what/why/how format, learning objectives guide students through mastering the chapter's material while reinforcing the relevance and application of these fundamental concepts.
- New Do This Feature – This edition now directly connects concepts with application by including brief solved exercises at the end of relevant sections. The

Do This boxes provide students with an effective framework to apply to similar examples.

- New International Feature – As businesses increasingly operate in a global economy, new International boxes have been included in this edition to compare US accounting standards with practices abroad and highlight shifts in ideology.

CONTENTS

PART I: FINANCIAL REPORTING AND THE ACCOUNTING CYCLE. 1. Accounting Information: Users and Uses. 2. Financial Statements: An Overview. 3. The Accounting Cycle: The Mechanics of Accounting. 4. Completing the Accounting Cycle. 5. Internal Controls: Ensuring the Integrity of Financial Information. PART II: OPERATING ACTIVITIES. 6. Receivables: Selling a Product or Service. 7. Inventory and the Cost of Sales. 8. Completing the Operating Cycle. PART III: INVESTING AND FINANCING ACTIVITIES. 9. Investments: Property, Plant, and Equipment and Intangible Assets. 10. Financing: Long-Term Liabilities. 11. Financing: Equity. 12. Investments: Debt and Equity Securities. PART IV: OTHER DIMENSIONS OF FINANCIAL REPORTING. 13. Statement of Cash Flows. 14. Analyzing Financial Statements.

© 2011, 832pp, Hardback, 9780538750851,



NEW EDITION!



FINANCIAL ACCOUNTING, INTERNATIONAL EDITION, 13E

Carl S. Warren, University of Georgia; James M. Reeve, University of Tennessee; Jonathan Duchac, Wake Forest University

Activate Learning with Warren/Reeve/Duchac's, FINANCIAL ACCOUNTING, 13e, International Edition! Market-leading FINANCIAL ACCOUNTING, International Edition has been on the forefront of innovation and change based on the needs of today's

teaching and learning environment. Warren offers students clear guidance to complete homework with an efficient presentation for today's learner. The high impact writing style and streamlined design makes important information accessible, with a focus on providing the best and most complete examples. The Complete Learning System in FINANCIAL ACCOUNTING, International Edition and CengageNOW is built around the way students use textbooks and online resources to learn, study and complete homework, allowing them to achieve ultimate success in this course. New to this edition, the authors created innovative, unique content that is focused on unique student and instructor needs before and after lecture – and the type of activities best-suited to each point in learning. New content like the author-written Activation Exercises helps students come to class more prepared, and enables them to more easily connect the dots, enhance their depth of knowledge and have better tools for remediation and review. The end goal of Warren/Reeve/Duchac's text and technology learning system is to Activate Learning & create more empowered & prepared students--ready to take on the rest of their educational and career goals.

NEW TO THIS EDITION

- **REORGANIZATION OF CHAPTER 6:** "Accounting for Merchandising Businesses" (Chapter 6) was re-organized to start with purchases and sales transactions and then end with the creation of the multi-step income statement. This model more intuitively follows a similar structure as the cycle chapters (starting with the entries and moving to the financial statements).
- **EXPANDED INVENTORY COVERAGE:** "Inventories" (Chapter 7) now includes coverage of the weighted average cost method under a perpetual inventory system. The trend to cover perpetual inventory (vs. periodic) and the wide use of popular accounting software packages that use weighted average cost-perpetual (point-of-sale) led to this change. All exhibits and illustrations pertaining to the weighted average cost method have been updated.
- **REFRESHED REAL-WORLD INTEGRATION:** As with every new edition, the authors have ensured that new real-world companies have been added, real-world data has been updated, and names and values of end-of-chapter material have been changed.
- **NEW ACTIVATION EXERCISES:** These author-written

Activation Exercises in CengageNOW and Aplia are an extension of the Complete Learning System and focus on helping students develop a better understanding of (1) key terms and definitions, (2) the economics of business transactions, (3) how these transactions are recorded in the accounting system, and where relevant, (4) how these transactions are ultimately reflected in the financial statements. 100% consistent with the book's approach and terminology, the Activation Exercises' interactive structure builds the critical thinking skills that are necessary for students to succeed and can be used as an introduction to topics or for review and assessment. Use them as a means of reinforcing chapter concepts before or after a lecture. A student that has completed an Activation Exercise is a student on the way towards building mastery.

- **NEW ANIMATED ACTIVITIES:** Animated Activities in CengageNOW and Aplia are the perfect pre-lecture assignment to expose students to concepts before class! These illustrations visually guide students through selected core topics using a realistic company example to illustrate how the concepts relate to the everyday activities of a business. Animated Activities are assignable or available for self-study and review.
- **NEW BLUEPRINT CONNECTIONS:** Blueprint Connections in CengageNOW and Aplia are shorter extensions of the Blueprint Problems that build upon concepts covered and introduced within the Blueprint Problems. These scenario-based exercises help reinforce students' knowledge of the concept, strengthen their analytical skills and are useful as in-class activities or as homework/review after lecture and before the exam.
- **NEW AUTHOR-WRITTEN "Check My Work" FEEDBACK:** The written feedback available when students click on "Check My Work" in CengageNOW has been revised by the authors to achieve a more holistic student learning experience.
- **NEW POST-SUBMISSION FEEDBACK:** Where appropriate, source calculations and further explanation have been added alongside the solution in CengageNOW to help students understand where they went wrong in solving end-of-chapter items.
- **NEW CONCEPTUAL CONVERSION QUESTIONS:** End-of-chapter questions or requirements within larger questions that were previously short answer have

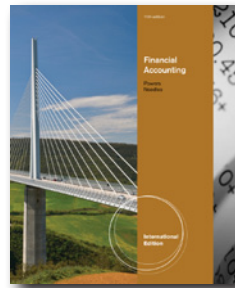
been converted into an assignable & gradable format within CengageNOW and Aplia. This allows you to better assess students' conceptual understanding of topics, something that has previously been difficult within an online homework system. Green pencil icons in the print text denote which questions have been converted into this format in the technology.

- **NEW EXCEL "Try It" TUTORIALS:** Located in the Study Tools Tab in CengageNOW, these activities provide students with basic tutorials on how to use Excel to solve accounting problems. Students practice accounting and manipulate spreadsheets using basic Excel® formulas in a simple step-by-step format. The tutorials reinforce the accounting concepts and help build students' Excel competency.

CONTENTS

1. Introduction to Accounting and Business. 2. Analyzing Transactions. 3. The Adjusting Process. 4. Completing the Accounting Cycle. 5. Accounting Systems. 6. Accounting for Merchandising Businesses. 7. Inventories. 8. Sarbanes-Oxley, Internal Control, and Cash. 9. Receivables. 10. Fixed Assets and Intangible Assets. 11. Current Liabilities and Payroll. 12. Accounting for Partnerships and Limited Liability Companies. 13. Corporations: Organization, Stock Transactions, and Dividends. 14. Long-Term Liabilities: Bonds and Notes. 15. Investments and Fair Value Accounting. 16. Statement of Cash Flows. 17. Financial Statement Analysis. Appendix A Interest Tables. Appendix B Reversing Entries. Appendix C Nike, Inc. 2011 Annual Report. Appendix D International Financial Reporting Standards. Glossary. Subject Index. Company Index.

© 2014, 944pp, Paperback, 9781285073088



FINANCIAL ACCOUNTING, INTERNATIONAL EDITION (WITH IFRS), 11E

Marian Powers, Northwestern University; Belverd E. Needles, DePaul University

FINANCIAL ACCOUNTING, 11e, International Edition continues a distinguished tradition of combining academic needs with professional thought to prepare students for a dynamic business world. Through market-leading integration of International Federal Reporting Standard coverage and real-world data, trusted pedagogy, and a clear writing style that simplifies complex concepts, FINANCIAL ACCOUNTING, 11e, International Edition, develops the judgment and critical-thinking skills students will need to succeed. The new edition is fully updated for IFRS, includes unique elements on ratio analysis, and offers two unique choices for online homework software: CengageNOW and Aplia.

NEW TO THIS EDITION

- **Focus on Financial Statement Elements** – In this edition of FINANCIAL ACCOUNTING, the authors present an exciting new framework for teaching ratios based on extensive research regarding high performing companies. A new graphic visually illustrates the relationships among the elements of the financial statements and the entire approach is simplified. Beginning in Chapter 1, students learn that finding six elements on the financial statements and computing four financial ratios will allow them to analyze financial statements and determine how well or poorly a company is performing, which, in turn, is the basis for making good business decisions. In addition, ratios are presented in a unified manner in the Financial Performance Measurement chapter.
- **Extensive International Financial Reporting Standards**

Coverage – The growing acceptance of International Federal Reporting Standards (IFRS) presents challenges for current and future U.S. accountants. In this edition of FINANCIAL ACCOUNTING, every chapter includes at least one feature that highlights the differences between U.S. GAAP and IFRS. In addition, supplementary material that provides an overview of IFRS and the proposed presentation of financial statements is automatically bundled with every new book.

- Streamlined Coverage – In order to make FINANCIAL ACCOUNTING more manageable for one-term courses, this edition now includes fourteen chapters instead of fifteen. All topics related to stockholders' equity (previously split between Chapters 11 and 12) have been combined into a single chapter. Other topics previously covered in these chapters (corporate income statement, deferred income taxes, comprehensive income, etc) have been made more concise and are included in chapters covering related topics.
- Superior Readability through Enhanced Presentation – The revised and refocused content makes this edition accessible to a broad range of interests and levels of reading ability. Building on its proven strengths of making the complex simple, extra care has been taken to clarify the topics that students traditionally struggle with most – including the accounting cycle, bonds, and stocks – to make them easy to comprehend. In addition, whenever possible, detailed information has been made more concise by shortening paragraphs or breaking sentences into bulleted lists
- Additional End-of-Chapter Assignments – Trusted end-of-chapter short exercises, exercises, problems, and cases provide a rich variety to satisfy any approach and have been updated throughout with new numbers and current data where applicable. Based on market and syllabi research for financial accounting courses, more short exercises have been added for every chapter for this edition. Also new for this edition, Check Figures have been added to the margins for problems, where applicable. Market-leading case material includes plenty of opportunities to engage real business decisions, ethical dilemmas, and Excel® applications.

FEATURES

- Financial Statements – Students are introduced to financial statements in Chapter 1 to ensure they hone their decision-making skills with real-world examples. Beginning with the “How to Read an Annual Report” supplement to Chapter 1, students examine the CVS financial statements and are provided with the annual report for Southwest Airlines as a point of comparison. “The Annual Report Project” after Chapter 4 solidifies this critical skill. In addition, the “Focus on Financial Statements” graphic found at the beginning of each chapter reinforces the connection between the financial statements and each chapter's topics, while the “Focus on Financial Statement Elements” graphic presented with selected ratios shows the relationships among the financial statement numbers. Finally, end-of-chapter Annual Report and Comparison Analysis cases require students to interact with major portions of annual reports.
- Relevancy in Today's Business World – More than 230 publicly held companies as well as international, governmental, and not-for-profit organizations are used as illustrative examples. In addition, each chapter begins with a “Decision Point” that shows how real companies use accounting information to make decisions. Students will instantly recognize the decision-point companies, each of which is among Business Week's Top Brands, Most Innovative companies, and/or Infotect-100. Examples from the Decision Point companies are integrated throughout the chapters and, at the end of each chapter, “A Look Back” boxes revisit the Decision Point companies and prompt students to hone their critical-thinking skills by examining the impact of the chapter concepts on the focus company. Furthermore, each chapter includes several “Focus on Business Practice” boxes, which illustrate accounting concepts and practices in the context of the general business world.
- Developing Ethical Business Leaders – The need for students to analyze business situations and make informed, ethical decisions is essential in today's world. FINANCIAL ACCOUNTING weaves ethical considerations throughout the chapter so that students learn to consistently think of the ethical implications of their actions. In addition, Ethical Dilemma cases at the end of the chapter ask students to consider issues they may encounter in their future careers.

- **Solid Student Pedagogy** – The pedagogical features in FINANCIAL ACCOUNTING reflect the authors’ active teaching and researching experience. Clearly presented learning objectives, which provide students with a framework course concepts, lead students from concepts to applications. These learning objectives are based on Bloom’s taxonomy and have been refined over many editions. In addition, in-chapter features help focus students on skills that will be most important to them. For example, accounting equations next to important journal entries reinforce the impact of the transaction on the financial statements and “Study Notes” highlight important information and provide useful tips on ways to avoid common mistakes. Finally, revised and enhanced “Stop and Apply” features following each learning objective section review key concepts and information by providing a discussion questions or solved exercises that reinforce the connection between individual transactions and financial statements.
- **Developing Decision Making and Critical Thinking Skills** – The need for students to go beyond learning basic concepts and be able to analyze business situations and make informed decisions is critical for success. FINANCIAL ACCOUNTING is decision-oriented, reflecting how information in the financial statements can be used in investing in, loaning money to, and operating a business and how the consequences of business decisions affect the financial statements. In addition, the “User Insight” requirements of select items develop students’ abilities to make sound business decisions based on financial information.

CONTENTS

1: Uses of Accounting Information and the Financial Statements. Supplement to Chapter 1: How to Read an Annual Report. 2: Analyzing Business Transactions. 3: Measuring Business Income. Supplement to Chapter 3: Closing Entries and the Work Sheet. 4: Financial Reporting and Analysis. Supplement to Chapter 4: The Annual Report Project. 5: The Operating Cycle and Merchandising Operations. 6: Inventories. 7: Cash and Receivables. 8: Current Liabilities and Fair Value Accounting. 9: Long-Term Assets. 10: Long-Term Liabilities. 11: Stockholders’ Equity. 12: The Statement of Cash Flows. 13: Financial Performance Measurement. 14: Investments. Appendix A: Accounting

for Unincorporated Businesses. Appendix B: Present Value Tables. Supplement: Understanding International Federal Reporting Standards.

© 2012, 736pp, Paperback, 9781111525545



FINANCIAL ACCT : ASIA-PACIFIC EDITION WITH STUDENT RESOURCE ACCESS FOR 12 MONTHS

Jonathan Tyler, UTS; Norman H. Godwin, Auburn University; C. Wayne Alderman, Auburn University

Financial ACCT is an accessible, easy-to-read text that covers the principles of Financial Accounting. The 4LTR press approach to learning the principles of financial accounting, Financial Accounting is the Asia-Pacific edition of a proven, innovative solution to enhance the students’ learning experience. Concise, yet complete, coverage supported by a suite of online learning aids equips students with the tools required to successfully undertake an introductory financial accounting course.

NEW TO THIS EDITION

- Australia Pacific edition
- Updated throughout with latest research and new case studies with an Australia Pacific focus
- David Jones Analysis used as boxed examples throughout the text

FEATURES

- Australian cases and examples – gives students direct application to relevant, real-life concepts
- Blend of online and book-based learning – assists with self-directed revision, testing of understanding of concepts, as well as actual application of concepts
- Approachable book design – encourages students to get to grips with a traditionally intimidating subject area without skimming on content, details and context

- Friendly book extent – unlike the competition, this is not an off-putting ‘brick’ – with a breadth and depth of student content; and extra instructor content contained in the online enrichment modules
- Tear-out revision cards – gives students succinct, portable user-friendly summaries of key terms and formulas, learning objectives, concepts and revision demonstration problems and answers. Also available as downloads so students can access them anywhere, any time
- Focus on environmental accounting and sustainability incorporated throughout the book – students’ focus is on Financial accounting in a modern, best-practice context

CONTENTS

1. Financial Accounting 2. Financial Statements 3. Recording Accounting Transactions 4. Accrual Accounting and Adjusting Entries 5. Cash and Internal Controls 6. Receivables 7. Inventory 8. Non-current Assets and Intangible Assets 9. Liabilities 10. Shareholders’ Equity 11. Partnerships 12. Cash Flow Statement 13. Financial Statement Analysis Appendix A: Time Value of Money Appendix B: Investments Appendix C: The 2010 David Jones Annual Report (excerpted) Index Tear-out chapter review cards

© 2013, 360pp, Paperback, 9780170223867



FINANCIAL ACCT₂ (WITH CENGAGENOW PRINTED ACCESS CARD), 2E

Norman H. Godwin, Auburn University; C. Wayne Alderman, Auburn University

Created from the continuous feedback of a “student-tested, faculty-approved” process, Financial ACCT₂ delivers a visually appealing, succinct print component that addresses the way students learn and provides

instructors the tools they need to lead their students further in this course. To create a truly integrated digital learning environment, each text comes automatically packaged with CengageNOW, a powerful online homework and course management system. With the inclusion of CengageNOW, homework from the end-of-chapter can be assigned and graded online and students will have access to an interactive ebook and various digital tools to help them further their study. This suite of materials has been proven to increase retention and outcomes. ACCT₂ employs an engaging narrative that emphasizes strong and effective examples to convey and reinforce fundamental financial accounting concepts and procedures. In an attempt to avoid excessive detail, the book focuses on the core concepts that students need to learn in the course through the use of streamlined chapter objectives, shorter chapters, clarity of examples, and a visually engaging design. Each chapter in the book frequently references excerpts from Home Depot’s 2010 Annual Report so that students are exposed to real financial data as they cover important accounting rules and procedures. All this is offered at a value-based price!

NEW TO THIS EDITION

- Significantly more end-of-chapter homework items have been added to ACCT₂ to improve breadth and variety. This includes an entirely new section of brief exercises, as well as twice as many exercises, problems, and cases that were present in the first edition of ACCT.
- New real-world post-it notes have been added on IFRS throughout each chapter where appropriate, calling attention to key differences between US GAAP and IFRS.
- All real-world company information and data has been replaced by current examples throughout the narrative. Several “Making It Real” boxed features also now include the most current and relevant information to engage students and prepare them for their upcoming careers.
- Considerable upgrades to the CengageNOW online homework platform feature set include an increased number of algorithmic options, enhanced written feedback, Blueprint Problems, a new Personalized Study Plan with pre-test and post-test assignments, new animations and more.

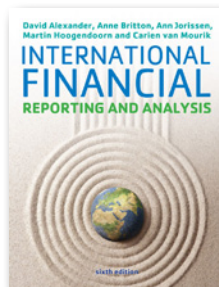
FEATURES

- An innovative combination of content delivery both in print and online provides a core text and a wealth of comprehensive multimedia teaching and learning assets based on input from student focus groups and surveys, and from interviews with nearly 400 faculty and students.
- Shorter, comprehensive chapters in a modern design present content in a more engaging and accessible format without minimizing coverage for your course.
- Chapter In Review Cards at the back of the Student Editions provide students a portable study tool containing all of the pertinent information for class preparation.
- Instructor Prep Cards at the back of the Instructor's Edition make preparation simple with detachable cards for each chapter, offering a quick map of chapter content, additional examples, and suggested assignments and discussion questions to help you organize chapter content efficiently.
- A full suite of unique learning tools that appeal to different learning styles is available to students with the purchase of a new book. Quizzes, e-Lectures, animations, and more are only a click away.
- All of the content and resources you expect with a supplements package that is second to none including access to CengageNOW and the Solutions Manual, Examview Test Bank, Instructor's Manual, and Lecture PowerPoint.

CONTENTS

1. Financial Accounting. 2. Corporate Financial Statements. 3. Recording Accounting Transactions. 4. Accrual Accounting and Adjusting Entries. 5. Cash and Internal Controls. 6. Receivables. 7. Inventory. 8. Fixed Assets and Intangible Assets. 9. Liabilities. 10. Stockholders' Equity. 11. The Statement of Cash Flows. 12. Financial Statement Analysis. Appendix A: Time Value of Money. Appendix B: Investments. Appendix C: The 2010 Home Depot Annual Report (excerpted).

© 2013, 400pp, Paperback, 9781111530761



NEW EDITION!



INTERNATIONAL FINANCIAL REPORTING AND ANALYSIS, 6E (with CourseMate and eBook Access)

David Alexander, Professor of Accounting, University of Birmingham; Anne Britton, Leeds Metropolitan University; Ann Jorissen, Professor of Accounting, University of Antwerp; Martin Hoogendoorn, Erasmus Universiteit, Rotterdam

This sixth edition of International Financial Reporting and Analysis has been fully updated for new international requirements reflecting changes in the IASB and IFRS whilst maintaining its effective conceptual approach in international reporting standards. New real world illustrations have been added and real life company accounts have been updated to include a wider range of companies from across the globe, ensuring this edition is truly international. This edition also comes with CourseMate and a companion website including PowerPoint slides, an Instructor's Manual, a comprehensive Testbank and solutions to the end of chapter questions.

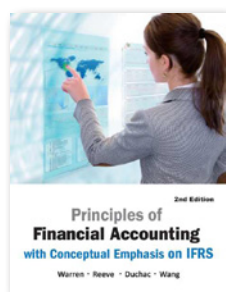
FEATURES

- Brand new chapter on Fair Value, which reflects the new IFRS 13 Standard for measuring fair value.
- New extracts from published company accounts including examples from across the world including companies such as Unilever, AB InBev, Samsung, Nestlé and Adidas.
- Fully updated end of chapter questions including new questions from exam boards.
- Brand new feature 'Real World Illustrations' enhances the real life content in this edition and shows students the types of issues they will face.
- Every copy of this book comes with access to premium online platform which includes a wealth of additional case material, questions, games, an integrated eBook and more.

CONTENTS

Part One Framework, Theory and Regulation 1 Basics of Financial Reporting 2 International Accounting Differences 3 The Process of Harmonization 4 Economic Valuation Concepts 5 Current Entry Value 6 Current Exit Value and Mixed Values 7 Current Purchasing Power Accounting 8 Fair Values 9 Accounting Theory and Conceptual Frameworks 10 Structure of Published Financial Statements 11 Corporate Governance, Corporate Social Responsibility and Ethics 12 Basics of Interpretation of Financial Statements Part Two Annual Financial Statements 13 Fixed (Non-Current) Tangible Assets 14 Intangible Assets 15 Impairment and Disposal of Assets 16 Leases 17 Inventories and Construction Contracts 18 Accounting for Financial Instruments 19 Revenue 20 Provisions, Contingent Liabilities and Contingent Assets 21 Income Taxes 22 Employee Benefits 23 Changing Prices and Hyperinflationary Economies 24 Statements of Cash Flows 25 Disclosure Issues Part Three Consolidated Accounts and the Multinational 26 Business Combinations 27 Consolidated Financial Statements 28 Alternative Concepts on Consolidation and Business Combinations 29 Accounting for Associates, Joint Arrangements and Related Party Disclosures 30 Foreign Currency Translation Part Four Financial Analysis 31 Interpretation of Financial Statements 32 Techniques of Financial Analysis

© 2014, 924pp, Paperback, 9781408088449



NEW EDITION!



PRINCIPLES OF FINANCIAL ACCOUNTING WITH CONCEPTUAL EMPHASIS ON IFRS, 2E

Dr Carl S. Warren, University of Georgia, Athens; Dr. James M. Reeve, University of Tennessee; Jonathan Duchac, Wake Forest University; Wanncherng Wang, National Sun Yat-sen University

The Second Edition of Principles of Financial Accounting

with Conceptual Emphasis on IFRS has been thoroughly revised for a one-semester IFRS-based financial accounting course for business students. This book has two main objectives: to provide students with a clear and logical picture of the basic principles of financial accounting; and to introduce students to the fundamental and conceptual elements of International Financial Reporting Standards.

FEATURES

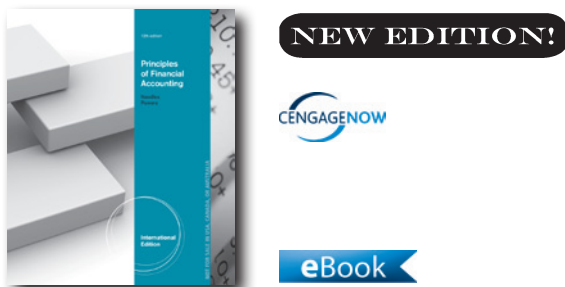
- **Spotlight on IFRS:** This section provides detailed description of the latest IFRS stipulations related to the chapter topics. Examples are added to illustrate important concepts behind IFRS.
- **What IFRS Says:** The new addition of this element to the main text highlights the key accounting issue under IFRS. The aim is to bridge the gap between IFRS and U.S. GAAP by providing coherent reconciliation between the two sets of accounting standards.
- **Real-World Chapter Openers:** Building on the strengths of past editions, these openers continue to relate the accounting and business concepts in the chapter to students' lives. These openers employ examples of real companies and provide invaluable insight into real practice. Several of the openers created especially for this edition focus on interesting companies such as Twitter, Rhapsody, Razor, and Facebook
- **Clear Objectives and Key Learning Outcomes:** To guide students, the authors provide clear chapter objectives and important learning outcomes. All the chapter materials relate back to these key points and outcomes, which keeps students focused on the most important topics and concepts in order to succeed in the course.
- **Example Exercises:** Example Exercises reinforce concepts and procedures in a bold, new way. Like a teacher in the classroom, students follow the authors' example to see how to complete accounting applications as they are presented in the text.

CONTENTS

1. Introduction to Accounting and Business 2. Analyzing Transactions 3. The Adjusting Process 4. Completing the Accounting Cycle 5. Accounting for Merchandising Businesses 6. Inventories 7. Sarbanes-Oxley, Internal Control, and Cash 8. Receivables 9. Fixed Assets and Intangible Assets 10. Current Liabilities and Payroll 11.

Corporations: Organization, Stock Transactions, and Dividends 12. Non-Current Liabilities: Bonds and Notes 13. Investments and Fair Value Accounting 14. Statement of Cash Flows 15. Financial Statement Analysis Appendix A Interest Tables Appendix B International Financial Reporting Standards Glossary Subject Index

© 2014, 856pp, Paperback, 9789814455145,



PRINCIPLES OF FINANCIAL ACCOUNTING, INTERNATIONAL EDITION, 12E

Belverd E. Needles, DePaul University; Marian Powers, Northwestern University

Needles/Powers PRINCIPLES OF ACCOUNTING, 12e, International Edition is continuously evolving to meet the needs of today's learner. This edition's new structure is based on research about the best way to deliver content to students and to mirror the way instructors have told us they teach! The chapters in Needles/Powers have been organized into the Three Section Approach, which helps students more easily digest the content. The first section is Concepts and focuses on the overarching accounting concepts that require consistent reiteration throughout the course. With a clear understanding of the concepts, students are then ready to experience the second section--Accounting Applications. Here students practice the application of accounting procedures with features like "Try It" and a new transaction analysis model, which clearly illustrates how transactions are the result of business decisions and recorded in a way to show their effects on the financial statements. Finally, students utilize section three, Business Applications. This section illustrates how the concepts and procedures are used to make business decisions. Real company examples are used throughout the chapter to show students

the relevance of the material. This logical progression through the material is further supported in the online environment in CengageNOW with the Tri-Level Problem. This problem mirrors the Three Section Approach and connects the sections to facilitate a more complete understanding. These substantial changes will make students more efficient learners and prepare them to face a business world increasingly complicated by ethical issues, globalization, and technology.

NEW TO THIS EDITION

- **New Transaction Analysis Model:** Maintaining a solid foundation in double-entry accounting, there are more in-text journal entries and T-accounts throughout the financial accounting chapters. In Chapter 2 of Business Transactions, the relationship of transaction analysis to the accounting cycle has been clarified. In Chapter 6 on Merchandising Accounting, transaction illustrations exist for all transactions mentioned in the chapter. The authors have reduced excessive detail, shortened headings, simplified explanations, and increased readability.
- **New Content:** Partnerships, Special Journals, and T-Accounts have returned to the 11th edition! A completely new, streamlined textbook design emphasizes the pedagogy. T-accounts and journals have assigned colors to help new accounting students identify them easily.
- **Revised IFRS Coverage:** International Financial Reporting Standards and fair value have been integrated throughout the book where accounting standards have changed and also in the Business Focus features where applicable. All current events, statistics, and tables have been updated for the latest data.
- **New and Revised End of Chapter Assignments** have been carefully scrutinized for direct relevancy to the learning objectives in the chapters. Names and numbers on all Short Exercises, Exercises, and Problems have been changed except those used on videos. Alternate and main problems have been reversed. Most importantly, alternative problems have been expanded in chapter 1-17 so that there are ample problems for any school.
- **NEW ANIMATED ACTIVITIES:** Animated Activities in CengageNOW are the perfect pre-lecture assignment to expose students to concepts before class! These illustrations visually guide students through selected

core topics using a realistic company example to illustrate how the concepts relate to the everyday activities of a business. Animated Activities are assignable or available for self-study and review.

- **New Blueprint Problems:** In CengageNOW, these problems cover the primary learning objectives and help students understand the fundamental accounting concepts and their associated building blocks--not just memorize the formulas or journal entries required for a single concept. Blueprint Problems include rich feedback and explanations, providing students with an excellent learning resource. Whether these are assigned as homework or available as review before an exam, these comprehensive problems tie together concepts and support reinforcement of core accounting fundamentals.
- **NEW BLUEPRINT CONNECTIONS:** Blueprint Connections in CengageNOW are shorter extensions of the Blueprint Problems that build upon concepts covered and introduced within the Blueprint Problems. These scenario-based exercises help reinforce students' knowledge of the concept, strengthen their analytical skills and are useful as in-class activities or as homework/review after lecture and before the exam.
- **NEW "Check My Work" FEEDBACK:** Written feedback is now available when students click on "Check My Work" in CengageNOW to provide students with valuable guidance as they work through homework items.
- **NEW POST-SUBMISSION FEEDBACK:** Where appropriate, source calculations and further explanation has been added alongside the solution in CengageNOW to help students understand where they went wrong in solving questions.

FEATURES

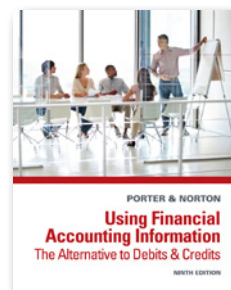
- **Use of well-known public companies:** This textbook also offers examples from highly recognizable public companies, such as CVS Caremark, Southwest Airlines, Dell Computer, and Netflix to relate basic accounting concepts and techniques to the real world. Chapter 5, How to Read an Annual Report, helps students interpret financial information. The latest available data is used in exhibits to incorporate the most recent FASB pronouncements. The authors illustrate current practices in financial reporting by referring to data from Accounting Trends and Techniques (AICPA) and

integrating international topics wherever appropriate.

CONTENTS

Accounting Principles and the Financial Statements. Analyzing and Recording Business Transactions. Adjusting the Accounts. Completing the Accounting Cycle. Foundations of Financial Reporting and the Classified Balance Sheet. Accounting for Merchandising Operations. Supplement to Chap 6. Special Purpose Journals. Inventories. Cash and Internal Control. Receivables. Long-Term Assets. Current Liabilities and Fair Value Accounting. Accounting for Partnerships. Accounting for Corporations. Long-Term Liabilities. The Statement of Cash Flows. Financial Statement Analysis. Supplement to Chap 16. How to Read an Annual Report. Appendix A. Investments. Appendix B. Present Value Tables.

© 2014, 864pp, Paperback, 9781133962359



NEW EDITION!



eBook

USING FINANCIAL ACCOUNTING INFORMATION, 9E

The Alternative to Debits and Credits

Gary A. Porter, *Drake University*; Curtis L. Norton, *Arizona State University*

USING FINANCIAL ACCOUNTING INFORMATION, 9E is a non-debit/credit text known for its strong decision-making focus and its incorporation of flagship companies for increased relevance. This text provides the appropriate blend of academic rigor with step-by-step learning and decision-making models that reach today's students and equip them with the skills they need to be effective decision makers and future business leaders. Instead of an abstract approach to accounting, USING FINANCIAL ACCOUNTING INFORMATION takes students through recognizable focus companies and their specific financial data and

business strategies, imparting students with real-life experience and a model to hone the skills necessary to making important decisions. This edition features three key models that provide students with a more structured approach to understanding financial data and explains how it is used to make sound business decisions. The Transaction Analysis Model helps students see the effects an economic event has on the accounting equation and financial statements, the Financial Decision Framework focuses on ratio analysis and financial decisions, and the Ethical Decision Model helps students use ethical judgment when applying accounting principles. USING FINANCIAL ACCOUNTING INFORMATION, 9E will help students learn and understand core accounting rules. It also will give them a framework through which they can apply their knowledge to make effective business decisions.

NEW TO THIS EDITION

- The Transaction Model in USING FINANCIAL ACCOUNTING INFORMATION 9E extends a decision-making framework into understanding transactions and recording decisions that accountants regularly make. The model asks students to state the event, understand the accounts being used and how they're impacted, and know what effect transactions will have on the accounting equation and ultimately on the financial statements. This model is extended into CengageNOW with questions that measure students' understanding of the effects of transactions they're asked to record.
- Students are given a framework to teach them to identify relevant information, analyze it, and make better business decisions. The two-part Financial Decision Framework includes a Ratio Decision Model and a Business Decision Model. This framework, integrated throughout the text, provides students with models for honing their analysis and decision-making skills using real company information in a relevant, applicable context. The models are extended into the end-of-chapter questions so that students not only learn these models for making financial decisions but also have a chance to apply them in practice.
- Part of the Financial Decision Framework, the Ratio Decision Model guides students through formulating a question about a real company and then calculating, comparing, and interpreting ratios.
- Moving a step beyond the Ratio Decision Model, the

Financial Decision Framework also guides students through a Business Decision Model. This model leads students through the process of asking a question as a user of financial information, gathering and analyzing the necessary information, making a decision, and then monitoring that decision.

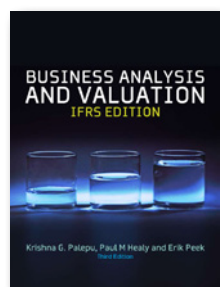
- Author-created end-of-chapter questions written to require students to apply the models they've learned have been extended into the online experience in CengageNOW. These interactive decision problems and cases further reinforce the Financial Decision Framework with a hands-on analysis and decision-making experience.
- The Ethical Decision Model has been integrated into requirement steps in selected problems and Ethical Decision Cases in the end of chapter. Ethical issues are introduced within selected chapters, and end-of-chapter cases ask students to apply an Ethical Decision Model introduced in Chapter 1 to evaluate the situation and learn how to make ethical decisions. This integration follows through on the ethical model's stepped method of reaching ethical decisions through identification, analysis, and resolution.
- Two new flagship focus companies, Under Armour and Columbia Sportswear, are used as examples throughout the text, allowing students to apply the models they're learning to real financial data from two companies in the same industry.
- New chapter focus companies are introduced-- Walgreen Co. for Chapter 12 and lululemon athletica, inc. for Chapter 13.
- The authors have streamlined the chapter text without oversimplifying or removing topics; so the presentation of the content is clearer, more concise, and easier for students to absorb.
- Cengage Learning Testing Powered by Cognero is a flexible online system that allows you to author, edit, and manage test bank content from multiple Cengage Learning solutions; create multiple test versions in an instant; and deliver tests from your LMS, your classroom, or wherever you want. Revised to reflect the eighth edition, the Cognero Test Bank contains the same questions that are in the Microsoft® Word Test Bank. All question content is tagged according to standards topic, Bloom's Taxonomy, and difficulty level.

CONTENTS

1. Accounting as a Form of Communication. 2. Financial Statements and the Annual Report. 3. Processing Accounting Information. 4. Income Measurement and Accrual Accounting. 5. Inventories and Cost of Goods Sold. 6. Cash and Internal Control. 7. Receivables and Investments. 8. Operating Assets: Property, Plant, and Equipment, and Intangibles. 9. Current Liabilities, Contingencies, and the Time Value of Money. 10. Long-Term Liabilities. 11. Stockholders' Equity. 12. The Statement of Cash Flows. 13. Financial Statement Analysis. Appendix A: International Financial Reporting Standards. Appendix B: Excerpts from Under Armour's Form 10-K. Appendix C: Excerpts from Columbia Sportswear's Form 10-K. Glossary. Index.

© 2015, 848pp, Hardback, 9781285183237

FINANCIAL STATEMENT ANALYSIS



BUSINESS ANALYSIS & VALUATION, 3E IFRS Edition, Text and Cases

Krishna G. Palepu, Harvard University; Paul M. Healy, Harvard University; Erik Peek, Duff and Phelps Professor of Business Analysis and Valuation, Rotterdam School of Management, Erasmus University

Business Analysis and Valuation, Third IFRS Edition provides comprehensive coverage on how to use financial statement data in a variety of business analysis and valuation contexts. The text's key strength is that it both offers a framework for business analysis and valuation but also shows how this framework can be applied in a variety of decision-making contexts. The text is thoroughly IFRS based. For example, the chapters on accounting analysis prepare students for the task of analyzing IFRS-based financial statements; all

numerical examples of accounting adjustments describe adjustments to IFRS-based financial statements; and the terminology used throughout is IFRS-consistent. Business Analysis and Valuation, Third IFRS Edition is ideal for modules in financial statement analysis taken by MBA students, Masters in Accounting students, Executive Program participants and upper level undergraduates in accounting and finance.

NEW TO THIS EDITION

- Completely updated with the latest IFRS changes ensuring students are acquainted with the most recently published standards.
- New content on fair values offering students additional coverage of this key accounting policy.
- 24 extended cases and fourteen smaller case studies to help students practice the techniques of business analysis and valuation.

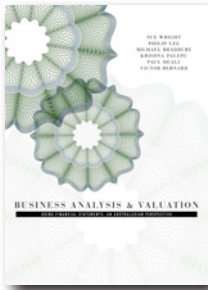
FEATURES

- Each chapter ends with a list of core concepts offering an additional way of understanding the coverage and a way for students to self-assess progress.
- Each chapter concludes with an extensive section of questions, exercises and problems helping to ensure thorough comprehension of each chapter's content.
- Replete with both extended and short cases making the text ideal for case-based learning
- Approximately 8000 firms are referenced throughout the text providing students with real-world based examples across a wide section of industries.

CONTENTS

Part 1. FRAMEWORK 1. A Framework for Business Analysis and Valuation Using Financial Statements Part 2 BUSINESS ANALYSIS AND VALUATION TOOLS 2. Strategy Analysis 3. Accounting Analysis: Overview 4. Accounting Analysis: Adjustments 5. Financial Analysis 6. Prospective Analysis: Forecasting 7. Prospective Analysis: Valuation Theory and Concepts 8. Prospective Analysis: Valuation Implementation Part 3 BUSINESS ANALYSIS AND VALUATION APPLICATIONS 9. Equity Security Analysis 10. Credit Analysis and Distress Prediction 11. Mergers and Acquisitions Part 4 ADDITIONAL CASES

© 2013, 754pp, Paperback, 9781408056424



eBook

BUSINESS ANALYSIS AND VALUATION

Using Financial Statements, Text and Cases, Asia-Pacific Edition

Krishna G. Palepu, *Harvard University*; Paul M. Healy, *Harvard University*; Victor L. Bernard, *University of Michigan*; Sue Wright, *Macquarie University*

In an ever-changing strategic environment, it is essential to understand how accurately the financial statements filed by management reflect the health and value of a business. This first Asia-Pacific adaptation of Palepu and Healy's *Business Analysis and Valuation* helps readers analyse any company's financial statements to reveal its true condition and value. This book provides insights into how business analysis and valuation are applied to a variety of business decision scenarios, including equity investment, credit risk evaluation, and corporate financing transactions. Features that make this text an invaluable resource in the teaching of Financial Statement Analysis include:

- Comprehensive Framework for Financial Analysis.
- Applications of Financial Statement Analysis.
- Cases: Retains 23 Harvard Business School cases from the highly successful US edition, along with 4 regionally focused cases.
- End-of-chapter questions.

NEW TO THIS EDITION

- Asia-Pacific adaptation of US Palepu, offering a regional focus.
- Australian case studies, including Michael Hill Jewellers, Evans & Tate, Metabollic and Billabong.
- Looks at business analysis and valuation in the regionally relevant context of International Financial Reporting Standards (IFRS).

FEATURES

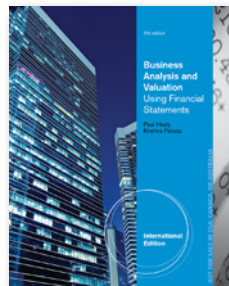
- Harvard Business School case studies authored primarily by HBS Professors, Krishna Palepu and Paul Healy (authors of the US Palepu text).

- Additional Australian case studies on Michael Hill Jewellers, Evans & Tate, Metabollic and Billabong.
- Closely aligned to International Financial Reporting Standards (IFRS) as they are currently adopted by the Australian Accounting Standards Board (AASB).

CONTENTS

Part One: Framework 1. A Framework for business analysis and valuation using financial statements
Part Two: Business analysis and valuation tools 2. Strategy analysis 3. Overview of accounting analysis 4. Implementing accounting analysis 5. Financial analysis 6. Prospective analysis: Forecasting 7. Prospective analysis: Valuation theory and concepts 8. Prospective analysis: Valuation implementation
Part Three: Business analysis and valuation applications 9. Equity security analysis 10. Credit analysis and distress prediction 11. Mergers and acquisitions 12. Communication and governance
Part Four: Additional cases Index

© 2010, 746pp, Paperback, 9780170135092



eBook

BUSINESS ANALYSIS AND VALUATION, 5E

Using Financial Statements, International Edition (Text Only)

Krishna G. Palepu, *Harvard University*; Paul M. Healy, *Harvard University*; Victor L. Bernard, *University of Michigan*

BUSINESS ANALYSIS & VALUATION: USING FINANCIAL STATEMENTS, 5E, International Edition has a valuation emphasis and focuses on a four-part framework: (1) business strategy analysis for developing an understanding of a firm's competitive strategy; (2) accounting analysis for representing the firm's business economics and strategy in its financial statements, and for developing adjusted accounting measures of performance; (3) financial analysis for ratio

analysis and cash flow measures of operating; and (4) prospective analysis. The text shows how this business analysis and valuation framework can be applied to a variety of decision contexts: securities analysis, credit analysis, corporate financing policies analysis, mergers and acquisitions analysis, and governance and communication analysis.

NEW TO THIS EDITION

- **New Harvard Business School Cases:** Many cases in the Fifth Edition are new, such as Vizio, Inc., Oddo Securities, This Risk-Reward Framework at Morgan Stanley Research, and Sidoti & Company. Cases are supported by textual material that explains the techniques to be used, the theory and evidence behind them, and the detailed institutional context in which the practical applications are conducted to assure that students develop strong practical skills using real world applications.
- **Updated Examples.** Both the smaller, in-chapter examples and the larger, multi-chapter example using new companies TJX and Nordstrom have been revised and updated for currency so students have the latest information to support concepts in the text.
- **New Multi-Chapter Example Companies.** For the fifth edition, the multi-chapter example uses TJX and Nordstrom, and is more fully integrated and developed to illustrate the business analysis and valuation process to include accounting adjustments.
- **New Coverage of both Unadjusted and Adjusted Financial Statements for Analysis.** For the fifth edition, new companies TJX and Nordstrom illustrate ratio analysis in Chapter 5 using both unadjusted and adjusted financial statements.
- **Revised and Updated IFRS Coverage.** The discussion of US GAAP / IFRS convergence, discussion and examples on comparing IFRS/US GAAP companies, and brief discussion on remaining differences between IFRS and US GAAP have been updated for currency.
- **Expanded Discussion of Fair Value with New Case.** A new case on the subprime crisis and fair value accounting highlights the updated coverage of fair value in 5e.
- **New Online Version of BAV Software.** This financial statement analysis and valuation tool has a new, online interface and features, making data imports easier and analysis clearer and more graphical.

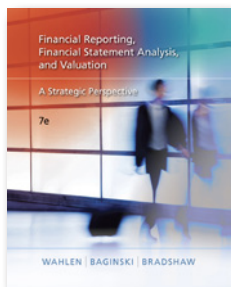
FEATURES

- **Focus on Valuation.** Students primarily learn to value companies by using current book values and forecasts of earnings.
- **Flexible Focus for Maximum Student Impact.** The textbook is designed to provide a framework for students interested in a wide range of business careers, including financial analysts, investment bankers, consultants, and corporate managers.
- **Harvard Business School Cases:** Cases are supported by textual material that explains the techniques to be used, the theory and evidence behind them, and the detailed institutional context in which the practical applications are conducted to assure that students develop strong practical skills using real world applications.

CONTENTS

I. FRAMEWORK. 1. A Framework for Business Analysis and Valuation Using Financial Statements. II: BUSINESS ANALYSIS AND VALUATION TOOLS. 2. Strategy Analysis. 3. Overview of Accounting Analysis. 4. Implementing Accounting Analysis. 5. Financial Analysis. 6. Prospective Analysis: Forecasting. 7. Prospective Analysis: Valuation Theory and Concepts. 8. Prospective Analysis: Valuation Implementation. III. BUSINESS ANALYSIS AND VALUATION APPLICATIONS. 9. Equity Security Analysis. 10. Credit Analysis and Distress Prediction. 11. Mergers and Acquisitions. 12. Communication and Governance.

© 2013, 336pp, Paperback, 9781133434863



New Edition in August 2014

eBook

FINANCIAL REPORTING, FINANCIAL STATEMENT ANALYSIS AND VALUATION, 7E

A Strategic Perspective (with Thomson One Printed Access Card)

James M. Wahlen, Indiana University; Stephen P. Baginski, University of Georgia; Mark Bradshaw, Boston College

Wahlen/Baginski/Bradshaw is a balanced, flexible, and complete Financial Statement Analysis book that is written with the premise that students learn financial statement analysis most effectively by performing the analysis on actual companies. Students learn to integrate the concepts from economics, finance, business strategy, accounting, and other business disciplines through the integration of a unique six-step process.

NEW TO THIS EDITION

- **New Author Team** - In addition to James M. Wahlen, the book now benefits from the work of two new coauthors: Stephen P. Baginski of the Terry College of Business at the University of Georgia and Mark T. Bradshaw of the Carroll School of Management at Boston College. These coauthors, with their strong research and teaching backgrounds, have combined to produce a new edition with a strong focus on fundamental analysis, a broad and deep coverage of accounting issues including IFRS, and the analysis of companies within a global economic environment. With Mark Bradshaw's expertise in research and teaching associated with financial analysts, he adds depth and many new ideas to the book's coverage of financial statement analysis (especially profitability and risk analysis). With Steve Baginski's expertise in financial accounting and reporting, he adds depth and breadth to the book's coverage of financial reporting, including coverage of IFRS.

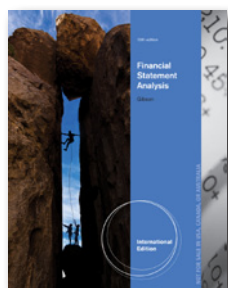
- **New Appendix, "Financial Ratios: Descriptive Statistics by Industry,"** - This appendix consists of data on financial ratios, with descriptive statistics across roughly 40 different industries. This data is very helpful for instructors and students who wish to better understand how to analyze companies within different industries.
- **Coverage of Accounting Quality** - The accounting quality analysis chapters have been completely reorganized for broader and deeper coverage of accounting issues. The accounting quality chapters are now organized to introduce students to accounting for all of the major issues associated with financing activities (Chapter 6), investing activities (Chapter 7), and operating activities (Chapter 8). A final accounting quality chapter (Chapter 9) presents additional analysis of accounting quality and related financial statement adjustments. The text provides stronger-than-ever emphasis on accounting analysis, quality of earnings and persistence, and the quality of financial position. The text emphasizes the role of accounting standards as a solid basis for relevant and reliable information for purposes of analysis and valuation.
- **Emphasis on International Financial Reporting Standards (IFRS)** - Both U.S. GAAP and IFRS are covered throughout the text. This edition also emphasizes and demonstrates how choices of alternative GAAP or IFRS rules affect how firms report transactions and financial statements.
- **FASB Codification** - The text now includes references to GAAP statements in both the traditional format as well as the new Codification format, so instructors can utilize both types of authoritative sources.
- **Increased International Firm Examples** - The text continues to rely heavily on real-world companies and financial statements for examples and end-of-chapter problems and cases. The text now includes even more examples and problems based on non-U.S. companies, for a greater international application of the material and closer links to IFRS-based financial statements.

CONTENTS

1: Overview of Financial Reporting, Financial Statement Analysis, and Valuation. 2: Asset and Liability Valuation and Income Recognition 3. Income Flows versus Cash Flows: Understanding the Statement of Cash Flows 4: Profitability Analysis. 5: Risk Analysis. 6.

Financing Activities. 7: Investing Activities. 8: Operating Activities. 9: Accounting Quality. 10: Forecasting Financial Statements. 11: Risk-Adjusted Expected Rates of Return and the Dividends Valuation Approach. 12: Valuation: Cash-Flow-Based Approaches. 13: Valuation: Earnings-Based Approaches. 14: Valuation: Market-Based Approaches. Appendix A: Financial Statements and Notes for PepsiCo, Inc. and Subsidiaries Appendix B: Management's Discussion and Analysis for PepsiCo, Inc. and Subsidiaries Appendix C: Financial Statement Analysis Package (FSAP). Appendix D: Financial Statement Ratios: Descriptive Statistics by Industry and by Year. Index.

© 2011, 1296pp, Hardback, 9780324789416



CENGAGE
TECHNOLOGY
EDITION

Coming Soon!

eBook

FINANCIAL STATEMENT ANALYSIS, INTERNATIONAL EDITION (WITH THOMSONONE PRINTED ACCESS CARD), 13E

Charles H. Gibson, *The University of Toledo*

Now you can teach financial accounting from both a user's and preparer's perspective with a wealth of actual examples, cases, and real financial statements found in Gibson's FINANCIAL STATEMENT ANALYSIS, 13E, International Edition. This effective text emphasizes the analysis and interpretation of the end result of financial reporting--financial statements. The author focuses on the language and preparation of financial statements throughout. Students analyze real financial reports, 10Ks, proxy statements, other exhibits, and cases drawn from actual companies. Nike, used as a continuing focus company throughout the text, provides the opportunity for students to become familiar with a single organization and better understand the meaning of its statements within a competitive context. In

addition to a wide variety of problems, questions, cases, and Web references for practice and application, students also have access to the robust Thomson ONE: Business School Edition--the same online financial analysis tool used by Wall Street professionals every day. With the book's well-organized framework for learning and emphasis on numerous industries, your students leave the course prepared for success, no matter what area of business they pursue.

NEW TO THIS EDITION

- The discussion of international accounting has been updated significantly, with the inclusion of a model IFRS balance sheet and income statement. The text also includes new information about the Harmonization of International Accounting Standards.
- Financial Reporting Standards for Small and Medium Sized Companies (SMEs) are included.
- Controlling interest is now presented with shareholders equity.
- New information is included regarding the result of the 2011 amendment of the FASB Accounting Standards Codification that ruled out the option of reporting comprehensive income within the statement of changes in shareholders' equity.
- Material on the Z Score has been updated.
- New information on Multi-Employer Plans is included in this edition.
- Information regarding International Consolidated Balance Sheet has been updated.
- FASB standards have been revised to reflect the new law.
- End-of-chapter Questions, Problems, and Cases have all been extensively updated according to the latest figures. To the Net activities have been updated, and additional new activities have been included.

FEATURES

- Emphasis on the use of financial accounting information: Highlighted ratios, cases, illustrations, and an ongoing case study using Nike, a company that appeals to your students, all assist in comprehension with a focus on how financial accounting information is used every day. Your students will gain a basic understanding of GAAP and the accounting model as they learn to recognize the limits of financial reports and evaluate liquidity, debt, and profitability.

CONTENTS

Preface. 1. Introduction to Financial Reporting. 2. Introduction to Financial Statements and Other Financial Reporting Topics. 3. Balance Sheet. 4. Income Statement. 5. Basics of Analysis. 6. Liquidity of Short-Term Assets; Related Debt-Paying Ability. 7. Long-Term Debt-Paying Ability. 8. Profitability. 9. For the Investor. 10. Statement of Cash Flows. Summary Analysis. Nike, Inc. (Includes 2011 Financial Statements of Form 10-K). 11. Expanded Analysis. 12. Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, and Real Estate Companies. 13. Personal Financial Statements and Accounting for Governments and Not-for-Profit Organizations. Appendix. Thomson ONE Basics and Tutorial. Glossary. Bibliography. Index.

© 2013, 688pp, Paperback, 9781133189404



NEW EDITION!

GLOBAL FINANCIAL ACCOUNTING AND REPORTING, 3E Principles and Analysis

Walter Aerts, *Department of Accounting, University of Antwerp*; Peter Walton

Global Financial Accounting and Reporting 3e provides a complete companion to financial accounting that takes management students with no previous knowledge of accounting from the mechanics of how financial records are structured through to being able to understand and analyze published consolidated financial statements. The aim is to place financial reporting in its business context and to make it clear to aspiring managers how accounting is an integral part of understanding an enterprise. To this end this book considers how the conceptual foundations of accounting translate into the financial statements of businesses. The book is global in its approach. It uses International Financial Reporting Standards as its basis and so reflects the rules followed

by nearly all European listed companies and by an ever-increasing number of firms worldwide. Global Financial Accounting and Reporting is primarily aimed at future users of accounting information such as managers and analysts. It is therefore ideal for use at MBA level. It can also be used on financial accounting modules for business students at the undergraduate level.

NEW TO THIS EDITION

- Updated with respect to all recent IFRS changes, this ensures students are up to date with the most recently published standards.
- A new appendix on the key differences between GAAP and IFRS puts the text's IFRS approach in a broader, comparative context.
- Increased coverage of contemporary issues including corporate governance and social responsibility (particularly in light of the economic downturn) emphasizes the real-world relevance to the subject.

FEATURES

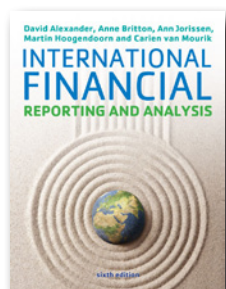
- Based on International Financial Reporting Standards and International Accounting Standards, the text delivers essential information on global standards for students.
- Extracts from the company reports from a range of international blue-chip companies provides students with real-world examples enabling them to relate theory to practice.
- 'Between the Lines' boxed features delve deeper into the analysis and encourage students to build their knowledge further.
- Assignment Questions test comprehension at chapter level (with answers provided on the lecturers' side of the companion website) and gives students detailed assessment.

CONTENTS

Part 1. THE ACCOUNTING AND BUSINESS ENVIRONMENT. 1. Financial reporting and regulation. 2. Accounting and accountants. Part 2. BASIC FINANCIAL STATEMENTS. 3. Measurement concepts and the balance sheet equation. 4. Accruals accounting. 5. Non-current assets and depreciation. 6. Refining the accounting system. 7. Preparing financial statements. Part 3. AN INTRODUCTION TO FINANCIAL STATEMENT ANALYSIS 8. A framework for interpretation. 9. Financial statement analysis I. 10. Statement of Cash Flows. Part

4. THE FINANCIAL STATEMENTS OF MULTINATIONAL COMPANIES. 11. The annual report. 12. Group financial statements. 13. Foreign operations. 14. Issues in financial reporting by multinationals. 15. International taxation. 16. Auditing and corporate governance. Part 5. ADVANCED FINANCIAL STATEMENT ANALYSIS. 17. Financial statement analysis II. 18. IFRS and the future.

© 2013, 510pp, Paperback, 9781408062869



NEW EDITION!



INTERNATIONAL FINANCIAL REPORTING AND ANALYSIS, 6E (with CourseMate and eBook Access)

David Alexander, Professor of Accounting, University of Birmingham; Anne Britton, Leeds Metropolitan University; Ann Jorissen, Professor of Accounting, University of Antwerp; Martin Hoogendoorn, Erasmus Universiteit, Rotterdam

This sixth edition of International Financial Reporting and Analysis has been fully updated for new international requirements reflecting changes in the IASB and IFRS whilst maintaining its effective conceptual approach in international reporting standards. New real world illustrations have been added and real life company accounts have been updated to include a wider range of companies from across the globe, ensuring this edition is truly international. This edition also comes with CourseMate and a companion website including PowerPoint slides, an Instructor's Manual, a comprehensive Testbank and solutions to the end of chapter questions.

FEATURES

- Brand new chapter on Fair Value, which reflects the new IFRS 13 Standard for measuring fair value.
- New extracts from published company accounts including examples from across the world including companies such as Unilever, AB InBev, Samsung, Nestlé and Adidas.

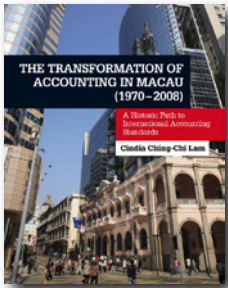
- Fully updated end of chapter questions including new questions from exam boards.
- Brand new feature 'Real World Illustrations' enhances the real life content in this edition and shows students the types of issues they will face.
- Every copy of this book comes with access to premium online platform which includes a wealth of additional case material, questions, games, an integrated eBook and more.

CONTENTS

Part One Framework, Theory and Regulation 1 Basics of Financial Reporting 2 International Accounting Differences 3 The Process of Harmonization 4 Economic Valuation Concepts 5 Current Entry Value 6 Current Exit Value and Mixed Values 7 Current Purchasing Power Accounting 8 Fair Values 9 Accounting Theory and Conceptual Frameworks 10 Structure of Published Financial Statements 11 Corporate Governance, Corporate Social Responsibility and Ethics 12 Basics of Interpretation of Financial Statements Part Two Annual Financial Statements 13 Fixed (Non-Current) Tangible Assets 14 Intangible Assets 15 Impairment and Disposal of Assets 16 Leases 17 Inventories and Construction Contracts 18 Accounting for Financial Instruments 19 Revenue 20 Provisions, Contingent Liabilities and Contingent Assets 21 Income Taxes 22 Employee Benefits 23 Changing Prices and Hyperinflationary Economies 24 Statements of Cash Flows 25 Disclosure Issues Part Three Consolidated Accounts and the Multinational 26 Business Combinations 27 Consolidated Financial Statements 28 Alternative Concepts on Consolidation and Business Combinations 29 Accounting for Associates, Joint Arrangements and Related Party Disclosures 30 Foreign Currency Translation Part Four Financial Analysis 31 Interpretation of Financial Statements 32 Techniques of Financial Analysis

© 2014, 924pp, Paperback, 9781408088449

GENERAL ACCOUNTING



THE TRANSFORMATION OF ACCOUNTING IN MACAU (1970-2008) A Historic Path to International Accounting Standards

Cindia Ching-Chi Lam, *Institute for Tourism Studies (IFT), Macau*

The years 1970–2008 mark a dramatic period of transition in the accounting history of Macau. With the first set of accounting regulations established in 1978; the first set of accounting standards enforced in 1983; and the eventual harmonization with the international accounting standards, Macau has transformed from an unknown city into the greatest gambling revenue generator of the world. In *The Transformation of Accounting in Macau (1970–2008): A Historic Path to International Accounting Standards*, the author gives a comprehensive account of the transformation in the accounting standards, accounting legislations, accounting practice, accounting education, and taxation in Macau during this critical period. Written for accounting and business students, academics, and business executives, this book captures the changes in the accounting system in Macau from a historical perspective and details the impetus provided by accounting during the rapid development of modern Macau. It fills up the lacuna in Macau's accounting history and provides insight into some of the missing elements in the history of its economy.

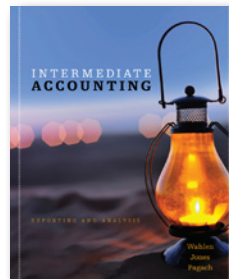
CONTENTS

Preface Acknowledgements List of Abbreviations 1. Introduction 2. The Economy of Macau: An Overview 3. Transformation of Economic Indicators 4. Studies on the History of Accounting 5. Transformation of the Accounting Legislation and the Accounting System in Macau 6. Transformation of the Taxation Practice in

Macau 7. Transformation of the Accounting Practice in Macau 8. Transformation of Accounting Training in Macau Bibliography Index

© 2012, 150pp, Paperback, 9789814352826

INTERMEDIATE ACCOUNTING



eBook

INTERMEDIATE ACCOUNTING Reporting and Analysis (with The FASB's Accounting Standards Codification: A User-Friendly Guide)

James M. Wahlen, *Indiana University*; Jefferson P. Jones, *Auburn University*; Donald P. Pagach, *North Carolina State University*

Wahlen/Jones/Pagach's *INTERMEDIATE ACCOUNTING* provides the context students need to understand accounting's unique value to an organization. Wahlen's approachable writing style infuses this context through the use of a well-known company in a running thread case, and by using other recognizable companies like Coca Cola, Louis Vuitton, and Nestlé in discussions. Recognizing that the world of accounting is changing rapidly, Wahlen provides currency and flexibility in its discussions of IFRS, Codification, and pending FASB changes, while also providing concrete ways for students to apply these concepts. Wahlen offers the breadth and depth of coverage you need while making *Intermediate Accounting* accessible to your students.

FEATURES

- Superior Context and Critical Thinking: *INTERMEDIATE ACCOUNTING* infuses context by using Starbucks as a running case, and uses other recognizable companies to help students understand why accounting information is important to a company, and what implications this information will have for financial statement users.
- Running Thread Company: Real financial information

from a well-known company is used in discussions and examples throughout the text and in the end-of-chapter, allowing students to see how a wide variety of accounting concepts apply to a single company.

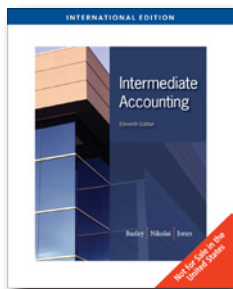
- **Real Reports:** This feature allows students to interact with actual annual report excerpts, analyze them, and apply what they have learned by answering the corresponding questions.
- **IFRS Coverage and Applications:** International Dimension features illustrate the differences between IFRS and U.S. GAAP and are often accompanied by IFRS Applications. These applications explain and show how journal entries and financial statements are prepared under IFRS. When the differences are significant, the feature shows side-by-side comparisons of excerpts prepared under both U.S. GAAP and IFRS. In addition, IFRS assignments are included in the end-of-chapter and include real company financial statements from companies like Louis Vuitton and Nestlé.
- **Looking Ahead:** This feature provides students with exposure to a number of significant changes on the horizon, including the ongoing convergence between U.S. GAAP and IFRS, the proposed changes to the financial statement presentation, and other Exposure Draft items.
- **Codification Applications:** THE FASB'S ACCOUNTING STANDARDS CODIFICATION: A USER-FRIENDLY GUIDE is automatically bundled with every new edition textbook and provides step-by-step guidance for how to use codification. Brief assignments in the guide and more comprehensive assignments in the end-of-chapter materials in the text itself allow students to independently research and become familiar with using codification.
- **Next Level Requirements:** These requirements within selected end-of-chapter questions require students to go beyond the basic understanding of the accounting rules and procedures and develop critical-thinking and decision-making skills. Selected open-ended requirements have been converted into fill-in-the-blank question types in CengageNOW and appear as automatically gradable assignments.
- **Integrating the Latest Technology:** A full CengageNOW product is available with this title including all end-of-chapter homework, Test Bank, ebook, and a Personalized Study plan complete with pre- and post-

tests, games and videos. Features of the homework experience includes enhanced feedback for each homework question, Smart Entry, Blueprint Problems, and question tagging based on AACSB, AICPA, Bloom's Taxonomy, and difficulty level.

CONTENTS

Part I: FINANCIAL REPORTING & STATEMENTS: OBJECTIVES, CONCEPTS, & ANALYSIS. 1. The Demand for and Supply of Financial Accounting Information. 2. Financial Reporting: Its Conceptual Framework. 3. Review of a Company's Accounting System. 4. The Balance Sheet and the Statement of Shareholders' Equity. 5. The Income Statement and the Statement of Cash Flows. Time Value of Money Module. Part II: BUSINESS OPERATING ACTIVITIES. 6. Cash & Receivables. 7. Inventories: Cost Measurement and Flow Assumptions. 8. Inventories: Special Valuation Issues. 9. Current Liabilities and Contingent Obligations. Part III: INVESTING ACTIVITIES. 10. Property, Plant, and Equipment: Acquisition and Subsequent Investments. 11. Depreciation, Depletion, Impairment, and Disposal. 12. Intangibles. 13. Investments & Long-Term Receivables. Part IV: FINANCING ACTIVITIES. 14. Financing Liabilities: Bonds and Long-Term Notes Payable. 15. Contributed Capital. 16. Retained Earnings and Earnings Per Share. Part V: SPECIAL TOPICS IN FINANCIAL REPORTING. 17. Advanced Issues in Revenue Recognition. 18. Accounting for Income Taxes. 19. Accounting for Post-Retirement Benefits. 20. Accounting for Leases. 21. The Statement of Cash Flows. 22. Accounting for Changes and Errors. Appendix A. Starbucks Financial Statements (full report). Appendix B. List of the Official Pronouncements of the AICPA and FASB. Appendix C. List of the Official Pronouncements of the IASB. Appendix D. Brief Guide to Key Differences Between IFRS and GAAP by Chapter.

© 2013, 1440pp, Hardback, 9781111822361



INTERMEDIATE ACCOUNTING UPDATE, INTERNATIONAL EDITION, 11E

John D. Bazley, University of Denver; Loren A. Nikolai, University of Missouri at Columbia; Jefferson P. Jones, Auburn University

INTERMEDIATE ACCOUNTING, 11e, International Edition provides the perfect combination of professional language and vibrant pedagogy to facilitate the transition from financial principles to the larger environment of financial reporting. To prepare students for professional accounting careers, the text's comprehensive coverage of GAAP and discussion of IFRS is clearly and consistently presented throughout the text. This coverage complements the authors' insight, which is in both the in-text commentary and the fully coordinated, author-written end-of-chapter material.

NEW TO THIS EDITION

- **New FASB Accounting Standards Codification:** The FASB has developed the FASB Accounting Standards Codification. This codification includes all accounting standards included in the hierarchy of GAAP established by FASB Statement No. 162. The codification does not change GAAP but reorganizes the contents of U.S. GAAP pronouncements into accounting topical areas. When approved in 2009, the codification will be the single source of authoritative U.S. GAAP. To help students get acquainted with the codification, whenever a U.S. GAAP pronouncement is cited, the eleventh edition lists the expected codification source in parentheses.
- **New Chapter One** has been packaged with this Update Edition to provide students with further specifics about the recent codification of GAAP--keeping this text current, accurate, and relevant.
- **New convergence overview:** Appendix to Chapter 1 details the process that the FASB and IASB are using

to converge U.S. GAAP and international GAAP. The Appendix includes a discussion of the short-term and long-term convergence projects, as well as a discussion of the issues involved in the convergence process.

- **New Joint Conceptual Framework:** Appendix to Chapter 2 summarizes the tentative Joint FASB and IASB Conceptual Framework. Notably, Exhibit 2-9 identifies the fundamental qualitative characteristics and their components, the enhancing qualitative characteristics, and the constraints to the framework. When adopted, this framework will replace the separate FASB and IASB Conceptual Frameworks and will be the conceptual underpinning for future GAAP.
- **New IFRS financial statements:** In Chapter 4, Example 4-3 shows a company's (Vodafone Group Plc) balance sheet prepared under IFRS. In Chapter 5, new Example 5-6 shows the company's income statement prepared under IFRS.
- **Revised IFRS versus U.S. GAAP:** In previous editions, the text included a section in chapters 4 through 23 that described the differences between IFRS and U.S. GAAP. In the eleventh edition, for each of these chapters the text includes at least one IFRS versus U.S. discussion box that contains an updated and expanded summary of the differences between the two.

FEATURES

- **Chapter openers:** These entertaining and informative vignettes briefly introduce concepts in the upcoming chapter through real aspects of the professional accounting world. In addition, these openers include references to industry journals and newspapers for further reading.
- **Enhanced chapter structure:** Through the C-A-R framework, the eleventh edition provides a blended approach that integrates coverage of the conceptual framework of accounting, financial analysis or real-world scenarios, and important reporting issues with GAAP principles and practice. This unique framework provides students with a strong foundational knowledge of GAAP rules and regulations, as well as the logic behind these rules and their application in the accounting profession.
- **Real reports:** This key feature tests the students' understanding by providing them with excerpts from real company reports and challenging them

to answer several questions about the information they see. Students learn by doing and stretch their understanding of each topic to its limit. With the answers provided in the end-of-chapter material, these self-contained features give students a chance to test themselves as they read. This feature is included as an element in the enhanced chapter structure.

- Ethical dilemmas: The ethical link between accounting practices and applications in the business world grows in importance daily. To help students develop their ethical compass, this feature puts students in the role of the decision maker faced with an ethical dilemma.

CONTENTS

Part I: FINANCIAL REPORTING: CONCEPTS, FINANCIAL STATEMENTS, AND RELATED DISCLOSURES. 1. The Environment of Financial Reporting. 2. Financial Reporting: Its Conceptual Framework. 3. Review of a Company's Accounting System. 4. The Balance Sheet and the Statement of Changes in Stockholders' Equity. 5. The Income Statement and the Statement of Cash Flows. 6. Additional Aspects of Financial Reporting and Financial Analysis. Time Value of Money Module. Part II: FINANCIAL REPORTING: ASSET VALUATION AND INCOME MEASUREMENT. 7. Cash and Receivables. 8. Inventories: Cost Measurement and Flow Assumptions. 9. Inventories: Special Valuation Issues. 10. Property, Plant, and Equipment: Acquisition and Disposal. 11. Depreciation and Depletion. 12. Intangibles. Part III: FINANCIAL REPORTING: VALUATION OF LIABILITIES AND INVESTMENTS. 13. Current Liabilities and Contingencies. 14. Long-Term Liabilities and Receivables. 15. Investments. Part IV: FINANCIAL REPORTING: STOCKHOLDERS EQUITY. 16. Contributed Capital. 17. Earnings Per Share and Retained Earnings. Part V: FINANCIAL REPORTING: SPECIAL TOPICS. 18. Income Recognition and Measurement of Net Assets. 19. Accounting for Income Taxes. 20. Accounting for Postemployment Benefits. 21. Accounting for Leases. 22. The Statement of Cash Flows. 23. Accounting Changes and Errors. Appendix A: Coca-Cola 2007 Financial Statements and Supplementary Data. Appendix B: List of the Official Pronouncements of the AICPA and FASB. Appendix C: List of International Financial Reporting Standards (IFRS). Index.

© 2010, 1408pp, Paperback, 9780538468053



NEW EDITION!

CENGAGE
TECHNOLOGY
EDITION

Coming Soon!

CENGAGENOW

eBook

INTERMEDIATE ACCOUNTING, INTERNATIONAL EDITION, 19E

Earl K. Stice, *Brigham Young University*; James D. Stice, *Brigham Young University*

This intermediate accounting text links accounting principles to the central activities of a business. A user or decision-making approach combined with the necessary coverage of GAAP and IFRS prepares students to understand accounting in terms of the activities of a business, which reflects the broadening definition of accounting today. With this edition's focus on codification, it will equip students with all that is the modern accounting environment. The new edition of the textbook is accompanied by online tutorial activities developed for each chapter by the authors of the textbook. These activities, along with the CengageNOW online homework tool, makes for a contemporary approach to learning intermediate accounting. The text's efficient format does not overwhelm students, and its accessible style provides an alternative to more encyclopedic, reference-book approaches. The book offers a blend of the core concepts of accounting principles with procedural applications. This approach is supplemented with the most expansive set of end-of-chapter material on the market, a thorough integration of today's hot topics, and a robust selection of student and instructor print and online resources.

NEW TO THIS EDITION

- The new edition of the textbook is accompanied by online tutorial activities developed for each chapter by the authors of the textbook. These activities, along with CengageNOW, make for a contemporary approach to learning intermediate accounting.
- End-of-chapter questions and problems are updated to provide a breadth of assignment options for

instructors and new learning opportunities for students.

FEATURES

- The text has been updated to reflect the latest changes in accounting standards, practices, and techniques. The information about real-life companies has been revised to account for recent changes in financial statements and other company reports.
- A FASB Codification feature, found in each chapter, is designed to help students understand how to use the FASB's codification research. The feature provides an ethical issue for students to discuss and analyze using FASB standards, with the answer provided at the end of the chapter.
- Additional coverage of fair value accounting has been added in Part 1 to follow Time Value of Money Review.
- Additional coverage of International Financial Reporting Standards has been added throughout the book (and in Chapter 22 specifically) to reflect the changing nature of the financial reporting environment.
- Opening Scenario Questions: Critical-thinking questions follow each company chapter opener, with solutions provided at the end of the chapter so that students can check their answers as they think about how they would respond to accounting-related issues that businesses face.
- How and Why Framework: Following each learning objective, the authors provide additional reinforcement of the critical concepts by highlighting the procedural aspects (the "how") as well as the context (or "why") to which the concepts are applied. As students move through the chapter, they gain a greater understanding of both elements and can rationalize why businesses account for things the way they do. To further stress and show this framework as students read the chapter, relevant narrative is flagged by a design element to denote the "why."
- Cumulative Spreadsheet Assignment: Found in the case section and featured at the end of Chapters 2 through 22, the cumulative spreadsheet assignment allows students to demonstrate and reinforce their understanding of the chapter topics by creating a spreadsheet that allows numerous variables to be modified and their effects to be monitored.
- Caution and FYI Boxes: Found throughout each chapter, these boxed features frequently emphasize

additional points of interest or provide crucial cautions.

CONTENTS

1. Financial Reporting. 2. A Review of the Accounting Cycle. 3. The Balance Sheet and Notes to the Financial Statements. 4. The Income Statement. 5. Statement of Cash Flows and Articulation. 6. Earnings Management. Module: Time Value of Money Review. Module: Fair Value. 7. The Revenue/Receivables/Cash Cycle. 8. Revenue Recognition. 9. Inventory and Cost of Goods Sold. 10. Investments in Noncurrent Operating Assets—Acquisition. 11. Investments in Noncurrent Operating Assets—Utilization and Retirement. 12. Debt Financing. 13. Equity Financing. 14. Investments in Debt and Equity Securities. 15. Leases. 16. Income Taxes. 17. Employee Compensation—Payroll, Pensions, and Other Compensation Issues. 18. Earnings per Share. 19. Derivatives, Contingencies, Business Segments, and Interim Reports. 20. Accounting Changes and Error Corrections. 21. Statement of Cash Flows Revisited. 22. Accounting in a Global Market. 23. Analysis of Financial Statements. Appendix: Index of References to APB and FASB Pronouncements. Check Figures. Glossary. Subject Index. Company Index.

© 2014, 1552pp, Paperback, 9781285183343

MANAGEMENT ACCOUNTING



**ACCT MANAGERIAL
Asia-Pacific Edition**

Prabhu Sivabalan, UTS; Roby B. Sawyers, North Carolina State University; Steve Jackson, University of Southern Mississippi; Greg Jenkins, Virginia Polytechnic Institute and State University

Managerial ACCT is an accessible, easy-to-read text that covers the principles of Managerial Accounting.

The 4LTR press approach to learning the principles of Managerial accounting, Managerial ACCT is the Asia-Pacific edition of a proven, innovative solution to enhance the students' learning experience. Concise, yet complete, coverage supported by a suite of online learning aids equips students with the tools required to successfully undertake an introductory financial accounting course.

NEW TO THIS EDITION

- Australia Pacific edition
- Updated throughout with latest research and new case studies with an Australia Pacific focus

FEATURES

- Australian context and examples – gives students direct application to relevant, real-life concepts – businesses referred to included Coles, Westpac, Expedia, Holden, Toyota, BHP Hilliton
- Blend of online and book-based learning – assists with self-directed revision, testing of understanding of concepts, as well as actual application of concepts
- Approachable book design – encourages students to get to grips with a traditionally intimidating subject area without skipping on content, details and context
- Friendly book extent – unlike the competition, this is not an off-putting 'brick' – with a breadth and depth of student content; and extra instructor content contained in the online enrichment modules
- Tear-out revision cards – gives students succinct, portable user-friendly summaries of key terms and formulas, learning objectives, concepts and revision demonstration problems and answers. Also available as downloads so students can access them anywhere, any time
- Dedicated chapter (ch15) on sustainability, social and environmental reporting – students' focus is on Management accounting in a modern, best-practice context
- The ideal companion to ACCT Financial – available together at a discounted shrinkwrap price

CONTENTS

1. Introduction to managerial accounting 2. Cost Behaviour 3. Product Costing: Manufacturing Processes, Cost Terminology, and Cost Flows 4. Job Costing systems 5. Process costing systems 6. Service and operations costing systems 7. Departmental overhead

costing 8. Activity Based Costing 9. Cost Volume Profit Analysis 10. Relevant costs and product planning systems 11. Long term capital investment decisions 12. Fixed and rolling budgets for planning and decision making 13. Management accounting for cost control and performance evaluation - flexible budgets and variance analysis 14. Decentralisation, and modern performance management systems - the Balanced Scorecard 15. Accounting for sustainability - social reporting, environmental reporting and management accounting Appendix: Time Value of Money Index Tear-out chapter review cards Tear-out Present value table

© 2013, 360pp, Paperback, 9780170223874



CORNERSTONES OF MANAGERIAL ACCOUNTING, INTERNATIONAL EDITION, 5E

Maryanne M. Mowen, Oklahoma State University; Don R. Hansen, Oklahoma State University; Dan L. Heitger, Miami University - Oxford, Ohio

Get your students where they need to be with CORNERSTONES OF MANAGERIAL ACCOUNTING, 5e, International Edition. Cornerstones delivers a truly unique learning system that is integrated through the entire introductory managerial accounting journey -- ensuring students will leave the course with the knowledge they need to be future business leaders. Students are guided through: Building A Strong Foundation: Students need to build a strong foundation of the fundamentals before they can move forward in this course. The unique Cornerstones approach gets them through the fundamentals FASTER so that they can transition to analyzing and applying concepts. Understanding Relationships: Rather than focusing on concepts in isolation, students should understand accounting as a system and recognize how the end

result changes based on how the numbers affect each other. CORNERSTONES aids students in this step as an important part in training them to be good decision makers. Making Decisions: Armed with the knowledge they have gained from working through the other aspects of the Cornerstones approach, students are now given the tools to bring their knowledge full-circle and practice making good business decisions. Students love this approach because it presents materials the way they learn. Instructors love it because it gets students to master the foundations more quickly and allows more time to learn and apply the analysis and decision making of accounting. Get There with Cornerstones!

NEW TO THIS EDITION

- Addition of “Why” to Cornerstone Examples: Each Cornerstone now includes a “Why” portion, reinforcing for students the reasons behind doing the calculations.
- Additional conceptual material in end-of-chapter: Additional Conceptual Connection questions are identified in the end-of-chapter content. These questions ask students to go beyond the calculations and articulate the conceptual context behind the work they’ve just completed and how that may impact a company’s decision-making.
- Additional Excel Spreadsheet Templates: To give students additional practice using Excel to complete their homework, each chapter will have an average of two additional templates.
- Author-revised feedback: CengageNOW helps students get further outside the classroom and keeps them from getting stuck by providing them with meaningful, written feedback as they work. This edition, that feedback has been fully revised by the author team to guide students and to be consistent with material presented in the text.
- Post-Submission Feedback: Also available in CengageNOW is the ability to show the full solution in addition to newly added source calculations to enhance the learning process. Now students can see where they may have gone wrong so that they can correct it through further practice.
- NEW ANIMATED ACTIVITIES: Animated Activities in CengageNOW are the perfect pre-lecture assignment to expose you to concepts before class! These illustrations visually guide students through selected

core topics using a realistic company example to illustrate how the concepts relate to the everyday activities of a business. Animated Activities are assignable or available for self-study and review.

- NEW BLUEPRINT CONNECTIONS: Blueprint Connections in CengageNOW are shorter extensions of the Blueprint Problems that build upon concepts covered and introduced within the Blueprint Problems. These scenario-based exercises help reinforce your knowledge of the concept, strengthen your analytical skills and are useful as in-class activities or as homework/review after lecture and before the exam.
- NEW CONCEPTUAL CONVERSION QUESTIONS: End-of-chapter questions or requirements within larger questions that were previously short answer have been converted to be assignable & gradable within CengageNOW.

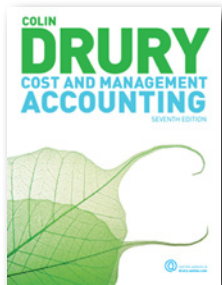
FEATURES

- Carefully crafted in response to studies on student reading behavior and market research, the innovative Cornerstones approach has been proven to increase student engagement and preparedness while improving grades. Each major concept is illustrated in a Cornerstone, which supports accounting concepts with a compelling example, followed by step-by-step calculations to solve a business problem, and finally a link to a brief video segment that reinforces and summarizes key concepts and procedures. In addition, end-of-chapter Cornerstones Exercises refer to Cornerstones in the chapter, allowing students to consider relevant examples when completing assignments, something they highly value and that can help them become more independent learners as they work.
- Each chapter opens with an Experience Managerial Decisions vignette that shows how real companies — including Hard Rock Cafe, Cold Stone Creamery, Washburn Guitars, Google, Apple, and more — are using accounting information to make better decisions. Featured companies are referenced throughout the chapter to emphasize the importance of managerial accounting concepts in the real world, and the vignettes are supported by engaging videos in the Experience Accounting Video Series.

CONTENTS

1. Introduction to Managerial Accounting. 2. Basic Managerial Accounting Concepts. 3. Cost Behavior. 4. Cost-Volume-Profit Analysis: A Managerial Planning Tool. 5. Job-Order Costing. 6. Process Costing. 7. Activity-Based Costing and Management. 8. Absorption and Variable Costing, and Inventory Management. 9. Profit Planning. 10. Standard Costing: A Managerial Control Tool. 11. Flexible Budgets and Overhead Analysis. 12. Performance Evaluation and Decentralization. 13. Short-Run Decision-Making: Relevant Costing. 14. Capital Investment Decisions. 15. Statement of Cash Flows. 16. Financial Statement Analysis.

© 2014, 800pp, Hardback, 9781285059952



COST AND MANAGEMENT ACCOUNTING, 7E

Colin Drury, University of Huddersfield

This international best-seller provides a clear and accessible introduction to cost and management accounting. Colin Drury's renowned authoring expertise blends theory and practice and the text encompasses all the basic topics needed on an introductory course. Now in its seventh edition, Cost and Management Accounting has been carefully updated to ensure it precisely fits the latest course and examination requirements.

FEATURES

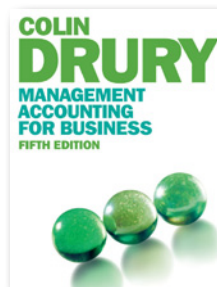
- Academically rigorous and comprehensive coverage of introductory level cost and management accounting
- Strong pedagogical content to enable students to learn effectively
- Extensive end-of-chapter assessment material including a variety of questions from a range of examination papers

- New and revised 'Real World Views' mini case studies
- Thorough stylistic overhaul to offer greater clarity and accessibility
- All theory and applications fully revised and updated throughout

CONTENTS

PART 1: INTRODUCTION TO MANAGEMENT AND COST ACCOUNTING 1. Introduction to management accounting 2. An introduction to cost terms and concepts PART 2: COST ACCUMULATION FOR INVENTORY VALUATION AND PROFIT MEASUREMENT 3. Accounting for direct costs 4. Cost assignment for indirect costs 5. Accounting entries for a job costing system 6. Process costing 7. Joint and by-product costing 8. Income effects of alternative cost accumulation systems PART 3: INFORMATION FOR DECISION-MAKING 9. Cost-volume-profit analysis 10. Cost estimation and cost behaviour 11. Measuring relevant costs and revenues for decision-making 12. Activity-based costing PART 4: INFORMATION FOR PLANNING, CONTROL AND PERFORMANCE MEASUREMENT 13. The budgeting process 14. Management control systems 15. Standard costing and variance analysis

© 2011, 448pp, Paperback, 9781408032138



MANAGEMENT ACCOUNTING FOR BUSINESS (WITH COURSEMATE AND EBOOK ACCESS CARD), 5E

Colin Drury, University of Huddersfield

Now in its fifth edition, Management Accounting for Business is the ideal introductory text for non-specialist students studying management accounting within business courses at both undergraduate and MBA levels. It provides students with a foundation in the theory and practice of management accounting

and emphasizes its role in making business decisions. Management Accounting for Business is written by Colin Drury, the renowned accounting educator and author whose range of market-leading textbooks has defined management accounting for the past 25 years.

NEW TO THIS EDITION

- Additional coverage of sustainability and environmental costing helps students to better understand accounting's role in achieving social goals.
- Includes more Real World Views, from more countries than ever before, providing concrete examples to help students learn apply theory to practice.
- Autopackaged with CourseMate which brings course concepts to life with interactive learning, study and exam preparation tools which support the printed textbook. Students can access this using the unique personal access card included within every copy of the book, and lecturers can access it by registering at <http://login.cengage.com> or by speaking to their local Cengage Learning representative.
- Also available is Cengage Learning's Aplia, an online homework solution dedicated to improving learning by increasing student effort and engagement. A demo is available at www.aplia.com. Instructors can find out more about accessing Aplia by speaking to their local Cengage Learning representative, and on the advice of their instructor, students can purchase access to Aplia at www.cengagebrain.co.uk

FEATURES

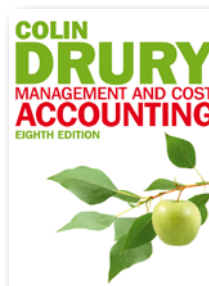
- Emphasizes how accounting can help managers make good decisions and secure goals to ensure students understand the power of accounting within a business context.
- Highlights the importance of strategic cost management so aspiring managers fully recognize the strategic uses of accounting.
- Stresses the assignment of cost and revenues to responsibility centers enabling students to see how costs are accumulated and assigned to cost objects.
- Real World Views show students how theory comes to life with examples from Europe, the Middle East and Africa.
- Numerous worked examples plug figures into realistic accounting scenarios, this enables students to see and learn from practical examples.
- Extensive end-of-chapter assessment material

provides effective assessment with respect to each chapter's topics.

CONTENTS

Part 1. INTRODUCTION TO MANAGEMENT AND COST ACCOUNTING. 1. Introduction to management accounting. 2. An introduction to cost terms and purposes. Part 2. INFORMATION FOR DECISION-MAKING. 3. Cost-volume profit analysis. 4. Measuring relevant costs and revenues for decision-making. 5. Pricing decisions and profitability analysis. 6. Capital investment decisions: appraisal methods. Part 3. COST ASSIGNMENT. 7. Cost assignment. 8. Activity-based costing. Part 4. INFORMATION FOR PLANNING, CONTROL AND PERFORMANCE MEASUREMENT. 9. The budgeting process. 10. Management control systems. 11. Standard costing and variance analysis. 12. Divisional financial performance measures. 13. Transfer pricing in divisionalized companies. Part 5. STRATEGIC COST MANAGEMENT AND PERFORMANCE MANAGEMENT. 14. Strategic cost management. 15. Strategic performance management. Case studies. Bibliography. Appendices. Answers to Review Problems. Index.

© 2013, 544pp, Paperback, 9781408076002



MANAGEMENT AND COST ACCOUNTING (WITH COURSEMATE AND EBOOK ACCESS CARD), 8E

Colin Drury, University of Huddersfield

Now in its eighth edition, this international bestseller has been widely recognised as the definitive textbook on management and cost accounting for over 25 years. Colin Drury expertly blends the theory and practice of management and cost accounting with extensive assessment questions and illuminating Real World Views, to fulfil all undergraduate and professional

course needs in a single textbook. Management and Cost Accounting is ideally suited for use on management accounting and cost accounting modules taught on undergraduate accounting courses and for students preparing for the cost and management accounting examinations of the professional accountancy bodies at intermediate or advanced level. It is also appropriate for use by postgraduate and higher national diploma students studying cost and management accounting for the first time.

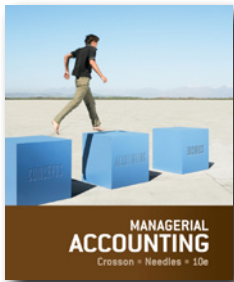
FEATURES

- Contains a wealth of worked examples, practice assessment questions (at various levels of difficulty) and other superb pedagogical features such as exhibits, advance reading, recommended readings and learning objectives.
- Contains over 70 Real World Views to help demonstrate theory in practice and the practical application of accounting in real companies around the world. This helps to engage students and apply their learning to a real life context.
- Fully updated to reflect recent developments in management accounting and ensure that students are fully up to speed with the latest changes.
- Increased emphasis on contemporary methods and issues and increased coverage of the service sector.
- Fresh, colourful new text design aids learning and understanding and maintains students' engaged attention.
- Replacing the former www.drury-online.com is Cengage Learning's CourseMate, which brings course concepts to life with interactive learning, study and exam preparation tools which support the printed textbook. Students can access this using the unique personal access card included within every copy of the book, and lecturers can access it by registering at <http://login.cengage.com> or by speaking to their local Cengage Learning representative.
- New for the eighth edition is Cengage Learning's Aplia, an online homework solution dedicated to improving learning by increasing student effort and engagement. A demo is available at www.aplia.com. Instructors can find out more about accessing Aplia by speaking to their local Cengage Learning representative, and on the advice of their instructor, students can purchase access to Aplia at www.cengagebrain.co.uk.

CONTENTS

PART ONE Introduction to Management and Cost Accounting 1 Introduction to management accounting 2 An introduction to cost terms and concepts PART TWO Cost Accumulation for Inventory Valuation and Profit Measurement 3 Cost assignment 4 Accounting entries for a job costing system 5 Process costing 6 Joint and by-product costing 7 Income effects of alternative cost accumulation systems PART THREE Information for Decision-making 8 Cost-volume-profit analysis 9 Measuring relevant costs and revenues for decision-making 10 Pricing decisions and profitability analysis 11 Activity-based costing 12 Decision-making under conditions of risk and uncertainty 13 Capital investment decisions: appraisal methods 14 Capital investment decisions: the impact of capital rationing, taxation, inflation and risk PART FOUR Information for Planning, Control and Performance Measurement 15 The budgeting process 16 Management control systems 17 Standard costing and variance analysis 1 18 Standard costing and variance analysis 2: Further aspects 19 Divisional financial performance measures 20 Transfer pricing in divisionalized companies PART FIVE Cost Management and Strategic Management Accounting 21 Cost management 22 Strategic management accounting PART SIX The Application of Quantitative Methods to Management Accounting 23 Cost estimation and cost behaviour 24 Quantitative models for the planning and control of stocks 25 The application of linear programming to management accounting

© 2012, 816pp, Paperback, 9781408064313



NEW EDITION!



MANAGERIAL ACCOUNTING, 10E

Susan V. Crosson, Emory University; Belverd E. Needles, DePaul University

Crosson/Needles' **MANAGERIAL ACCOUNTING** continuously evolves to meet the needs of today's learner. This edition's new structure is based on research about how to best deliver content to students and how to mirror the way instructors have told us they teach. The chapters have been organized into a Three Section Approach, which helps students more easily digest the content. The first section is Concepts and focuses on the overarching accounting concepts that require consistent reiteration throughout the course. With a clear understanding of the concepts, students can proceed to the second section--Accounting Applications. Here, students practice the application of accounting procedures with features like "Apply It!". Finally, students move to section three, Business Applications. This section illustrates how concepts and procedures are used to make business decisions. Real company examples are used throughout the chapter to show students the relevance of accounting. This logical progression through the material is further supported in the online environment in CengageNOW with TriLevel Problems. These problems mirror the Three Section Approach and connect the sections to facilitate a more complete understanding. These substantial changes will make students more efficient learners and prepare them to face a business world that is increasingly complicated by ethical issues, globalization, and technology.

NEW TO THIS EDITION

- **NEW THREE SECTION APPROACH:** The authors have organized this edition into a new Three Section approach: 1. The **CONCEPTS** section focuses on the overarching accounting concepts that require

consistent reiteration throughout the course. 2. The **ACCOUNTING APPLICATIONS** section helps students apply the accounting procedures with features like "Apply It!". 3. The **BUSINESS APPLICATIONS** section illustrates how concepts and procedures are used to make real-world business decisions.

- **NEW CONTENT COVERAGE:** This edition now includes coverage of the statement of cash flows in Chapter 13.
- **SIMPLIFIED COMPLEX ACCOUNTING TOPICS:** Extra care has been taken to clarify the topics students struggle with most by using simple language; setting equations, formulas, and steps apart for easier student reference; and revising exhibits. In addition, wherever possible, detailed information has been made more concise by shortening paragraphs and breaking sentences into bulleted lists.
- **IMPROVED END-OF-CHAPTER ASSIGNMENTS:** Based on market and syllabi research for introductory accounting courses, the following changes have been made to end-of-chapter assignments: Added new discussion questions. Added more Short Exercises. Added new B Set for the Exercises (available online). Added new check figures to the margins for Problems, where applicable. Added more Alternate Problems. Added labels for the cases to make it easier to identify appropriate assignments. Updated end-of-chapter assignments with new numbers and current data, where applicable.
- **NEW TRILEVEL PROBLEMS IN CENGAGENOW:** TriLevel Problems in CengageNOW follow the Three Section Approach of the chapter by including Concepts, Accounting Applications and Business Applications. The problems reinforce and apply overarching concepts while also tying the three sections together to give students a more complete understanding.
- **NEW ANIMATED ACTIVITIES:** Animated Activities in CengageNOW are videos that guide students through selected core topics using a realistic company to illustrate how the concepts relate to the everyday activities of a business. Animated Activities are assignable or available for self-study and review.
- **NEW BLUEPRINT PROBLEMS:** In CengageNOW, these problems cover the primary learning objectives and help students understand the fundamental accounting concepts and their associated building blocks--

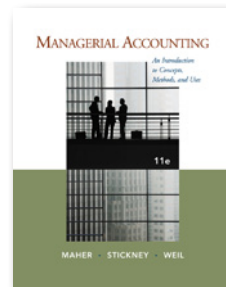
not just memorize the formulas or journal entries required for a single concept. Blueprint Problems include rich feedback and explanations, providing students with an excellent learning resource. These comprehensive problems tie concepts together and support reinforcement of core accounting fundamentals.

- **NEW BLUEPRINT CONNECTIONS:** Blueprint Connections in CengageNOW build on concepts covered and introduced in the Blueprint Problems. These scenario-based, interactive exercises help reinforce students' knowledge of the concepts and strengthen their analytical skills.
- **NEW "CHECK MY WORK" FEEDBACK:** Written feedback is now available when students click "Check My Work" in CengageNOW to provide valuable guidance as they work through homework items.

CONTENTS

1. Managerial Accounting and Cost Concepts. 2. Costing Systems: Job Order Costing. 3. Costing Systems: Process Costing. 4. Value-Based Systems: Activity-Based Costing and Lean Accounting. 5. Cost-Volume-Profit Analysis. 6. The Budgeting Process. 7. Flexible Budgets and Performance Analysis. 8. Standard Costing and Variance Analysis. 9. Short-Run Decision Analysis. 10. Capital Investment Analysis. 11. Pricing Decisions, Including Target Costing and Transfer Pricing. 12. Quality Management and Measurement. 13. The Statement of Cash Flows. Supplement to 13. The Direct Method of Preparing the Statement of Cash Flows. 14. Financial Statement Analysis. Appendix A. Present Value Tables.

© 2014, 640pp, Hardback, 9781133940593



eBook

MANAGERIAL ACCOUNTING, 11E An Introduction to Concepts, Methods and Uses

Michael W. Maher, University of California - Davis; Clyde P. Stickney, Dartmouth College; Roman L. Weil, University of Chicago

Prepare your MBA students to become successful managers, not just leading accountants, with the proven success of **MANAGERIAL ACCOUNTING: AN INTRODUCTION TO CONCEPTS, METHODS AND USES, 11E**. This edition effectively balances coverage of concepts, methods, and the uses of managerial accounting with a strong emphasis on management decision-making. Students focus on concepts and managerial uses of financial information, rather than simply perfecting the accounting techniques. This edition combines core managerial accounting concepts with the latest cutting-edge material that is relevant to all managers and decision makers. A continued emphasis on international issues prepares students for today's globalized business environment. This edition also highlights the strategic effects of decisions, ethics, and new management accounting trends to prepare students for the challenges of today's workplace. Numerous realistic examples and application problems help emphasize the skills most critical today including process improvement and integrating financial reporting issues within management decision-making. Students also learn to apply managerial accounting tools to the emerging service sector, government, and nonprofit organizations with new coverage of risk management and internal controls. Select **MANAGERIAL ACCOUNTING, 11E** to truly prepare your MBA students to be the successful managers they are meant to be.

NEW TO THIS EDITION

- New introduction to IFRS in Chapter (1) provides the proper context of global changes to accounting rules.

- Expanded introduction to the value chain, as well as new problem material on this key topic.
- New introduction to global strategies in Chapter One's coverage of modern production environment, along with new problem material on global strategies.
- New Appendix 2.3 to Chapter (2) shows the flow of costs in manufacturing companies. Related new problem material is also included.
- New and revised Managerial Applications update classic examples from actual companies.
- A new end-of-chapter homework assignment has been written based on classroom testing and instructor feedback.

FEATURES

- Many analysis opportunities and emphasis on evaluation appear in the end-of-chapter applications, giving students higher-level thinking and decision-making practice needed for career success.
- Suggested solutions to even-numbered exercises appear within the text to allow students to check their own progress and understanding.
- Critical Analysis Questions encourage students to think beyond the standard answers and refine the critical thinking and cognitive skills important for management today.
- Corporate Governance Appendix emphasizes Risk Management and Internal Controls, providing flexibility to cover these topics in the depth appropriate for the course goals.

CONTENTS

PART I: OVERVIEW AND BASIC CONCEPTS. 1. Fundamental Concepts. 2. Measuring Product Costs. 3. Activity-Based Management. PART II: MANAGERIAL DECISION MAKING. 4. Strategic Management of Costs, Quality, and Time. 5. Cost Drivers and Cost Behavior. 6. Financial Modeling for Short-Term Decision Making. 7. Differential Cost Analysis for Operating Decisions. 8. Capital Expenditure Decisions. PART III: MOTIVATING MANAGERS TO MAKE GOOD DECISIONS. 9. Profit Planning and Budgeting. 10. Profit and Cost Center Performance Evaluation. 11. Investment Center Performance Evaluation. 12. Incentive Issues. 13. Allocating Costs to Responsibility Centers. Appendix: Compound Interest Examples and Applications. Compound Interest and Annuity Tables. Glossary. Index.

© 2012, 640pp, Hardback, 9781111571269,



NEW EDITION!

CENGAGENOW

aplia

eBook

MANAGERIAL ACCOUNTING, INTERNATIONAL EDITION, 12E

Carl S. Warren, *University of Georgia*; James M. Reeve, *University of Tennessee*; Jonathan Duchac, *Wake Forest University*

Activate Learning with Warren/Reeve/Duchac's, **MANAGERIAL ACCOUNTING, 12e, International Edition!** Market-leading **MANAGERIAL ACCOUNTING, International Edition** has been on the forefront of innovation and change based on the needs of today's teaching and learning environment. Warren offers students clear guidance to complete homework with an efficient presentation for today's learner. The high impact writing style and streamlined design makes important information accessible, with a focus on providing the best and most complete examples. The Complete Learning System in **MANAGERIAL ACCOUNTING, International Edition** and CengageNOW is built around the way students use textbooks and online resources to learn, study and complete homework, allowing them to achieve ultimate success in this course. New to this edition, the authors created innovative, unique content that is focused on unique student and instructor needs before and after lecture – and the type of activities best-suited to each point in learning. New content like the author-written Activation Exercises, helps students come to class more prepared, and enables them to more easily connect the dots, enhance their depth of knowledge and have better tools for remediation and review. The end goal of Warren/Reeve/Duchac's text and technology learning system is to Activate Learning & create more empowered & prepared students--ready to take on the rest of their educational and career goals.

NEW TO THIS EDITION

- **REFRESHED REAL-WORLD INTEGRATION:** As with

every new edition, the authors have ensured that new real-world companies have been added, real-world data has been updated, and names and values of end-of-chapter material have been changed.

- **NEW ANIMATED ACTIVITIES:** Animated Activities in CengageNOW and Aplia are the perfect pre-lecture assignment to expose students to concepts before class! These illustrations visually guide students through selected core topics using a realistic company example to illustrate how the concepts relate to the everyday activities of a business. Animated Activities are assignable or available for self-study and review.
- **NEW BLUEPRINT CONNECTIONS:** Blueprint Connections in CengageNOW and Aplia are shorter extensions of the Blueprint Problems that build upon concepts covered and introduced within the Blueprint Problems. These scenario-based exercises help reinforce students' knowledge of the concept, strengthen their analytical skills and are useful as in-class activities or as homework/review after lecture and before the exam.
- **NEW AUTHOR-WRITTEN "Check My Work" FEEDBACK:** The written feedback available when students click on "Check My Work" in CengageNOW has been revised by the authors to achieve a more holistic student learning experience.
- **NEW POST-SUBMISSION FEEDBACK:** Where appropriate, source calculations and further explanation have been added alongside the solution in CengageNOW to help students understand where they went wrong in solving end-of-chapter items.
- **NEW CONCEPTUAL CONVERSION QUESTIONS:** End-of-chapter questions or requirements within larger questions that were previously short answer have been converted into an assignable & gradable format within CengageNOW and Aplia. This allows you to better assess students' conceptual understanding of topics, something that has previously been difficult within an online homework system. Green pencil icons in the print text denote which questions have been converted into this format in the technology.
- **NEW EXCEL "Try It" TUTORIALS:** Located in the Study Tools Tab in CengageNOW, these activities provide students with basic tutorials on how to use Excel to solve accounting problems. Students practice accounting and manipulate spreadsheets using basic Excel® formulas in a simple step-by-step format. The

tutorials reinforce the accounting concepts and help build students' Excel competency.

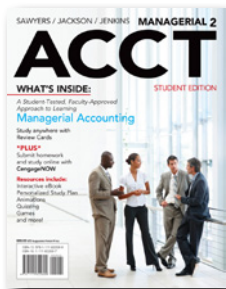
FEATURES

- **Hallmark features:**
- **Example Exercises:** Based on extensive market feedback, Example Exercises were developed to reinforce concepts and procedures in a bold, new way. Like a teacher in the classroom, students follow the authors' example to see how to complete accounting applications in the textbook. Each Example Exercise references the parallel Practice Exercises in the homework so students get the accounting experience they need. Animated Example Exercises are also tied to the Practice Exercises within CengageNOW to provide students with an easily accessible audiovisual walk-through of how to solve these questions.
- **Complete Learning System:** Students can easily locate the information they need to efficiently master course concepts using the "Guiding Principles System." At the beginning of every chapter, students have a map of the chapter objectives, related topics and outcomes, Example Exercises in the chapter, and corresponding Practice Exercises in the homework. The "At a Glance" chapter summary completes this proven system that leads students quickly to the information they need.

CONTENTS

1. Managerial Accounting Concepts and Principles.
 2. Job Order Costing.
 3. Process Cost Systems.
 4. Cost Behavior and Cost-Volume-Profit Analysis.
 5. Variable Costing for Management Analysis.
 6. Budgeting.
 7. Performance Evaluation Using Variances from Standard Costs.
 8. Performance Evaluation for Decentralized Operations.
 9. Differential Analysis, Product Pricing, and Activity-Based Costing.
 10. Capital Investment Analysis.
 11. Cost Allocation and Activity-Based Costing.
 12. Cost Management for Just-in-Time Environments.
 13. Statement of Cash Flows.
 14. Financial Statement Analysis.
- Appendix A Interest Tables. Appendix B Nike, Inc. 2011 Annual Report. Glossary. Subject Index. Company Index.

© 2014, 736pp, Paperback, 9781285163789



MANAGERIAL ACCT₂ (WITH CENGAGENOW WITH EBOOK PRINTED ACCESS CARD), 2E

Roby B. Sawyers, North Carolina State University; Steve Jackson, University of Southern Mississippi; Greg Jenkins, Virginia Polytechnic Institute and State University

Created from the continuous feedback of a “student-tested, faculty-approved” process, Financial ACCT₂ delivers a visually appealing, succinct print component with review cards that addresses the way students learn and provides instructors the tools they need to lead their students further in this course. To create a truly integrated digital learning environment, each text comes automatically packaged with CengageNOW, a powerful online homework and course management system. With the inclusion of CengageNOW, homework from the end-of-chapter can be assigned and graded online and students will have access to an interactive ebook and various digital tools to help them further their study. This suite of materials has been proven to increase retention and outcomes. ACCT₂ employs an engaging narrative that emphasizes strong and effective examples to convey and reinforce fundamental financial accounting concepts and procedures. In an attempt to avoid excessive detail, the book focuses on the core concepts that students need to learn in the course through the use of streamlined chapter objectives, shorter chapters, clarity of examples, and a visually engaging design. Each chapter in the book frequently references excerpts from Home Depot’s 2010 Annual Report so that students are exposed to real financial data as they cover important accounting rules and procedures. All this is offered at a value-based price!

NEW TO THIS EDITION

- Job order and process costing were moved up in the table of contents to follow the discussion of product

costing and cost flows. In return, cost behavior was moved to precede the discussion of CVP analysis. This change reflects a more common sequence of topic progression within most managerial accounting courses.

- New coverage on process costing on the production report was added, as it pertains to preparation under the FIFO and Weighted Average methods.
- Significantly more end-of-chapter homework items have been added to ACCT₂ to improve breadth and variety. This includes an entirely new section of brief exercises, as well as twice as many exercises, problems, and cases that were present in ACCT. In addition, a new mini-case, the Daily Grind, has been added to ACCT₂ and covers several topics found in multiple chapters.
- “Making it Real” boxes have been updated with more current examples and real-world references.
- Considerable upgrades to the CengageNOW online homework platform feature set include an increased number of algorithmic options, enhanced written feedback, Blueprint Problems, a new Personalized Study Plan with pre-test and post-test assignments, new animations and more.

FEATURES

- An innovative combination of content delivery both in print and online provides a core text and a wealth of comprehensive multimedia teaching and learning assets based on input from student focus groups and surveys, and from interviews with nearly 300 faculty and students.
- Shorter, comprehensive chapters in a modern design present content in a more engaging and accessible format without minimizing coverage for your course.
- Chapter In Review Cards at the back of the Student Editions provide students a portable study tool containing all of the pertinent information for class preparation.
- Instructor Prep Cards at the back of the Instructor’s Edition make preparation simple with detachable cards for each chapter, offering a quick map of chapter content, a list of corresponding PowerPoint and video resources, additional examples, and suggested assignments and discussion questions to help you organize chapter content efficiently.
- A full suite of unique learning tools that appeal to different learning styles is available to students

with the purchase of a new book. Quizzes, audio downloads, video podcasts, and more are only a click away.

CONTENTS

1. Introduction to Managerial Accounting. 2. Product Costing: Manufacturing Processes, Cost Terminology, and Cost Flows. 3. Job Costing, Process Costing, and Operations Costing. 4. Activity-Based Costing. 5. Cost Behavior. 6. Cost-Volume-Profit Analysis. 7. Relevant Costs and Product Planning Decisions. 8. Long-Term (Capital Investment) Decisions. 9. The Use of Budgets in Planning and Decision Making. 10. Variance Analysis—A Tool for Cost Control and Performance Evaluation. 11. Decentralization, Performance Evaluation, and the Balanced Scorecard. 12. Financial Statement Analysis. 13. The Statement of Cash Flows. Appendix: Time Value of Money.

© 2013, 336pp, Paperback, 9781111822699

MYOB



eBook

MYOB ACCOUNTRIGHT PLUS V19.7, 2E

Doug Gourlay, Kangan Batman Institute of TAFE; David Flanders, Kangan Institute of TAFE (Broadmeadows)

This new edition has been written by Doug Gourlay and David Flanders specifically in alignment with MYOB AccountRight Plus Version 19.7 and MYOB AssetManager Pro v 3.6 Test Drive edition software. The book comes with a DVD containing MYOB AccountRight Plus v19.7 Educational Edition for PC, as well as software for using MYOB on Mac – AccountEdge version 9.6 Education Edition – and MYOB AssetManager Pro v 3.6 Test Drive Edition. The DVD also includes UWatch interactive simulation tutorials

powered by Adobe Captivate Software, giving students a hands-on demonstration of MYOB v19.7 functionality detailed in the text. Former Chapter 9 Fixed Assets is now available online as are 9 extra revision exercises.

NEW TO THIS EDITION

- Revised Uwatch tutorials
- Student companion website, holding Chapter 9 Fixed Assets and 9 revision exercises
- Includes software for using MYOB on Mac – AccountEdge version 9.6 Education Edition – new to the Cengage MYOB book
- New shorter page extent of 656pp (content migrated to companion website)
- New index for improved book navigation
- More affordable price point to help students

FEATURES

- New spiral binding – easier to use as a practical teaching tool in front of a class and as a practical learning tool in front of a computer
- Reduced extent of 656pp and reduced price – with the extra content migrated to online

CONTENTS

1. Introduction 2. Accounts 3. Banking 4. Purchases 5. Sales 6. Payroll 7. Inventory 8. Integrated Computer Accounting Former Chapter 9 Fixed Assets now online 9 x revision exercises now online

© 2013, 656pp, 9780170245449

PAYROLL ACCOUNTING

NEW EDITION!



eBook

PAYROLL ACCOUNTING 2014 (WITH COMPUTERIZED PAYROLL ACCOUNTING SOFTWARE CD-ROM), 24E

Bernard J. Bieg, *Bucks County Community College*; Judith A. Toland,
Bucks County Community College

Prepare your students for career success with first-hand experience in calculating payroll, completing payroll taxes, and preparing payroll records and reports. The 2014 edition of Bieg/Toland's market-leading text addresses all of the latest laws for payroll. Students focus on applications rather than theory, and strong end-of-chapter material reinforces concepts and provides invaluable hands-on learning experiences. Numerous new examples and real business applications enliven this edition and demonstrate the relevance of what students are learning. An extensive payroll project within the last chapter of the book gives students the opportunity to practice all they have learned, either manually or using Payroll Accounting software ready to download from the CD included with the text. Additionally, CengageNOW software is available to help you assign and grade student work, provide valuable practice and study tools for students, and help them get further outside the classroom! CengageNOW offers a way to automatically grade homework assignments online and give students the feedback and guidance they need to go further with their coursework. Robust instructor resources ensure that you can easily and thoroughly present today's payroll laws and practices to prepare your students for success now and throughout their careers.

NEW TO THIS EDITION

- Up-to-Date Coverage: Up-to-the-minute tax law

changes addressed throughout this annual revision ensure that you and your students are working with the latest payroll information. Discover a complete list of late-breaking changes within the "As We Go to Press" page in the text and find the latest, updated changes on the text's companion website.

FEATURES

- The Washington Update - The Washington Update, which has been added to Chapters 2, 3, 4, & 5, advises the student of the tax code and tax laws that were used in the current edition. However, because tax code, tables and laws can be changed by Congress after the text has been printed, the student is advised on how, in practice, they can find out the most current tax code, tables, and laws.
- CengageNOW: CengageNOW is a powerful course management and online homework tool that provides robust instructor control and customization to optimize the learning experience and meet desired outcomes. The end-of-chapter matching quizzes and the practical problems from the textbook are available in CengageNOW, along with tools to help students study more efficiently.
- Applications-Oriented: Students focus on applications rather than theory, and strong end-of-chapter material reinforces concepts and provides invaluable hands-on learning experiences. Numerous new examples and real business applications enliven this edition and demonstrate the relevance of what students are learning. An extensive payroll project within the last chapter of the book gives students the opportunity to practice all they have learned, either manually or using leading payroll software.
- Ethics Case: Over The Line Real World Ethics Cases illustrate situations where companies either intentionally or unintentionally crossed the boundaries of fairness in their interpretation of payroll laws.
- Up-to-Date Coverage: Up-to-the-minute tax law changes addressed throughout this annual revision ensure that you and your students are working with the latest payroll information. Discover a complete list of late-breaking changes within the "As We Go to Press" page in the text and find the latest, updated changes on the text's companion website.
- Excel: End-of-chapter practice integrates MS Excel as well as the MS Accounting software with important

Excel templates that provide additional practice for the Continuing Payroll Problems, the Comprehensive Payroll Project, and other problems. A new appendix, written by the authors, provides detailed instructions on how to prepare the Excel spreadsheets.

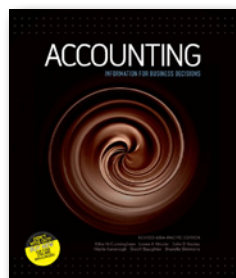
- Student Friendly: Easy-to-follow text presentation, including intriguing examples, self-study questions, and comprehensive end-of-chapter practice, help ensure students comprehend and can apply the information they've learned.
- Easy Reference: Learning Objectives noted in the margins allow readers to easily reference content that corresponds with specific objectives from the text.

CONTENTS

1. The Need for Payroll and Personnel Records. 2. Computing Wages and Salaries. 3. Social Security Taxes. 4. Income Tax Withholding. 5. Unemployment Compensation Taxes. 6. Analyzing and Journalizing Payroll Transactions. 7. Payroll Project. Appendix A: Computerized Payroll Accounting. Online Web Appendices. Appendix B: Online: Excel Template Instructions for the Glo-Brite Payroll Project (Using Excel 2010). Appendix C: Online: Social Security Benefits. Appendix D: Online: Unemployment Benefits.

© 2014, 496pp, Paperback, 9781285437064

PRINCIPLES OF ACCOUNTING



eBook

ACCOUNTING

Information for Business Decisions Revised Edition

Billie Cunningham, University of Missouri at Columbia; Loren A. Nikolai, University of Missouri at Columbia; John D. Bazley, University of Denver; Marie Kavanagh, University of Southern Queensland

Accounting: Information for Business Decisions is designed to lead students through the real-world

business cycle and how accounting information informs the decision making process throughout this cycle. Students will learn how to base these decisions on two kinds of accounting information – managerial and financial. Departing from the traditional approach introductory accounting textbooks take, students are called on to apply both the managerial and financial approaches throughout the topic coverage of each chapter, instead of focussing on each aspect in isolation of the other. The conversational approach of the writing engages students in the theoretical content and how it applies to contemporary real-world scenarios.

NEW TO THIS EDITION

- New Chapter 10: Sustainability Business
- Addresses International Financial Reporting Standards (IFRS) as they are currently adopted in Australia by the Australian Accounting Standards Board (AASB)

FEATURES

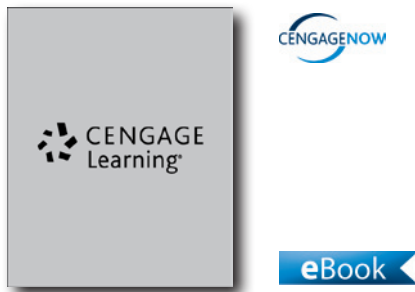
- Long-run business case study, Sweet Temptations, that continues throughout the text and focuses on a real-world business (in this case a retail chocolate company/business), in the context of the chapter-by-chapter coverage
- 'Stop' questions encourage students to take a break from reading to think about an issue or consider the outcome of a situation
- Business names that are bolded and underlined in the text are real businesses with comprehensive websites that students can peruse for further research
- The Dr Decisive letter at the end of each chapter asks students to apply their accounting knowledge and critical thinking skills to solve an everyday problem
- Integrated business and accounting situations at the end of every chapter help students to revise and consolidate the concepts they have learned by testing their knowledge, applying their knowledge and making evaluations

CONTENTS

1. Introduction to Business Accounting and the Role of Professional Skills 2. Developing a Business Plan: Cost-Volume-Profit Analysis 3. Developing a Business Plan: Budgeting 4. The Accounting System: Concepts and Applications 5. Recording, Storing and Reporting Accounting Information 6. Managing and Reporting Working Capital 7. The Income Statement: Content

and Use 8. The Balance Sheet: Content and Use 9. The Cash Flow Statement: Content and Use 10. Sustainable Business 11. Short-term Planning Decisions 12. Capital Expenditure Decisions Glossary Index

© 2013, 552pp, Paperback, 9780170241311



ACCOUNTING CONCEPTS, INTERNATIONAL EDITION, 11E

James D. Stice, Brigham Young University; Earl K. Stice, Brigham Young University; W. Steve Albrecht, Brigham Young University; Monte R. Swain, Brigham Young University

The eleventh edition of ACCOUNTING CONCEPTS, International Edition guides students through the what, why and how of accounting in today's business world. This textbook offers a solid presentation of concepts and procedures blended with a wealth of real company examples and solved exercises to ensure student success in the practical application of fundamental accounting principles. Students will learn to effectively use and prepare accounting information for decision making with various features that encourage critical thinking, highlight ethical considerations, and consider global implications. Emphasizing the relevancy of accounting to the business world, this edition is designed to address a diversity of learning styles and career needs.

NEW TO THIS EDITION

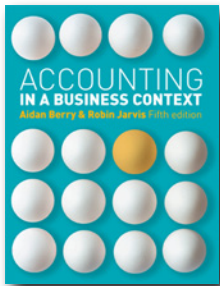
- **Superior Readability through Streamlined Presentation** – This textbook has always engaged students with a lively and accessible writing style and, in this edition, the authors have carefully edited the text to further enhance the presentation of the material. This edition now provides students with a more concise explanation of accounting principles without sacrificing topical coverage or quantity of

examples.

- **Restructured Learning Objectives** – Now in an easy to read what/why/how format, learning objectives guide students through mastering the chapter's material while reinforcing the relevance and application of these fundamental concepts.
- **New Do This Feature** – This edition now directly connects concepts with application by including brief solved exercises at the end of relevant sections. The Do This boxes provide students with an effective framework to apply to similar examples.
- **New International Feature** – As businesses increasingly operate in a global economy, new International boxes have been included in this edition to compare US accounting standards with practices abroad and highlight shifts in ideology.

CONTENTS

PART I: FINANCIAL REPORTING AND THE ACCOUNTING CYCLE. 1. Accounting Information: Users and Uses. 2. Financial Statements: An Overview. 3. The Accounting Cycle: The Mechanics of Accounting. 4. Completing the Accounting Cycle. 5. Internal Controls: Ensuring the Integrity of Financial Information. PART II: OPERATING ACTIVITIES. 6. Receivables: Selling a Product or Service. 7. Inventory and the Cost of Sales 8. Completing the Operating Cycle. PART III: INVESTING AND FINANCING ACTIVITIES. 9. Investments: Property, Plant, and Equipment and Intangible Assets. 10. Financing: Long-Term Liabilities. 11. Financing: Equity. 12. Investments: Debt and Equity Securities. PART IV: OTHER DIMENSIONS OF FINANCIAL REPORTING. 13. Statement of Cash Flows. 14. Analyzing Financial Statements. PART V: FOUNDATIONS OF MANAGEMENT ACCOUNTING. 15. Management Accounting and Cost Concepts. 16. Cost Flows and Business Organizations. 17. Activity-Based Costing. PART VI: CONTROL IN A MANAGEMENT ACCOUNTING SYSTEM. 18. Budgeting and Control. 19. Controlling Cost and Profit. 20. Inventory Management and Variable and Absorption Costing. PART VII: MAKING DECISIONS USING MANAGEMENT ACCOUNTING. 21. Cost Behavior and Decisions using C-V-P Analysis. 22. Relevant Information and Decisions. 23. Capital Investment Decisions. PART VIII: CONTINUOUS IMPROVEMENT IN MANAGEMENT ACCOUNTING. 24. New Measures of Performance.



ACCOUNTING IN A BUSINESS CONTEXT, 5E

Aidan Berry ; Robin Jarvis, *Head of SME Affairs ACCA; Professor of Accounting Brunel University*

Now in its fifth edition, this highly respected and popular text provides non-specialist accounting and finance students on business studies courses with an essential introduction to the role of accounting in a wider managerial setting. Completely updated to reflect recent changes in International Financial Reporting Standards (IFRS), *Accounting in a Business Context* is one of the most comprehensive texts available. The logical step-by-step approach introduces students to accounting initially by considering an accessible cash-based small business, then carefully builds layers of complexity (e.g. buying and selling on credit) to facilitate clear understanding. New to this Edition - Updated to reflect recent changes in International Financial Reporting Standards (IFRS) - New pedagogical features to aid learning, including "Learning Outcomes" and "Activity" boxes - Increased use of real-life examples in the case studies - Use of more international companies in case studies and examples - Enhanced online support resources - Exciting new text design

FEATURES

- Clear linking of examples and exercises to practice
- Effective use of problems for discussion and analysis
- Engaging case studies - companies referenced include British Gas plc, Next, Santander and GlaxoSmithKline
- Superb use of the worksheet approach which is very accessible for non-specialists
- Chapters on wealth and measurement of profit, planning and control and decision-making further broaden the book's scope

- Online support for lecturers include: PowerPoint Slides, Instructor's Manual and Multiple Choice Questions. The ancillary package for students include: Company Summaries and Web Links for Case Studies

CONTENTS

PART ONE: FINANCIAL ACCOUNTING 1 Introduction to Accounting 2 Wealth and the Measurement of Profit 3 The Measurement of Wealth 4 The Income Statement and the Cash Flow Statement 5 Introduction to the Worksheet 6 Inventory 7 Amounts Receivable and Amounts Payable 8 Non-Current Assets, Fixed Assets, and Depreciation 9 Financing and Business Structures 10 Cash Flow Statements 11 Final Accounts and Company Accounts 12 Financial Statement Analysis
PART TWO: MANAGEMENT ACCOUNTING 13 Internal Users and Internal Information 14 Planning and Control 15 Cost Behaviour and Cost-Volume-Profit Analysis 16 Accounting for Overheads and Product Costs 17 Accounting for Decision-Making: When There Are No Resource Constraints 18 Accounting for Decision-Making: Resource Constraints and Decisions Which Are Mutually Exclusive 19 Budgets 20 Investment Decisions 21 Management of Working Capital

© 2011, 512pp, Paperback, 9781408030479



ACCOUNTING PRINCIPLES USING EXCEL® FOR SUCCESS, INTERNATIONAL EDITION (WITH ESSENTIAL RESOURCES EXCEL TUTORIALS PRINTED ACCESS CARD), 2E

James Reeve, *University of Tennessee*; Jonathan Duchac, *Wake Forest University*; Carl Warren, *University of Georgia*

ACCOUNTING PRINCIPLES USING EXCEL® FOR SUCCESS, 2E, International Edition leads students to accounting mastery while increasing Excel®

proficiency. Written with the modern business world in mind, this adaptation of the principles text--PRINCIPLES OF ACCOUNTING, 24E--offers an innovative four-step system for students: (1) read the accounting concept and illustration, (2) follow the same concept using the Excel® Success Example, (3) practice using the “Try It” Tutorial, and (4) apply knowledge by completing the Excel® Success Problem. This text reinforces key accounting concepts through six basic Excel® formulas. Students build an Excel® portfolio to demonstrate basic competencies in accounting and Excel®. Each new copy of the book comes packaged with an access code that allows students to use the online Excel® “Try It” Tutorials. These tutorials guide students through the hands-on process of entering formulas and understanding how to Excel® for accounting. Excel® Success Special Activities at the end of the chapter require students to manipulate spreadsheets and save the files to demonstrate Excel® competency.

NEW TO THIS EDITION

- **NEW IFRS Features, IFRS PowerPoint® Presentation, and IFRS Pamphlet:** IFRS features called “International Connection” throughout the text alert students to accounting concepts that are impacted by IFRS. Students can then refer to an IFRS table in the Appendix to understand how GAAP and IFRS differ and how that ties to textbook concepts. A supplemental PowerPoint® presentation on IFRS, presented by author Jim Reeve, helps instructors and students understand the history, development, and impact of this complex topic. In addition, the Mornin’ Joe example after Chapter 15 illustrates what happens when a company goes international, and students can see a complete set of international financial statements.
- **Enhanced Learning System:** Students can easily locate the information they need to efficiently master course concepts. At the beginning of every chapter, students have a map of the chapter objectives, related topics and outcomes, Example Exercises in the chapter, and corresponding Practice Exercises in the homework. The “At a Glance” chapter summary completes this proven system that leads students quickly to the information they need.
- **Enhanced Transaction Analysis:** This new format in Chapter 2 includes the following elements: (1) transaction description, (2) analysis, (3) journal entry,

and (4) accounting equation impact using T accounts. This helps students understand how to analyze and record transactions. In Chapter 3, it describes and illustrates adjusting entries.

- **NEW Table Summarizing Common Transaction Terminology:** In Chapter 2, students see common transaction terms and the related accounts that are debited and credited in a journal entry. This table aids students in preparing journal entries for homework and test purposes.
- **Enhanced Instructor Resources:** The test bank has been updated and enhanced with multiple rounds of verification to ensure accuracy and consistency with the textbook. The PowerPoint® slides have been closely reviewed and updated by the authors to be contemporary and comprehensive.
- **Activity-Based Costing** has been added to the managerial accounting portion of ACCOUNTING, 24E.
- **NEW Financial Analysis and Interpretation** learning objectives take the accounting concepts presented in the chapter and apply them to real-world situations (i.e., horizontal analysis, segment analysis, revenue per employee, and dividend yield).
- **Updated Chapter 15:** The authors added an illustration of an interest-earned timeline to help students see interest calculations for bonds. The presentation and end-of-chapter materials have been simplified for valuing and reporting trading and available-for-sale securities.
- **The Appendix for Held-to-Maturity Investments** was moved to the companion website: www.cengage.com/accounting/warren.
- **NEW Chapter 25 with ABC:** The chapter has a new title, reflecting a revised emphasis: Differential Analysis, Product Pricing, and Activity-Based Costing. Activity-based costing (ABC) is added as a new objective in this chapter, following a discussion of product pricing.

CONTENTS

1. Introduction to Accounting & Business.
2. Analyzing Transactions.
3. The Adjusting Process.
4. Completing the Accounting Cycle.
5. Accounting Systems.
6. Accounting for Merchandise.
7. Inventories.
8. Sarbanes-Oxley, Internal Control and Cash.
9. Receivables.
10. Fixed Assets and Intangible Assets.
11. Current Liabilities & Payroll.
12. Accounting for Partnership & LLCs.
13. Corporations: Organizations, Stock Transactions, & Dividends.
14. Long-Term Liabilities: Bonds & Notes.

15. Investment & Fair Value Accounting. Mornin' Joe Financial Statement (U.S. GAAP). Mornin' Joe Financial Statement (IFRS). 16. Statement of Cash Flows. 17. Financial Statement Analysis. 18. Managerial Accounting Concepts & Principles. 19. Job Order Costing. 20. Process Cost Systems. 21. Cost Behavior & Cost-Volume-Profit Analysis. 22. Budgeting. 23. Performance Evaluation Using Variances from Standard Costs. 24. Performance Evaluation for Decentralized Operations. 25. Differential Analysis, Product Pricing, and Activity-Based Costing. 26. Capital Investment Analysis.

© 2012, 1376pp, Paperback, 9781111821357



ACCOUNTING, INTERNATIONAL EDITION, 25E

Carl S. Warren, University of Georgia ; James M. Reeve, University of Tennessee; Jonathan Duchac, Wake Forest University

Activate Learning with Warren/Reeve/Duchac's, ACCOUNTING, International Edition! For 25 editions, market-leading ACCOUNTING, International Edition has been on the forefront of innovation and change based on the needs of today's teaching and learning environment. Warren offers students clear guidance to complete homework with an efficient presentation for today's learner. The high impact writing style and streamlined design makes important information accessible, with a focus on providing the best and most complete examples. The Complete Learning System in ACCOUNTING, 25, International Edition and CengageNOW is built around the way students use textbooks and online resources to learn, study and complete homework, allowing them to achieve ultimate success in this course. New to this edition, the authors created innovative, unique content that is focused on unique student and instructor needs before and after lecture – and the type of activities best-suited to each

point in learning. New content like the author-written [BPX], helps students come to class more prepared, and enables them to more easily connect the dots, enhance their depth of knowledge and have better tools for remediation and review. The end goal of Warren/Reeve/Duchac's text and technology learning system is to Activate Learning & create more empowered & prepared students--ready to take on the rest of their educational and career goals.

NEW TO THIS EDITION

- **NEW ACTIVATION EXERCISES FOR FINANCIAL CHAPTERS:** These author-written Activation Exercises in CengageNOW and Aplia are an extension of the Complete Learning System and focus on helping students develop a better understanding of (1) key terms and definitions, (2) the economics of business transactions, (3) how these transactions are recorded in the accounting system, and where relevant, (4) how these transactions are ultimately reflected in the financial statements. The Activation Exercise interactive structure builds the critical thinking skills that are necessary for students to succeed and can be used as an introduction to topics or for review and assessment.
- **NEW ANIMATED ACTIVITIES:** Animated Activities in CengageNOW and Aplia are the perfect pre-lecture assignment to expose students to concepts before class! These illustrations visually guide students through selected core topics using a realistic company example to illustrate how the concepts relate to the everyday activities of a business. Animated Activities are assignable or available for self-study and review.
- **NEW BLUEPRINT CONNECTIONS:** Blueprint Connections in CengageNOW and Aplia are shorter extensions of the Blueprint Problems that build upon concepts covered and introduced within the Blueprint Problems. These scenario-based exercises help reinforce students' knowledge of the concept, strengthen their analytical skills and are useful as in-class activities or as homework/review after lecture and before the exam.
- **NEW AUTHOR-WRITTEN "Check My Work" FEEDBACK:** The written feedback available when students click on "Check My Work" in CengageNOW has been revised by the authors to achieve a more holistic student learning experience.
- **NEW POST-SUBMISSION FEEDBACK:** Where

appropriate, source calculations and further explanation has been added alongside the solution in CengageNOW to help students understand where they went wrong in solving end-of-chapter items.

- **NEW CONCEPTUAL CONVERSION QUESTIONS:** End-of-chapter questions or requirements within larger questions that were previously short answer have been converted to be assignable & gradable within CengageNOW and Aplia. This allows you to better assess students' conceptual understanding of topics, something that has previously been difficult within an online homework system. Green pencil icons in the print text denote which questions have been converted into this format in the technology.
- **NEW EXCEL "Try It" TUTORIALS:** Located in the Study Tools Tab in CengageNOW, these activities provide students with basic tutorials on how to use Excel to solve accounting problems. Students practice accounting and manipulate spreadsheets using basic Excel® formulas in a simple step-by-step format. The tutorials reinforce the accounting concepts and help build students' Excel competency.
- **REFRESHED REAL-WORLD INTEGRATION:** As with every new edition, the authors have ensured that new real-world companies have been added, real-world data has been updated, and names and values of end-of-chapter material have been changed.
- **REORGANIZATION OF CHAPTER 6:** "Accounting for Merchandising Businesses" (Chapter 6) was re-organized to start with purchases and sales transactions and then end with the creation of the multi-step income statement. This model more intuitively follows a similar structure as the cycle chapters (starting with the entries and moving to the financial statements).
- **EXPANDED INVENTORY COVERAGE:** "Inventories" (Chapter 7) now includes coverage of the weighted cost method under a perpetual inventory system. The trend to cover perpetual inventory (vs. periodic) and the wide use of popular accounting software packages that use average cost-perpetual (point-of-sale) led to this change. All exhibits and illustrations pertaining to the weighted cost method have been updated.

CONTENTS

1. Introduction to Accounting and Business.
2. Analyzing Transactions.
3. The Adjusting Process.
4. Completing the Accounting Cycle.
5. Accounting

Systems.

6. Accounting for Merchandising Businesses.
7. Inventories.
8. Sarbanes-Oxley, Internal Control, and Cash.
9. Receivables.
10. Fixed Assets and Intangible Assets.
11. Current Liabilities and Payroll.
12. Accounting for Partnerships and Limited Liability Companies.
13. Corporations: Organization, Stock Transactions, and Dividends.
14. Long-Term Liabilities: Bonds and Notes.
15. Investments and Fair Value Accounting.
16. Statement of Cash Flows.
17. Financial Statement Analysis.
18. Managerial Accounting Concepts and Principles.
19. Job Order Costing.
20. Process Cost Systems.
21. Cost Behavior and Cost-Volume-Profit Analysis.
22. Budgeting.
23. Performance Evaluation Using Variances from Standard Costs.
24. Performance Evaluation for Decentralized Operations.
25. Differential Analysis, Product Pricing, and Activity-Based Costing.
26. Capital Investment Analysis.

Appendix A Interest Tables. Appendix B Reversing Entries. Appendix C Nike, Inc. 2011 Annual Report. Appendix D International Financial Reporting Standards. Glossary. Subject Index. Company Index.

© 2014, 1328pp, Paperback, 9781285073071



BUSINESS ACCOUNTING AND FINANCE, 3E

Catherine Gowthorpe, Oxford Brookes University

Now in its third edition, this popular introductory text is aimed at non-specialist students of accounting and finance taking their first module in the subject, within courses such as business studies and management. The new edition has been extensively revised to bring all the financial reporting aspects up-to-date and consistent with international financial reporting practice. Business Accounting and Finance is ideally suitable for introductory accounting and finance modules taught

on undergraduate business studies courses, around the world. It is also appropriate for use on MBA courses.

NEW TO THIS EDITION

- All chapters updated to fully adhere to the latest international accounting standards
- New chapter on working capital management
- Some restructuring and reordering of chapters to better fit modules
- Extends the coverage of corporate governance, auditing and Activity Based Costing

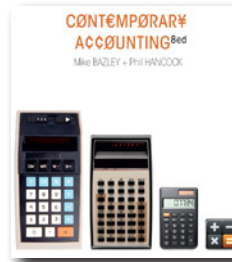
FEATURES

- Comprehensive introduction to financial accounting, management accounting, and finance
- Clearly written in a lively style with many worked examples
- Useful references to real-life business examples bring the technical information to life
- Clear and accessible writing style with logical examples
- Excellent question and answer material provided
- Extensive online support package offering resources specifically tailored to lecturers and students, including an Instructor's Manual, an ExamView testbank, PowerPoint slides, additional cases, Self-test MCQs, sample chapters, and weblinks

CONTENTS

1. The role of accounting in business SECTION 1: FINANCIAL ACCOUNTING AND REPORTING 2. The statement of financial position 3. The income statement 4. Applying accounting conventions 5. Depreciation and amortisation 6. The statement of cash flows 7. Financial reporting by limited companies 8. Understanding financial reports: trend analysis 9. Understanding financial reports: using accounting ratios SECTION 2: MANAGEMENT ACCOUNTING 10. Management and cost accounting information 11. Costing: overview and basic techniques 12. Costing: accounting for overheads 13. Pricing 14. Marginal costing and decision making 15. Capital investment decisions 16. Budgets 17. Accounting for control 18. Performance measurement SECTION 3: FINANCIAL MANAGEMENT 19. The management of working capital 20. Financing the business

© 2011, 576pp, Paperback, 9781408018378



CONTEMPORARY ACCOUNTING, 8E

Mike Bazley, Murdoch University; Phil Hancock

Providing a wealth of up-to-date local and international examples, Contemporary Accounting provides students with an engaging introduction to modern accounting principles, issues and practices. It covers the requirements of a one-semester course at the undergraduate and MBA levels for both accounting and non-accounting majors, providing a clear understanding of financial statements through clearly identified learning objectives and key concepts. While being easy to read and understand, students will also benefit from the comprehensive glossary. Maintaining its student-friendly worksheet-based approach to the teaching of introductory accounting, this latest edition has been comprehensively revised and updated, addressing the most recent developments in financial reporting.

NEW TO THIS EDITION

- Full-colour, engaging text design and images
- Updated online resources integrated within the text to guide students to valuable CengageNOW self-study resources
- Updated content and case studies to reflect changes to international financial reporting standards
- Chapter 3: Ethics and Corporate Governance provides expanded coverage of this key area. Forms of organisations are now introduced in Chapter 2
- Local and regional case studies, including Capitaland, Telstra, Akara Mining, and executive pay in Australia

FEATURES

- Learning objectives are consistently followed through each chapter, providing a clear framework to guide student learning for each topic
- Key concepts are highlighted in boxes within each chapter highlight, providing precise definitions
- 'Stop and think' exercises reinforce students'

understanding of key concepts as they progress through each chapter and provide the opportunity to reflect on and apply what they have learnt.

- Case studies in each chapter help students relate accounting to the real-world business environment
- Worked examples throughout guide students through important concepts

CONTENTS

1. Introduction to Accounting 2. Types of organisations and the financial reporting framework 3. Ethics and corporate governance 4. Wealth and the measurement of profit 5. Presentation of financial position and the worksheet 6. Presentation of financial performance and the worksheet 7. Debtors, creditors, accruals and prepayments 8. Inventories and work in progress 9. Non-current assets and depreciation 10. Financing and business structures 11. Internal control of cash, statement of cash flows and other issues 12. Financial statement analysis 13. Worksheet to debits and credits 14. Internal users, internal information, and planning and control 15. Capital investment decisions 16. Cost information and decision making 17. Cost behaviour and cost-volume-profit analysis 18. Accounting for decisions making: with and without resource constraints' 19. Budgets 20. Performance measurement and the balanced scorecard App 1. Annual report App 2. Present & future values tables

© 2013, 792pp, Paperback, 9780170223294



EXCEL APPLICATIONS FOR ACCOUNTING PRINCIPLES, 4E

Gaylord N. Smith, Albion College

This textbook introduces students to the power of spreadsheets. It contains over 50 spreadsheet problems that reinforce principles of accounting concepts.

The problems incorporate formula development and model building skills that may be used in a variety of accounting applications. Emphasis is placed on what-if analysis.

NEW TO THIS EDITION

- All instructions and figures have been updated to match Microsoft® Excel 2010. The new edition allows students to take advantage of the user-friendly features and be prepared to use Excel in their career.

FEATURES

- The spreadsheet problems make use of Excel®, which is the most popular professional spreadsheet application available. The problems can be worked in Excel 2010, Excel 2007, Excel 2003, Excel 2002 XP, and Excel 2000.
- A variety of “what-if” analyses allows you to explore options and make recommendations beyond a single solution to a problem.
- To provide a thorough foundation for honing your Excel skills, a variety of simple and demonstration problems test your knowledge of accounting by having you complete partially completed spreadsheet models.
- Excel templates for the text are available at the companion website.

CONTENTS

Preface. Instructions for Practice Problems. Practice Preprogrammed Problem Instructions. Practice Worksheet Tickler. Practice Chart Tickler. Practice Model-Building Problem. Preprogrammed Problems. Model-Building Problem Checklist. Model-Building Problems.

© 2012, 208pp, Paperback, 9781111581565



NEW EDITION!



FINANCIAL & MANAGERIAL ACCOUNTING, INTERNATIONAL EDITION, 12E

Carl S. Warren, University of Georgia ; James M. Reeve, University of Tennessee; Jonathan Duchac, Wake Forest University

Activate Learning with Warren/Reeve/Duchac's, FINANCIAL AND MANAGERIAL ACCOUNTING, 12e, International Edition! Market-leading FINANCIAL AND MANAGERIAL ACCOUNTING, International Edition has been on the forefront of innovation and change based on the needs of today's teaching and learning environment. Warren offers students clear guidance to complete homework with an efficient presentation for today's learner. The high impact writing style and streamlined design makes important information accessible, with a focus on providing the best and most complete examples. The Complete Learning System in FINANCIAL AND MANAGERIAL ACCOUNTING, International Edition and CengageNOW is built around the way students use textbooks and online resources to learn, study and complete homework, allowing them to achieve ultimate success in this course. New to this edition, the authors created innovative, unique content that is focused on unique student and instructor needs before and after lecture – and the type of activities best-suited to each point in learning. New content like the author-written Activation Exercises, helps students come to class more prepared, and enables them to more easily connect the dots, enhance their depth of knowledge and have better tools for remediation and review. The end goal of Warren/Reeve/Duchac's text and technology learning system is to Activate Learning & create more empowered & prepared students--ready to take on the rest of their educational and career goals.

NEW TO THIS EDITION

- REORGANIZATION OF CHAPTER 5: "Accounting

for Merchandising Businesses" (Chapter 5) was re-organized to start with purchases and sales transactions and then end with the creation of the multi-step income statement. This model more intuitively follows a similar structure as the cycle chapters (starting with the entries and moving to the financial statements).

- EXPANDED INVENTORY COVERAGE: "Inventories" (Chapter 6) now includes coverage of the weighted average cost method under a perpetual inventory system. The trend to cover perpetual inventory (vs. periodic) and the wide use of popular accounting software packages that use weighted average cost-perpetual (point-of-sale) led to this change. All exhibits and illustrations pertaining to the weighted average cost method have been updated.
- REFRESHED REAL-WORLD INTEGRATION: As with every new edition, the authors have ensured that new real-world companies have been added, real-world data has been updated, and names and values of end-of-chapter material have been changed.
- NEW ACTIVATION EXERCISES FOR SELECT FINANCIAL CHAPTERS: These author-written Activation Exercises in CengageNOW and Aplia are an extension of the Complete Learning System and focus on helping students develop a better understanding of (1) key terms and definitions, (2) the economics of business transactions, (3) how these transactions are recorded in the accounting system, and where relevant, (4) how these transactions are ultimately reflected in the financial statements. 100% consistent with the book's approach and terminology, the Activation Exercises' interactive structure builds the critical thinking skills that are necessary for students to succeed and can be used as an introduction to topics or for review and assessment. Use them as a means of reinforcing chapter concepts before or after a lecture. A student that has completed an Activation Exercise is a student on the way towards building mastery.
- NEW ANIMATED ACTIVITIES: Animated Activities in CengageNOW and Aplia are the perfect pre-lecture assignment to expose students to concepts before class! These illustrations visually guide students through selected core topics using a realistic company example to illustrate how the concepts relate to the everyday activities of a business. Animated Activities

are assignable or available for self-study and review.

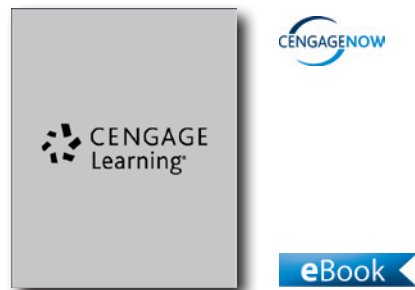
- **NEW BLUEPRINT CONNECTIONS:** Blueprint Connections in CengageNOW and Aplia are shorter extensions of the Blueprint Problems that build upon concepts covered and introduced within the Blueprint Problems. These scenario-based exercises help reinforce students' knowledge of the concept, strengthen their analytical skills and are useful as in-class activities or as homework/review after lecture and before the exam.
- **NEW AUTHOR-WRITTEN "Check My Work" FEEDBACK:** The written feedback available when students click on "Check My Work" in CengageNOW has been revised by the authors to achieve a more holistic student learning experience.
- **NEW POST-SUBMISSION FEEDBACK:** Where appropriate, source calculations and further explanation have been added alongside the solution in CengageNOW to help students understand where they went wrong in solving end-of-chapter items.
- **NEW CONCEPTUAL CONVERSION QUESTIONS:** End-of-chapter questions or requirements within larger questions that were previously short answer have been converted into an assignable & gradable format within CengageNOW and Aplia. This allows you to better assess students' conceptual understanding of topics, something that has previously been difficult within an online homework system. Green pencil icons in the print text denote which questions have been converted into this format in the technology.
- **NEW EXCEL "Try It" TUTORIALS:** Located in the Study Tools Tab in CengageNOW, these activities provide students with basic tutorials on how to use Excel to solve accounting problems. Students practice accounting and manipulate spreadsheets using basic Excel® formulas in a simple step-by-step format. The tutorials reinforce the accounting concepts and help build students' Excel competency.

CONTENTS

1. Introduction to Accounting and Business. 2. Analyzing Transactions. 3. The Adjusting Process. 4. Completing the Accounting Cycle 5. Accounting for Merchandising Businesses. 6. Inventories. 7. Sarbanes-Oxley, Internal Control, and Cash. 8. Receivables. 9. Fixed Assets and Intangible Assets. 10. Current Liabilities and Payroll. 11. Corporations: Organization, Stock Transactions, and Dividends. 12. Long-Term Liabilities: Bonds and Notes. 13.

Investments and Fair Value Accounting. 14. Statement of Cash Flows. 15. Financial Statement Analysis. 16. Managerial Accounting Concepts and Principles. 17. Job Order Costing. 18. Process Cost Systems. 19. Cost Behavior and Cost-Volume-Profit Analysis. 20. Variable Costing for Management Analysis. 21. Budgeting. 22. Performance Evaluation Using Variances from Standard Costs. 23. Performance Evaluation for Decentralized Operations. 24. Differential Analysis, Product Pricing, and Activity-Based Costing. 25. Capital Investment Analysis. 26. Cost Allocation and Activity-Based Costing. 27. Cost Management for Just-in-Time Environments. Appendix A Interest Tables. Appendix B Nike, Inc. 2011 Annual Report. Appendix C International Financial Reporting Standards. Appendix D Reversing Entries. Appendix E Special Journals and Subsidiary Ledgers. Glossary. Subject Index. Company Index.

© 2014, 1408pp, Paperback, 9781285163734



FINANCIAL ACCOUNTING CONCEPTS, INTERNATIONAL EDITION, 11E

James D. Stice, Brigham Young University; Earl K. Stice, Brigham Young University; W. Steve Albrecht, Brigham Young University

The eleventh edition of FINANCIAL ACCOUNTING CONCEPTS, International Edition guides students through the what, why and how of accounting in today's business world. This textbook offers a solid presentation of concepts and procedures blended with a wealth of real company examples and solved exercises to ensure student success in the practical application of fundamental accounting principles. Students will learn to effectively use and prepare financial accounting information for decision making with various features that encourage critical thinking, highlight ethical considerations, and consider global implications. Emphasizing the relevancy of accounting

to the business world, this edition is designed to address a diversity of learning styles and career needs.

NEW TO THIS EDITION

- **Superior Readability through Streamlined Presentation** – This textbook has always engaged students with a lively and accessible writing style and, in this edition, the authors have carefully edited the text to further enhance the presentation of the material. This edition now provides students with a more concise explanation of financial accounting principles without sacrificing topical coverage or quantity of examples.
- **Restructured Learning Objectives** – Now in an easy to read what/why/how format, learning objectives guide students through mastering the chapter's material while reinforcing the relevance and application of these fundamental concepts.
- **New Do This Feature** – This edition now directly connects concepts with application by including brief solved exercises at the end of relevant sections. The Do This boxes provide students with an effective framework to apply to similar examples.
- **New International Feature** – As businesses increasingly operate in a global economy, new International boxes have been included in this edition to compare US accounting standards with practices abroad and highlight shifts in ideology.

CONTENTS

PART I: FINANCIAL REPORTING AND THE ACCOUNTING CYCLE. 1. Accounting Information: Users and Uses. 2. Financial Statements: An Overview. 3. The Accounting Cycle: The Mechanics of Accounting. 4. Completing the Accounting Cycle. 5. Internal Controls: Ensuring the Integrity of Financial Information. PART II: OPERATING ACTIVITIES. 6. Receivables: Selling a Product or Service. 7. Inventory and the Cost of Sales. 8. Completing the Operating Cycle. PART III: INVESTING AND FINANCING ACTIVITIES. 9. Investments: Property, Plant, and Equipment and Intangible Assets. 10. Financing: Long-Term Liabilities. 11. Financing: Equity. 12. Investments: Debt and Equity Securities. PART IV: OTHER DIMENSIONS OF FINANCIAL REPORTING. 13. Statement of Cash Flows. 14. Analyzing Financial Statements.

© 2011, 832pp, Hardback, 9780538750851



CENGAGENOW

aplia

eBook

FINANCIAL AND MANAGERIAL ACCOUNTING, 2E

The Cornerstones of Business Decisions, International Edition

Jeff Jones, Auburn University; Maryanne Mowen; Don Hansen, Oklahoma State University; Dan L. Heitger, Miami University - Oxford, Ohio

Get your students where they need to be with FINANCIAL AND MANAGERIAL ACCOUNTING: THE CORNERSTONES OF BUSINESS DECISIONS, 2e, International Edition. Cornerstones is the only text that delivers a truly unique learning system that is integrated through the entire introductory managerial accounting journey--ensuring they will leave the course with the needed elements to be future business leaders. Students are guided through: Building A Strong Foundation: Students learn the basic accounting concepts through clear and consistently-formatted Cornerstones Examples and Exercises. Understanding Relationships: Students see the relationships between the numbers & concepts and how variables impact each other. Seeing Real-World Connections: Student understanding is brought full circle as they see how these concepts are applied in real world situations. Making Decisions: Students practice actually making decisions based on the information they have now gathered and analyzed. Students love this approach because it presents materials the way they learn and professors love it because it gets students to master the foundations more quickly and allows more time to learn and apply the analysis and decision making of accounting. Get There with Cornerstones!

NEW TO THIS EDITION

- Each chapter of the new Second Edition includes a variety of You Decide features, which put students into an active, decision-making role as the accountant or manager for a particular company, enabling them

to move beyond learning basic concepts in order to analyze business situations and discover how accounting information informs key decisions. To assess students' critical thinking skills, each chapter also includes concluding assignments that relate to issues illustrated in the You Decide features.

- The growing acceptance of International Financial Reporting Standards (IFRS) requires that future accountants understand what IFRS are, when they are expected to be adopted in the United States, and their potential impact on accounting. To ensure that your students are up to date with the latest changes, the Second Edition includes new marginal IFRS notes to highlight process differences between U.S. GAAP and IFRS. In addition, an appendix offers a general definition and overview of IFRS, including an outline of how IFRS changes could impact core accounting concepts, as well as multiple-choice questions to evaluate student comprehension.
- End-of-chapter Discussion Questions, Multiple-Choice Exercises, Cornerstones Exercises, Exercises, Problems and Cases have been updated throughout the text to include new data, reflect the latest developments in accounting, and incorporate current company information. In addition, new Connection analytical assignments involve going beyond basic computation to evaluate accounting information in a meaningful way, while Illustrating Relationships questions ask students to work backwards to provide missing data or identify how variables impact each other.
- To be successful accountants or businesspeople, students need to understand accounting as an interrelated system rather than focusing on isolated chapter topics. In order to promote information retention and comprehension, this edition's financial chapters include a new continuing problem featuring a fictional company: Front Row Entertainment. Students can connect concepts from each chapter by following Front Row Entertainment as it engages in various business transactions, and three new chapter-spanning Making the Connection assignments present opportunities to analyze financial statement information in a broader context.
- For instructors who wish to cover investments, the current edition expands on material previously included as an appendix to chapter 4 and presents

this information in a special appendix, complete with homework assignments, at the end of the text.

- In addition to the new Illustrating Relationships questions, an in text feature called Illustrating Relationships shows students how different variables affect each other. Many have an interactive component found on the companion website that allows students to analyze the relationships of different variables further, arming them with this important skill to aid in decision making.
- The chapter-opening vignettes in the managerial portion of the text featuring real companies have been updated to reflect the most recent information, and they are now complemented by material within the chapters, where appropriate, to reinforce the connections between key concepts and their applications to real-world business situations.
- Based on hundreds of student interviews, the authors developed--and continue to refine--a proven pedagogical approach that appeals to today's students while addressing instructor needs. The Fourth Edition features numerous refinements to increase readability, including a more concise treatment of detailed information using shorter paragraphs and bullet lists, new subheads for easy navigation and reference, and equations and calculations set off from the text for convenience and emphasis.

FEATURES

- **UNIQUE CORNERSTONES PEDAGOGY REFLECTS THE WAY STUDENTS LEARN BEST--** Carefully crafted in response to studies on student reading behavior and market research, the innovative Cornerstones approach has been proven to increase student engagement and preparedness while improving grades. Each major concept is illustrated in a Cornerstone, which supports and amplifies accounting concepts with a compelling example, step-by-step calculations to solve a business problem, and a link to a brief video segment that reinforces and summarizes key concepts and procedures. In addition, end-of-chapter Cornerstones Exercises refer to Cornerstones in the chapter, allowing students to consider relevant examples when completing assignments, which can help them become more independent learners.
- **CORNERSTONES VIDEOS VISUALLY REINFORCE KEY ACCOUNTING PRINCIPLES --**Each Cornerstone

within this edition offers a brief three-to-five minute video segment that reinforces and summarizes the specific accounting concepts and procedures discussed in the text's Cornerstone. Students easily learn on-the-go by downloading the videos to any portable video player from the companion website.

CONTENTS

1. Accounting and Financial Statements. 2. The Accounting Information System. 3. Accrual Accounting. Making the Connection. 4. Internal Control and Cash. 5. Sales and Receivables. 6. Cost of Goods Sold and Inventory. 7. Operating Assets. Making the Connection. 8. Current and Contingent Liabilities. 9. Long-Term Liabilities. 10. Stockholders' Equity. Making the Connection. 11. The Statement of Cash Flows. 12. Financial Statement Analysis. 13. Managerial Accounting Concepts and Decision-Making Support. 14. Cost Behavior. 15. Cost-Volume-Profit Analysis: A Managerial Planning Tool. Making the Connection. 16. Job-Order Costing. 17. Process Costing. 18. Activity-Based Costing and Management. 19. Profit Planning. 20. Standard Costing: A Managerial Control Tool. Making the Connection. 21. Flexible Budgets and Overhead Analysis. 22. Performance Evaluation, Variable Costing, and Decentralization. 23. Short-Run Decision-Making: Relevant Costing and Inventory Management. 24. Capital Investment Decisions. Making the Connection. APPENDIX 1: International Financial Reporting Standards. APPENDIX 2: Investments. APPENDIX 3: Time Value of Money. APPENDIX 4: Financial Statement Information: Abercrombie and Fitch. APPENDIX 5: Financial Statement Information: Aeropostale.

© 2012, 1408pp, Paperback, 9781111221843



NEW EDITION!

CENGAGENOW

eBook

FINANCIAL AND MANAGERIAL ACCOUNTING, INTERNATIONAL EDITION, 10E

Belverd E. Needles, DePaul University; Marian Powers, Northwestern University; Susan V. Crosson, Emory University

Needles/Powers/Crosson's FINANCIAL AND MANAGERIAL ACCOUNTING, 10e, International Edition continuously evolves to meet the needs of today's learner. This edition's new structure is based on research about how to deliver content to students and how to mirror the way instructors have told us they teach. The authors have organized this edition into a new three-section approach: 1. The CONCEPTS section focuses on the overarching accounting concepts that require consistent reiteration throughout the course. 2. The ACCOUNTING APPLICATIONS section helps students apply the accounting procedures with features such as "Apply It!" and a new transaction analysis model. 3. The BUSINESS APPLICATIONS section illustrates how concepts and procedures are used to make real-world business decisions. As students walk through the new three-section approach, they gain extra practice with new corresponding TriLevel Problems within CengageNOW. These problems mirror the three sections in each chapter—Concepts, Accounting Applications, and Business Applications—to foster a complete understanding of each section. These substantial changes make students more efficient learners and prepare them to face a business world that is increasingly complicated by ethical issues, globalization, and technology.

NEW TO THIS EDITION

- The authors have organized this edition into a new three-section approach:
- 1. The CONCEPTS section focuses on the overarching accounting concepts that require consistent

reiteration throughout the course.

- 2. The ACCOUNTING APPLICATIONS section helps students apply the accounting procedures with features such as “Apply It!” and a new transaction analysis model.
- 3. The BUSINESS APPLICATIONS section illustrates how concepts and procedures are used to make real-world business decisions.
- IMPROVED END-OF-CHAPTER ASSIGNMENTS: Based on market and syllabi research for introductory accounting courses, the following changes have been made to end-of-chapter assignments:
 - Added new discussion questions.
 - Added new discussion questions.
 - Added new B set for the exercises (available online).
 - Added new check figures to the margins for problems, where applicable.
 - Added more alternate problems.

CONTENTS

1. Uses of Accounting Information and the Financial Statements. Supplement to Chapter 1: How to Read an Annual Report. 2. Measurement Concepts: Recording Business Transactions. 3. Measuring Business Income: Adjusting the Accounts. Supplement to Chapter 3: Closing Entries and the Work Sheet. 4. Foundations of Financial Reporting and the Classified Balance Sheet. 5. Accounting for Merchandising Operations. 6. Inventories. 7. Cash and Internal Control. 8. Receivables. 9. Long-Term Assets. 10. Current Liabilities and Fair Value Accounting. 11. Long-Term Liabilities. 12. Stockholders' Equity. 13. The Statement of Cash Flows. Supplement to Chapter 13: The Direct Method of Preparing the Statement of Cash Flows. 14. Financial Statement Analysis. 15. Managerial Accounting and Cost Concepts. 16. Costing Systems: Job Order. 17. Costing Systems: Process Costing. 18. Value-Based Systems: Activity-Based-Costing and Lean Accounting. 19. Cost-Volume-Profit Analysis. 20. The Budgeting Process. 21. Flexible Budgets and Performance Analysis. 22. Standard Costing and Variance Analysis. 23. Short-Run Decision Analysis. 24. Capital Investment Analysis. 25. Pricing Decisions, Including Target Costing and Transfer Pricing. 26. Quality Management and Measurement. Appendix A: Accounting for Unincorporated Businesses. Appendix B: Investments. Appendix C: Present Value Tables.

© 2014, 1280pp, Paperback, 9781133959007,



NEW EDITION!

CENGAGENOW

eBook

PRINCIPLES OF ACCOUNTING, INTERNATIONAL EDITION, 12E

Belverd E. Needles, DePaul University; Marian Powers, Northwestern University; Susan V. Crosson, Emory University

Needles/Powers/Crosson PRINCIPLES OF ACCOUNTING, 12e, International Edition is continuously evolving to meet the needs of today's learner. This edition's new structure is based on research about the best way to deliver content to students and to mirror the way instructors have told us they teach! The chapters in Needles/Powers/Crosson have been organized into the Three Section Approach, which helps students more easily digest the content. The first section is Concepts and focuses on the overarching accounting concepts that require consistent reiteration throughout the course. With a clear understanding of the concepts, students are then ready to experience the second section--Accounting Applications. Here students practice the application of accounting procedures with features like “Apply It” and a new transaction analysis model, which clearly illustrates how transactions are the result of business decisions and recorded in a way to show their effects on the financial statements. Finally, students utilize section three, Business Applications. This section illustrates how the concepts and procedures are used to make business decisions. Real company examples are used throughout the chapter to show students the relevance of the material. This logical progression through the material is further supported in the online environment in CengageNOW with the Tri-Level Problem. This problem mirrors the Three Section Approach and connects the sections to facilitate a more complete understanding. These substantial changes will make students more efficient learners and prepare them to face a business world increasingly complicated by ethical issues, globalization, and technology.

NEW TO THIS EDITION

- **New Transaction Analysis Model:** Maintaining a solid foundation in double-entry accounting, there are more in-text journal entries and T-accounts throughout the financial accounting chapters. In Chapter 2 of Business Transactions, the relationship of transaction analysis to the accounting cycle has been clarified. In Chapter 6 on Merchandising Accounting, transaction illustrations exist for all transactions mentioned in the chapter. The authors have reduced excessive detail, shortened headings, simplified explanations, and increased readability.
- **New Content:** Partnerships, Special Journals, and T-Accounts have returned to the 11th edition! A completely new, streamlined textbook design emphasizes the pedagogy. T-accounts and journals have assigned colors to help new accounting students identify them easily.
- **Revised IFRS Coverage:** International Financial Reporting Standards and fair value have been integrated throughout the book where accounting standards have changed and also in the Business Focus features where applicable. All current events, statistics, and tables have been updated for the latest data.
- **New and Revised End of Chapter Assignments** have been carefully scrutinized for direct relevancy to the learning objectives in the chapters. Names and numbers on all Short Exercises, Exercises, and Problems have been changed except those used on videos. Alternate and main problems have been reversed. Most importantly, alternative problems have been expanded in chapter 1-17 so that there are ample problems for any school.
- **New Tri-Level Problems:** Algorithmic Tri-Level Problems in CengageNOW follow the three section approach of the chapter by including Concepts, Accounting Applications and Business Applications. The problems reinforce and apply overarching concepts while also tying the three sections together to give students a more complete understanding.
- **NEW ANIMATED ACTIVITIES:** Animated Activities in CengageNOW are the perfect pre-lecture assignment to expose students to concepts before class! These illustrations visually guide students through selected core topics using a realistic company example to illustrate how the concepts relate to the everyday

activities of a business. Animated Activities are assignable or available for self-study and review.

- **New Blueprint Problems:** In CengageNOW, these problems cover the primary learning objectives and help students understand the fundamental accounting concepts and their associated building blocks – not just memorize the formulas or journal entries required for a single concept. Blueprint Problems include rich feedback and explanations, providing students with an excellent learning resource. Whether these are assigned as homework or available as review before an exam, these comprehensive problems tie together concepts and support reinforcement of core accounting fundamentals.
- **NEW BLUEPRINT CONNECTIONS:** Blueprint Connections in CengageNOW are shorter extensions of the Blueprint Problems that build upon concepts covered and introduced within the Blueprint Problems. These scenario-based exercises help reinforce students' knowledge of the concept, strengthen their analytical skills and are useful as in-class activities or as homework/review after lecture and before the exam.
- **NEW "Check My Work" FEEDBACK:** Written feedback is now available when students click on "Check My Work" in CengageNOW to provide students with valuable guidance as they work through homework items.
- **NEW POST-SUBMISSION FEEDBACK:** Where appropriate, source calculations and further explanation has been added alongside the solution in CengageNOW to help students understand where they went wrong in solving questions.

CONTENTS

1. Accounting Principles and the Financial Statements.
2. Analyzing and Recording Business Transactions.
3. Adjusting the Accounts.
4. Completing the Accounting Cycle.
5. Foundations of Financial Reporting and the Classified Balance Sheet.
6. Accounting for Merchandising Operations. Supplement to Chapter 6.
7. Special Purpose Journals.
8. Inventories.
9. Cash and Internal Control.
10. Receivables.
11. Long-Term Assets.
12. Current Liabilities and Fair Value Accounting.
13. Accounting for Partnerships.
14. Accounting for Corporations.
15. Long-Term Liabilities.
16. The Statement of Cash Flows.
17. Financial Statement Analysis. Supplement to Chapter 16.
- How to Read an

Annual Report. 17. Managerial Accounting and Cost Concepts. 18. Costing Systems: Job Order Costing. 19. Costing Systems: Process Costing. 20. Value-Based Systems: Activity-Based-Costing and Lean Accounting. 21. Cost-Volume-Profit Analysis. 22. The Budgeting Process. 23. Flexible Budgets and Performance Analysis. 24. Standard Costing and Variance Analysis. 25. Short-Run Decision Analysis and Capital Budgeting. Appendix A. Investments. Appendix B. Present Value Tables.

© 2014, 1216pp, Paperback, 9781133959830



PRINCIPLES OF FINANCIAL AND MANAGERIAL ACCOUNTING USING EXCEL® FOR SUCCESS, INTERNATIONAL EDITION (WITH ESSENTIAL RESOURCES: EXCEL TUTORIALS PRINTED ACCESS CARD)

James Reeve, University of Tennessee; Carl Warren, University of Georgia; Jonathan Duchac, Wake Forest University

PRINCIPLES OF FINANCIAL AND MANAGERIAL ACCOUNTING USING EXCEL FOR SUCCESS, International Edition leads students to accounting mastery while increasing Excel proficiency. Built with the modern business world in mind, this adaptation of the introductory textbook, FINANCIAL AND MANAGERIAL ACCOUNTING, 11E, International Edition offers an innovative 4-step system for students to:

- (1) Read the accounting concept and illustration.
- (2) Follow the same concept using the Excel Success Example.
- (3) Practice using the “Try It” Tutorial online.
- (4) Apply knowledge by completing the Excel Success problem in the homework.

This text reinforces key accounting concepts through 6 basic Excel formulas. Students build an Excel portfolio to demonstrate basic competencies in accounting and Excel. Each new copy of the book

comes packaged with an access code that allows students to use the online Excel® Try It Tutorials. These tutorials guide students through the hands-on process of entering formulas and understanding how to Excel for accounting. Excel® Success Special Activities at the end of the chapter require students to manipulate spreadsheets and save the files to demonstrate Excel competency. Within the auto-graded online homework products (CengageNOW and Aplia), students are asked to document their Excel processes.

FEATURES

- Excel Success Examples in each chapter help illustrate accounting concepts. These examples are clear and easy-to-understand so that students can learn independently and at their own pace. Students will learn how to use Excel as a helpful tool in accounting.
- Try It! Tutorials: These hands-on Excel tutorials are available online and show students how to solve accounting problems. Students practice accounting and manipulate spreadsheets using basic Excel formulas in a simple, step-by-step format. The tutorials walk students through the Excel Success Example within the chapter to help reinforce the accounting concept.
- Excel Success Special Activities: These end-of-chapter exercises reinforce and extend the students’ understanding of the accounting concept by asking students to use Excel, software that is commonly used in business today, to solve the accounting problem at hand.
- IFRS Features and IFRS PowerPoint Presentation: IFRS “International Connection” features throughout the text alert students to accounting concepts that are impacted by IFRS. Students can then refer to an IFRS table in the appendix to understand how GAAP and IFRS differ and how that ties to textbook concepts. A supplemental PowerPoint presentation on IFRS, presented by author Jim Reeve, will help instructors and students understand the history, development and impact of this complex topic. In addition, the Mornin’ Joe example later in the textbook illustrates what happens when a company goes international, and students can see a complete set of international financial statements.
- Complete Learning System: Students easily locate the information they need to master course concepts with the Complete Learning System. This innovative

system plots a course through the chapter content by displaying the chapter objectives, major topics related to each chapter objective, and related Example Exercises. The reference to the “At a Glance” chapter summary completes this proven system that leads students quickly to the information they need.

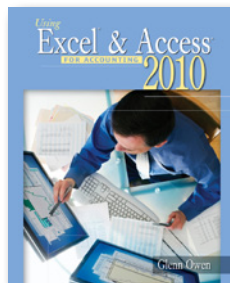
- **Clear Transaction Analysis:** Chapter 2 offers the following elements to help students understand transaction analysis: (1) transaction description, (2) analysis, (3) journal entry, and (4) accounting equation impact using T-accounts. This helps students understand how to analyze and record transactions. In Chapter 3 it describes and illustrates adjusting entries.
- **Financial Analysis and Interpretation** learning objectives take the accounting concepts presented in the chapter and apply them to real world situations (i.e. horizontal analysis, segment analysis, revenue per employee, dividend yield).
- **Strong Instructor Resources:** The test bank offers over 2800 questions and has gone through multiple rounds of verification to ensure accuracy and consistency with the textbook. The PowerPoint slides have been closely reviewed by the authors to be contemporary and comprehensive.

CONTENTS

1. Introduction to Accounting and Business. 2. Analyzing Transactions. 3. The Adjusting Process. 4. Completing the Accounting Cycle. 5. Accounting for Merchandising Businesses. 6. Inventories. 7. Sarbanes-Oxley, Internal Control, and Cash. 8. Receivables. 9. Fixed Assets and Intangible Assets. 10. Current Liabilities and Payroll. 11. Corporations: Organization, Stock Transactions, and Dividends. 12. Long-Term Liabilities: Bonds and Notes. 13. Investments and Fair Value Accounting. 14. Statement of Cash Flows. 15. Financial Statement Analysis. 16. Managerial Accounting Concepts and Principles. 17. Job Order Costing. 18. Process Cost Systems. 19. Cost Behavior and Cost-Volume-Profit Analysis. 20. Variable Costing for Management Analysis. 21. Budgeting. 22. Performance Evaluation Using Variances from Standard Costs. 23. Performance Evaluation for Decentralized Operations. 24. Differential Analysis and Product Pricing. 25. Capital Investment Analysis. 26. Cost Allocation and Activity-Based Costing. 27. Cost Management for Just-in-Time Environments. Appendix A. Interest Tables. Appendix B. Reversing Entries. Appendix C. Special Journals and Subsidiary Ledgers.

Appendix D. NIKE, Inc. Appendix E. International Financial Reporting Standards.

© 2012, 1432pp, Paperback, 9781111579531



New Edition in February 2014

eBook

USING EXCEL & ACCESS FOR ACCOUNTING 2010 (WITH STUDENT DATA CD-ROM), 3E

Glenn Owen, Allan Hancock College

USING EXCEL & ACCESS FOR ACCOUNTING 2010 teaches students how businesses use spreadsheets and databases in accounting. It explains how to use these tools in solving real accounting problems and is written in a step-by-step format, with plenty of screenshots making it easy to follow. This textbook presents a tour of Microsoft Excel, along with an explanation of how that software is used in business. Next, a “Basics” chapter provides students with an immediate opportunity to begin using Excel with a real accounting problem and concept. The same process follows for chapters that teach Microsoft Access.

NEW TO THIS EDITION

- All instructions and figures have been updated to match Microsoft® Office 2010. The new edition allows students to take advantage of the user-friendly design and features of Microsoft Office 2010 to prepare them for what they will see in the workplace.
- **New Chapter:** “Other Topics: Present/Future Values, Predicting Costs, & Allowance for Uncollectable Account” has been added to the Excel section of the book to help students make calculations and create projections.
- **New Student Demo Videos:** The author has created many student demonstration videos to help students visualize Excel and Access processes. Students will see icons in the margin throughout the textbook that

reference these videos. The videos include audio and show step-by-step illustrations of business processes explained in this text. Videos are available at no additional cost on the companion web site: www.cengage.com/accounting/owen.

- New Grading Rubrics: These help instructor's grade cases in the end-of-chapter material and link each case requirement and event to a specific student learning outcome. These rubrics will be available on the instructor companion web site: www.cengage.com/accounting/owen.
- Snick's Board Shop is a new case that has been added to end-of-chapter homework to provide instructors with more assignment options.

FEATURES

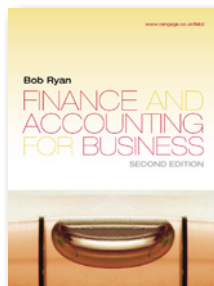
- A case featuring Wine Depot carries throughout all chapters. Through this case, students gain experience using Excel and Access with realistic information. New to this edition is another case, Snick's Board Shop.
- The documenter feature in Microsoft Access allows students to prove they have made important control changes like input masks, validation rules and default values. Excel's grouping feature expands the student's understanding of budget development.
- A continuing case problem is used within the chapter presentation that helps students see the application of Excel and Access features while encouraging real experience with the software.
- "Trouble?" paragraphs anticipate likely questions and provide students with the information necessary to resolve the problem and continue on.
- The text's step-by-step format keeps students on track, with plenty of screen shots making it easy to follow.

CONTENTS

1. Excel Tour. 2. Excel Basics. 3. Financial Statement Analysis. 4. Depreciation. 5. Loan and Bond Amortization. 6. Cash Budgeting. 7. Other Topics: Present/Future Values, Predicting Costs, & Allowance for Uncollectable Accounts. 8. Access Tour. 9. Access Basics. 10. Tables. 11. Queries. 12. Forms. 13. Reports.

© 2012, 384pp, Paperback, 9781111532673

SURVEY OF ACCOUNTING



FINANCE AND ACCOUNTING FOR BUSINESS, 2E

Bob Ryan, Gloucestershire Business School

Finance and Accounting for Business gives a user or non-specialist perspective on accounting. It introduces financial and management accounting and finance clearly and comprehensively to business and management students and those from other disciplines who need a broad understanding of this topic for use in their future career. Accounting and finance are 'need to know' subjects for managers and students of business. Until now both students and lecturers have been frustrated by the lack of a book which does justice to the importance of these subjects and which connects with both the theory and the practice of management. Based upon thirty years' teaching experience Bob Ryan has produced an original and dynamic text designed to meet the needs of the student and lecturer. The book gives students on executive or general MBA courses an overview of the role of accounting and finance in business, and is also suitable for undergraduates of business and management studies.

NEW TO THIS EDITION

- Chapters 1 - 5 (financial accounting) are updated to bring into line with the International Financial Reporting Standards' terminology and layouts (particularly with respect to the Income Statement and Cash flow Statement)
- The 'balance sheet equation' term is removed and replaced by 'extended trial balance' and elements of the current appendix on bookkeeping are brought into chapters 2 and 3.
- Chapter 2 will be split into two shorter chapters in

order to better pace the study of the subject at this early stage.

- Chapter 5 on the analysis and interpretation of accounts is extended and split into two chapters. The material on the investor ratios currently in chapter 12 will be brought into this chapter to give a more coherent treatment of accounting analysis.

FEATURES

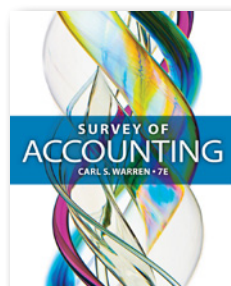
- The book is conceptually strong and is well illustrated with vivid cases, real-world examples and worked-through exercises, placing the theory in a practical context.
- It incorporates a wealth of question and exercise material for students to test their understanding, with answers supplied for students to check on their progress as they work through the book.
- An extensive website full of further resources is available to support the text. It includes interactive question and answer material, additional worked-through mini-cases, definitions of common accounting and finance terms and numerous useful links for students; additional question and answer material, additional cases, teaching notes and PowerPoint slides on a password-protected section for lecturers.
- No prior knowledge of the subject is assumed and the wealth of self-study material within the text makes it the ideal book for self and distance learning as well as taught programmes.

CONTENTS

PART 1. INTRODUCTION. Chapter 1. The Role of Accounting and Finance in Business. PART 2. FINANCIAL ACCOUNTING. Chapter 2. Introduction to Financial Accounting. Chapter 3. Building the Accounts. Chapter 4. Principles of Financial Reporting. Chapter 5. Corporate Reporting. Chapter 6. The Analysis of Accounting Information. Chapter 7. The Formal Analysis of Company Accounts. PART 3. MANAGEMENT ACCOUNTING AND CONTROL. Chapter 8. The Principles of Cost and Revenue Measurement. Chapter 9. Cash Forecasting, Business Planning and Management Control. Chapter 10. Cost and Revenue Allocation Models. Chapter 11. Pricing Products and Services. PART 4. FINANCIAL MANAGEMENT. Chapter 12. The Management of Working Capital. Chapter 13. Investment Appraisal. Chapter 14. Performance Measurement. Appendices 1. Double Entry Bookkeeping. 2. Financial Tables. Answers

to Selected Review Activities and End of Chapter Questions Glossary Bibliography Index

© 2008, 544pp, Paperback, 9781844808977



NEW EDITION!

CENGAGENOW

eBook

SURVEY OF ACCOUNTING, 7E

Carl S. Warren, University of Georgia

SURVEY OF ACCOUNTING, 7E provides an overview of the basic topics of financial and managerial accounting, without emphasizing the use of debits and credits. Written for students who have no prior knowledge of accounting, this text emphasizes how accounting reports are used by managers, investors, and other business stakeholders. The unique Integrated Financial Statement Framework shows how transactions impact the three primary financial statements, showing the integrated nature of accounting. The Seventh Edition offers CengageNOW as your premier online homework solution.

NEW TO THIS EDITION

- **ANALYSIS AND ASSESSMENT** and **FINANCIAL ANALYSIS**: New to the seventh edition, these sections aim to increase analytical thinking. Corresponding end-of-chapter questions have been added for further student practice. Examples of analysis topics added include: Rate of Return on Assets; Common-Sized Income Statements; Working Capital, Current Ratio, and Quick Ratio; and Gross Profit Percent, Average Markup Percent, and Ratio of Sales to Assets.
- **UPDATED DATA**: All Real-world data and financials throughout the chapter examples, as well as the “How Businesses Make Money” and “Integrity, Objectivity, and Ethics” boxed features, have been updated.
- **REVISED End-of-Chapter**: Homework exercises and problems have been revised, and new solutions are provided to instructors.

FEATURES

- **CENGAGENOW:** CengageNOW for Warren's Survey of Accounting, 7E is a powerful course management and online homework tool that provides robust instructor control and customization to optimize the learning experience and meet desired outcomes. CengageNOW features links to relevant sections of the e-book within each assignment; instant feedback to stay on track; and a Personalized Study Plan with quizzes and crossword puzzles.
- **INTEGRATED FINANCIAL STATEMENT FRAMEWORK:** The unique Integrated Financial Statement Framework shows how transactions impact the three primary financial statements, showing the integrated nature of accounting.
- **FLEXIBILITY TO EMPHASIZE DEBITS AND CREDITS:** Appendix A on Double Entry Accounting creates flexibility by providing students with the necessary materials to cover debits and credits if you prefer. The Instructor's Manual includes versions of exercises and problems using debits and credits.
- **KEY TERMS:** Key terms are in each chapter with the new sections on Analysis and Assessment and Financial Analysis.
- **STUDENT FRIENDLY:** Designed for today's students, the seventh edition uses an innovative, high-impact writing style that emphasizes topics in a concise and clearly written manner. Direct sentences, concise paragraphs, numbered lists, and step-by-step calculations provide students with an easy-to-follow structure for learning accounting. This is achieved without sacrificing content or rigor.
- **ILLUSTRATIVE PROBLEMS WITH SOLUTIONS:** The Illustrative Problem at the end of each chapter helps students better understand the chapter concepts by representative, sample problems with solutions.
- **IFRS NOTES:** IFRS notes highlight important differences between U.S. GAAP and International Financial Reporting Standards.

CONTENTS

1. The Role of Accounting in Business.
2. Basic Accounting Concepts.
3. Accrual Accounting Concepts.
4. Accounting for Merchandising Businesses.
5. Sarbanes-Oxley, Internal Control, and Cash.
6. Receivables and Inventories.
7. Fixed Assets and Intangible Assets.
8. Liabilities and Stockholders' Equity.
9. Financial Statement Analysis.
10. Accounting Systems

for Manufacturing Businesses. 11. Cost Behavior and Cost-Volume-Profit Analysis. 12. Differential Analysis and Product Pricing. 13. Budgeting and Standard Cost Systems. 14. Performance Evaluation for Decentralized Operations. 15. Capital Investment Analysis. Appendix A: Double-Entry Accounting Systems. Appendix B: Process Cost Systems.

© 2015, 720pp, Hardback, 9781285183480

A

ACCT Managerial, p.64
 Accounting, p.77
 Accounting Concepts, International Edition, 11e, p.78
 Accounting Information Systems, 9e, p.2
 Accounting Principles Using Excel® for Success, International Edition (with Essential Resources Excel Tutorials Printed Access Card), 2e, p.79
 Accounting Theory, 5e, p.8
 Accounting in a Business Context, 5e, p.79
 Accounting, 2e, p.31
 Accounting, International Edition, 25e, p.81
 Advanced Accounting, International Edition, 11e, p.9
Aerts/Walton, Global Financial Accounting and Reporting, 3e, p.58
Alexander/Britton/Jorissen/Hoogendoorn, International Financial Reporting and Analysis, 6e, p.48/p.59
 Auditing Cases, International Edition, 9e, p.15
 Auditing and Assurance Services, p.14
 Auditing and Assurance, 3e, p.13
 Auditing, 10e, p.11
 Auditing, International Edition, 9e, p.11

B

Bazley/Hancock, Contemporary Accounting, 8e, p.83
Bazley/Nikolai/Jones, Intermediate Accounting Update, International Edition, 11e, p.62
Berry/Jarvis, Accounting in a Business Context, 5e, p.79
Bieg/Toland, Payroll Accounting 2014 (with Computerized Payroll Accounting Software CD-ROM), 24e, p.76
Brooks/Dunn, Business & Professional Ethics for Directors, Executives & Accountants, International Edition, 6e, p.29
 Building Accounting Systems Using Access 2010, International Edition, 8e, p.3
 Business & Professional Ethics for Directors, Executives & Accountants, International Edition, 6e, p.29
 Business Accounting and Finance, 3e, p.82
 Business Analysis & Valuation, 3e, p.53
 Business Analysis and Valuation, p.54
 Business Analysis and Valuation, International Edition, 5e, p.54

C

Cases in Financial Reporting, International Edition, p.32
 College Accounting, 12e, p.18
 College Accounting, Chapters 1-27, International Edition, 21e, p.19
 Contemporary Accounting, 8e, p.83
 Cornerstones of Cost Management, 3e, p.25
 Cornerstones of Financial Accounting, International Edition (with 10K Report), 3e, p.33
 Cornerstones of Managerial Accounting, International Edition, 5e, p.65
 Corporate Financial Accounting, International Edition, 12e, p.34
 Cost Accounting Principles, International Edition, 9e, p.27
 Cost and Management Accounting, 7e, p.67
Crosson/Needles, Managerial Accounting, 10e, p.70
Cunningham/Nikolai/Bazley/Kavanagh, Accounting, p.77

D

Drury, Cost and Management Accounting, 7e, p.67
Drury, Management Accounting for Business (with CourseMate and eBook Access Card), 5e, p.67
Drury, Management and Cost Accounting (with CourseMate and eBook Access Card), 8e, p.68
Dull/Gelinas/Wheeler, Accounting Information Systems, 9e, p.2

E

Excel Applications for Accounting Principles, 4e, p.21/p.36/p.84

F

Finance and Accounting for Business, 2e, p.94
 Financial & Managerial Accounting, International Edition, 12e, p.85
 Financial ACCT : Asia-Pacific Edition with Student Resource Access for 12 Months, p.47
 Financial ACCT2 (with CengageNOW Printed Access Card), 2e, p.47
 Financial Accounting Concepts, International Edition, 11e, p.42/p.86
 Financial Accounting and Reporting A Global Perspective (with CourseMate and eBook Access card), 4e, p.41
 Financial Accounting, 14e, p.37
 Financial Accounting, 5e, p.40
 Financial Accounting, 9e, p.38
 Financial Accounting, International Edition (with IFRS), 11e, p.44
 Financial Accounting, International Edition, 13e, p.42
 Financial Reporting, Financial Statement Analysis and Valuation, 7e, p.56
 Financial Statement Analysis, International Edition (with ThomsonONE Printed Access Card), 13e, p.57
 Financial and Managerial Accounting, International Edition, 2e, p.87
 Financial and Managerial Accounting, International Edition, 10e, p.89
Fischer/Taylor/Cheng, Advanced Accounting, International Edition, 11e, p.9
 Forensic Accounting, International Edition, 4e, p.16
Fung/Suriya/Cheong/Samsudin, Accounting, 2e, p.31

G

Gibson, Financial Statement Analysis, International Edition (with ThomsonONE Printed Access Card), 13e, p.57
 Global Financial Accounting and Reporting, 3e, p.58
Godwin/Alderman, Financial ACCT2 (with CengageNOW Printed Access Card), 2e, p.47
Gourlay/Flanders, MYOB AccountRight Plus V19.7, 2e, p.22/p.75
Gowthorpe, Business Accounting and Finance, 3e, p.82
Gray/Manson, The Audit Process, 5e, p.17

H

Hall, Introduction to Accounting Information Systems, International Edition, 8e, p.4
Hansen/Mowen, Cornerstones of Cost Management, 3e, p.25

Heintz/Parry, College Accounting, Chapters 1-27, International Edition, 21e, p.19

I

Integrated Accounting (with General Ledger CD-ROM), 8e, p.21
Intermediate Accounting, p.60
Intermediate Accounting Update, International Edition, 11e, p.62
Intermediate Accounting, International Edition, 19e, p.63
International Financial Reporting and Analysis, 6e, p.48/p.59
Introduction to Accounting Information Systems, International Edition, 8e, p.4

J

Johnstone/Gramling/Rittenberg, Auditing, International Edition, 9e, p.11
Jones/Mowen/Hansen/Heitger, Financial and Managerial Accounting, International Edition, 2e, p.87
Jubb, Auditing and Assurance, 3e, p.13

K

Klooster/Allen/Owen, Integrated Accounting (with General Ledger CD-ROM), 8e, p.21
Knapp, Auditing Cases, International Edition, 9e, p.15

L

Lam, The Transformation of Accounting in Macau (1970-2008), p.60

M

MYOB AccountRight Plus V19.7, 2e, p.22/p.75
Maher/Stickney/Weil, Managerial Accounting, 11e, p.71
Management Accounting for Business (with CourseMate and eBook Access Card), 5e, p.67
Management and Cost Accounting (with CourseMate and eBook Access Card), 8e, p.68
Managerial ACCT2 (with CengageNOW with eBook Printed Access Card), 2e, p.74
Managerial Accounting, 10e, p.70
Managerial Accounting, 11e, p.71
Managerial Accounting, International Edition, 12e, p.72
Millichamp/Taylor, Auditing, 10e, p.11
Mowen/Hansen/Heitger, Cornerstones of Managerial Accounting, International Edition, 5e, p.63

N

Needles/Powers, Principles of Financial Accounting, International Edition, 12e, p.50
Needles/Powers/Crosson, Financial and Managerial Accounting, International Edition, 10e, p.89
Needles/Powers/Crosson, Principles of Accounting, International Edition, 12e, p.90

O

Owen, Using Excel & Access for Accounting 2010 (with Student Data CD-ROM), 3e, p.5/p.93
Owen, Using Peachtree Complete 2012 for Accounting (with Data File and Accounting CD-ROM), 6e, p.6/p.23
Owen, Using Quickbooks Accountant 2013 (with CD-ROM and Data File CD-ROM), 12e, p.7/p.24

P

Palepu/Healy/Bernard, Business Analysis and Valuation, International Edition, 5e, p.54
Palepu/Healy/Bernard/Wright, Business Analysis and Valuation, p.54
Palepu/Healy/Peek, Business Analysis & Valuation, 3e, p.53
Payroll Accounting 2014 (with Computerized Payroll Accounting Software CD-ROM), 24e, p.76
Perry, Building Accounting Systems Using Access 2010, International Edition, 8e, p.3
Porter/Norton, Financial Accounting, 9e, p.38
Porter/Norton, Using Financial Accounting Information, 9e, p.51
Powers/Needles, Financial Accounting, International Edition (with IFRS), 11e, p.44
Principles of Accounting, International Edition, 12e, p.90
Principles of Cost Accounting, International Edition, 16e, p.28
Principles of Financial Accounting with Conceptual Emphasis on IFRS, 2e, p.49
Principles of Financial Accounting, International Edition, 12e, p.50
Principles of Financial and Managerial Accounting Using Excel® for Success, International Edition (with Essential Resources: Excel Tutorials Printed Access Card), p.92

R

Raiborn/Kinney, Cost Accounting Principles, International Edition, 9e, p.27
Raihi-Belkaoui, Accounting Theory, 5e, p.8
Reeve/Duchac/Warren, Accounting Principles Using Excel® for Success, International Edition (with Essential Resources Excel Tutorials Printed Access Card), 2e, p.79
Reeve/Warren/Duchac, Principles of Financial and Managerial Accounting Using Excel® for Success, International Edition (with Essential Resources: Excel Tutorials Printed Access Card), p.92
Rich/Jones/Mowen/Hansen, Cornerstones of Financial Accounting, International Edition (with 10K Report), 3e, p.33
Rittenberg, Auditing and Assurance Services, p.14
Ryan, Finance and Accounting for Business, 2e, p.94

S

Sandretto, Cases in Financial Reporting, International Edition, p.32
Sawyers/Jackson/Jenkins, Managerial ACCT2 (with CengageNOW with eBook Printed Access Card), 2e, p.74
Scott, College Accounting, 12e, p.18
Sivabalan/Sawyers/Jackson/Jenkins, ACCT Managerial, p.64
Smith, Excel Applications for Accounting Principles, 4e, p.21/p.36/p.84

Stice/Stice, Intermediate Accounting, International Edition, 19e, p.63
Stice/Stice/Albrecht, Financial Accounting Concepts, International Edition, 11e, p.42/p.86
Stice/Stice/Albrecht/Swain, Accounting Concepts, International Edition, 11e, p.78
Stolowy/Lebas/Ding, Financial Accounting and Reporting A Global Perspective (with CourseMate and eBook Access card), 4e, p.41
 Survey of Accounting, 7e, p.95

T

The Audit Process, 5e, p.17
 The Transformation of Accounting in Macau (1970-2008), p.60
Trotman/Gibbins/Carson, Financial Accounting, 5e, p.40
Tyler/Godwin/Alderman, Financial ACCT : Asia-Pacific Edition with Student Resource Access for 12 Months, p.46

U

Using Excel & Access for Accounting 2010 (with Student Data CD-ROM), 3e, p.5/p.93
 Using Financial Accounting Information, 9e, p.51
 Using Peachtree Complete 2012 for Accounting (with Data File and Accounting CD-ROM), 6e, p.6/p.23
 Using Quickbooks Accountant 2013 (with CD-ROM and Data File CD-ROM), 12e, p.7/p.24

V

Vanderbeck, Principles of Cost Accounting, International Edition, 16e, p.28

W

Wahlen/Baginski/Bradshaw, Financial Reporting, Financial Statement Analysis and Valuation, 7e, p.56
Wahlen/Jones/Pagach, Intermediate Accounting, p.60
Warren, Survey of Accounting, 7e, p.95
Warren/Reeve/Duchac, Accounting, International Edition, 25e, p.81
Warren/Reeve/Duchac, Corporate Financial Accounting, International Edition, 12e, p.34
Warren/Reeve/Duchac, Financial & Managerial Accounting, International Edition, 12e, p.85
Warren/Reeve/Duchac, Financial Accounting, International Edition, 13e, p.42
Warren/Reeve/Duchac, Managerial Accounting, International Edition, 12e, p.72
Warren/Reeve/Duchac/Wang, Principles of Financial Accounting with Conceptual Emphasis on IFRS, 2e, p.49
Weil/Schipper/Francis, Financial Accounting, 14e, p.37

Z

Zimbelman/Albrecht/Albrecht/Albrecht, Forensic Accounting, International Edition, 4e, p.16

ORDER FORM / PRICE LIST

QTY	YEAR	ISBN NO.	AUTHOR	TITLE/EDITION	PAGE NO.	PRICE(USD)
A						
—	2013	9780170241311	Cunningham	Accounting	p.77	150.00
—	2011	9780538750844	Stice	Accounting Concepts, International Edition, 11e	p.78	266.95
—	2011	9781408030479	Berry	Accounting in a Business Context, 5e	p.79	86.75
—	2012	9780538469326	Dull	Accounting Information Systems, 9e	p.2	325.95
—	2012	9781111821357	Reeve	Accounting Principles Using Excel® for Success, International Edition (with Essential Resources Excel Tutorials Printed Access Card), 2e	p.79	307.95
—	2004	9781844800292	Raihi-Belkaoui	Accounting Theory, 5e	p.8	102.00
—	2009	9789814272452	Fung	Accounting, 2e	p.31	59.90
—	2014	9781285073071	Warren	Accounting, International Edition, 25e	p.81	321.95
—	2013	9780170223874	Sivabalan	ACCT Managerial	p.64	108.00
—	2012	9780538480291	Fischer	Advanced Accounting, International Edition, 11e	p.9	347.95
—	2012	9789814392181	Rittenberg	Auditing and Assurance Services	p.14	102.95
—	2012	9780170188524	Jubb	Auditing and Assurance, 3e	p.13	120.00
—	2013	9781133187905	Knapp	Auditing Cases, International Edition, 9e	p.15	152.95
—	2012	9781408044087	Millichamp	Auditing, 10e	p.11	76.50
—	2014	9781285176178	Johnstone	Auditing, International Edition, 9e	p.11	331.95
B						
—	2012	9781111571283	Perry	Building Accounting Systems Using Access 2010, International Edition, 8e	p.3	201.95
—	2012	9780538478403	Brooks	Business & Professional Ethics for Directors, Executives & Accountants, International Edition, 6e	p.29	148.95
—	2011	9781408018378	Gowthorpe	Business Accounting and Finance, 3e	p.82	91.75
—	2013	9781408056424	Palepu	Business Analysis & Valuation, 3e	p.53	88.50
—	2010	9780170135092	Palepu	Business Analysis and Valuation	p.54	177.50
—	2013	9781133434863	Palepu	Business Analysis and Valuation, International Edition, 5e	p.54	252.95
C						
—	2012	9781111531874	Sandretto	Cases in Financial Reporting, International Edition	p.32	98.95
—	2015	9781285735771	Scott	College Accounting, 12e	p.18	239.95
—	2014	9781285059556	Heintz	College Accounting, Chapters 1-27, International Edition, 21e	p.19	242.95
—	2013	9780170223294	Bazley	Contemporary Accounting, 8e	p.83	150.00
—	2015	9781285751788	Hansen	Cornerstones of Cost Management, 3e	p.25	331.95
—	2014	9781285060682	Rich	Cornerstones of Financial Accounting, International Edition (with 10K Report), 3e	p.33	313.95
—	2014	9781285059952	Mowen	Cornerstones of Managerial Accounting, International Edition, 5e	p.65	333.95
—	2014	9781285163758	Warren	Corporate Financial Accounting, International Edition, 12e	p.34	309.95
—	2013	9781111972103	Raiborn	Cost Accounting Principles, International Edition, 9e	p.27	347.95

• Prices quoted here are correct at time of printing and are subject to change without prior notice

QTY	YEAR	ISBN NO.	AUTHOR	TITLE/EDITION	PAGE NO.	PRICE(USD)
—	2011	9781408032138	Drury	Cost and Management Accounting, 7e	p.67	93.50
E						
—	2012	9781111581565	Smith	Excel Applications for Accounting Principles, 4e	p.21/p.36/p.84	133.95
F						
—	2008	9781844808977	Ryan	Finance and Accounting for Business, 2e	p.94	97.00
—	2014	9781285163734	Warren	Financial & Managerial Accounting, International Edition, 12e	p.85	321.95
—	2013	9781408076866	Stolowy	Financial Accounting and Reporting A Global Perspective (with CourseMate and eBook Access card), 4e	p.41	90.00
—	2011	9780538750851	Stice	Financial Accounting Concepts, International Edition, 11e	p.42/p.86	299.95
—	2013	9781111823450	Weil	Financial Accounting, 14e	p.37	304.95
—	2013	9780170214414	Trotman	Financial Accounting, 5e	p.40	162.00
—	2015	9781285182957	Porter	Financial Accounting, 9e	p.38	338.95
—	2012	9781111525545	Powers	Financial Accounting, International Edition (with IFRS), 11e	p.44	323.95
—	2014	9781285073088	Warren	Financial Accounting, International Edition, 13e	p.42	269.95
—	2013	9780170223867	Tyler	Financial ACCT :Asia-Pacific Edition with Student Resource Access for 12 Months	p.47	108.00
—	2013	9781111530761	Godwin	Financial ACCT2 (with CengageNOW Printed Access Card), 2e	p.47	99.95
—	2012	9781111221843	Jones	Financial and Managerial Accounting, International Edition, 2e	p.87	316.95
—	2014	9781133959007	Needles	Financial and Managerial Accounting, International Edition, 10e	p.89	326.95
—	2011	9780324789416	Wahlen	Financial Reporting, Financial Statement Analysis and Valuation, 7e	p.56	322.95
—	2013	9781133189404	Gibson	Financial Statement Analysis, International Edition (with ThomsonONE Printed Access Card), 13e	p.57	346.95
—	2012	9780538470865	Zimbelman	Forensic Accounting, International Edition, 4e	p.16	293.95
G						
—	2013	9781408062869	Aerts	Global Financial Accounting and Reporting, 3e	p.58	81.50
I						
—	2015	9781285462721	Klooster	Integrated Accounting (with General Ledger CD-ROM), 8e	p.21	231.95
—	2013	9781111822361	Wahlen	Intermediate Accounting	p.60	289.95
—	2010	9780538468053	Bazley	Intermediate Accounting Update, International Edition, 11e	p.62	338.95
—	2014	9781285183343	Stice	Intermediate Accounting, International Edition, 19e	p.63	355.95
—	2014	9781408088449	Alexander	International Financial Reporting and Analysis, 6e	p.48/p.59	90.00
—	2013	9781133187981	Hall	Introduction to Accounting Information Systems, International Edition, 8e	p.4	306.95
M						
—	2013	9781408076002	Drury	Management Accounting for Business (with CourseMate and eBook Access Card), 5e	p.67	81.50
—	2012	9781408064313	Drury	Management and Cost Accounting (with CourseMate and eBook Access Card), 8e	p.68	95.25
—	2014	9781133940593	Crosson	Managerial Accounting, 10e	p.70	326.95
—	2012	9781111571269	Maher	Managerial Accounting, 11e	p.71	339.95
—	2014	9781285163789	Warren	Managerial Accounting, International Edition, 12e	p.72	309.95

• Prices quoted here are correct at time of printing and are subject to change without prior notice

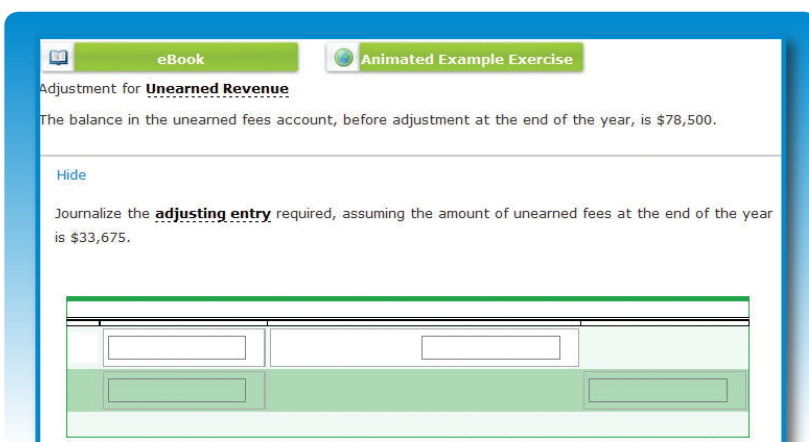
QTY	YEAR	ISBN NO.	AUTHOR	TITLE/EDITION	PAGE NO.	PRICE(USD)
—	2013	9781111822699	Sawyers	Managerial ACCT2 (with CengageNOW with eBook Printed Access Card), 2e	p.74	99.95
—	2013	9780170245449	Gourlay	MYOB AccountRight Plus V19.7, 2e	p.22/p.75	96.00
P						
—	2014	9781285437064	Bieg	Payroll Accounting 2014 (with Computerized Payroll Accounting Software CD-ROM), 24e	p.76	231.95
—	2014	9781133959830	Needles	Principles of Accounting, International Edition, 12e	p.90	343.95
—	2013	9781133187882	Vanderbeck	Principles of Cost Accounting, International Edition, 16e	p.28	250.95
—	2014	9789814455145	Warren	Principles of Financial Accounting with Conceptual Emphasis on IFRS, 2e	p.49	0.00
—	2014	9781133962359	Needles	Principles of Financial Accounting, International Edition, 12e	p.50	316.95
—	2012	9781111579531	Reeve	Principles of Financial and Managerial Accounting Using Excel® for Success, International Edition (with Essential Resources: Excel Tutorials Printed Access Card)	p.92	266.95
S						
—	2015	9781285183480	Warren	Survey of Accounting, 7e	p.92	306.95
T						
—	2011	9781408030493	Gray	The Audit Process, 5e	p.17	85.00
—	2012	9789814352826	Lam	The Transformation of Accounting in Macau (1970-2008)	p.60	59.95
U						
—	2012	9781111532673	Owen	Using Excel & Access for Accounting 2010 (with Student Data CD-ROM), 3e	p.5/p.93	120.95
—	2015	9781285183237	Porter	Using Financial Accounting Information, 9e	p.51	338.95
—	2013	9781133627289	Owen	Using Peachtree Complete 2012 for Accounting (with Data File and Accounting CD-ROM), 6e	p.6/p.23	183.95
—	2014	9781285089454	Owen	Using Quickbooks Accountant 2013 (with CD-ROM and Data File CD-ROM), 12e	p.7/p.24	170.95



CengageNOW for Accounting

CengageNOW Overview

CengageNOW is a powerful course management and online homework tool that provides control and customization to optimize the student learning experience and produce desired outcomes.



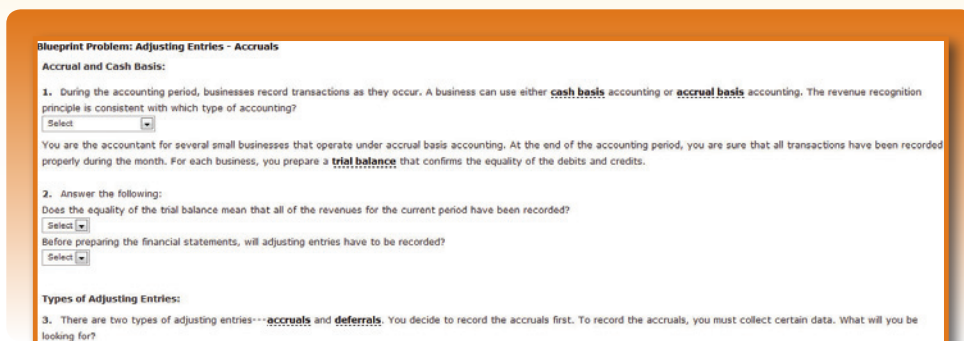
CengageNOW Includes:

- Interactive eBook
- End-of-Chapter Homework (Static and Algorithmic versions)
- Personalized Study Plan and Multimedia Study Tools
- Test Bank
- Course Management Tools
- Reporting & Assessment Options
- Unique Content—Blueprint Problems, Blueprint Connections, Animated Activities, and more

New Content in CengageNOW

NEW Blueprint Problems: Innovative Teaching Problems

Blueprint Problems teach students the fundamental accounting concepts and their associated building blocks—going beyond memorization. These comprehensive problems include rich feedback and explanations, providing students with an excellent learning resource to solidify and reinforce students' understanding.



Examination Copy Request Form



Please send me an examination copy of

ISBN	Author	Title	Edition

For adoption consideration as a text ☐ required ☐ reference

Course Name/Number			
Enrolment	per year/semester <small>(circle one)</small>		
Decision Date	<small>(day/mth/yr)</small>	Commencement	<small>(day/mth/yr)</small>

The adoption decision is made by:

☐ me ☐ me as part of a committee ☐ someone else (name)

Others teaching the same course:

Current Text(s) <small>(please indicate Author, Title and Publisher)</small>	<input type="checkbox"/> required <input type="checkbox"/> reference
	<input type="checkbox"/> required <input type="checkbox"/> reference
Other courses that I teach	

Please print clearly to ensure proper delivery:

Prof/Dr/Mr/Mrs/Ms			
Department/Institution			
Address			
phone	fax	email	

Note: Upon adoption of main text(s), free ancillaries will be made available based on existing Cengage Learning sample policy.

Cengage Learning Asia Pte. Ltd.
151 Lorong Chuan #02-08, New Tech Park (Lobby H), Singapore 556741
Tel: (65) 6410 1200 • Fax (65) 6410 1208
Website: www.cengageasia.com • Email: asia.info@cengage.com



Cengage Learning
engages **you** with

exceptional
LEARNING

SOLUTIONS

Integrating the **BEST** in **print** and **digital** resources with high quality service.

Engage with Us!

SINGAPORE - Regional Headquarters

Cengage Learning Asia Pte Ltd

151 Lorong Chuan #02-08
New Tech Park (Lobby H)
Singapore 556741
Tel (65) 6410 1200
Fax (65) 6410 1208
Email asia.info@cengage.com
www.cengageasia.com

CHINA

Cengage Learning Asia Pte Ltd

(Beijing Representative Office)
Room 1201 South Tower C
Raycom Info Tech Park
No 2 Kexueyuan South Road
Haidian District, Beijing
P.R. China 100190
Tel (86) 10 8286 2095/2096/2097
Fax (86) 10 8286 2089
Email asia.infochina@cengage.com
www.cengage.com.cn

HONG KONG

Cengage Learning Hong Kong Limited

Units 808–810 8/F, Tins Enterprises Centre
777 Lai Chi Kok Road
Cheung Sha Wan, Kowloon, Hong Kong
Tel (852) 2612 1833
Fax (852) 2408 2498
Email asia.infohongkong@cengage.com

INDONESIA

PT. Cengage Learning Indonesia

COSA Building, 2nd Floor
Jalan Tomang Raya No. 70
Jakarta Barat, 11430, Indonesia
Tel (62) 21 569 58815
Fax (62) 21 569 52371
Email asia.infoindonesia@cengage.com

JAPAN

Cengage Learning K. K.

5F, 2nd Funato Building
1-11-11 Kudankita
Chiyoda-ku
Tokyo 102-0073, Japan
Tel (81) 3 3511 4390
Fax (81) 3 3511 4391
Email asia.infojapan@cengage.com
www.cengage.jp

KOREA

Cengage Learning Korea Ltd

Suite 1801, Seokyo Tower Building
(previously: 353-1, Seokyo-Dong)
133 Yanghwa-Ro, Mapo-Gu
Seoul 121-837, Korea
Tel (82) 2 322 4926
Fax (82) 2 322 4927
Email asia.infokorea@cengage.com

MALAYSIA

Cengage Learning Asia Pte Ltd

(Malaysia Branch) Co. Reg No: 993622K
No. 4 Jalan PJS 11/18, Bandar Sunway
46150 Petaling Jaya
Selangor, Malaysia
Tel (60) 3 5636 8351/52
Fax (60) 3 5636 8302
Email asia.infomalaysia@cengage.com

PHILIPPINES/OCEANIA

Cengage Learning Asia Pte Ltd

(Philippine Branch)
Unit 2105–2106 Raffles Corporate Center
F. Ortigas Jr. Rd., Ortigas Center
Pasig City, Philippines 1605
Tel (63) 2 915 5290 to 93; (63) 2 4706740
Fax (63) 2 915 1694
Email asia.infophilippines@cengage.com

TAIWAN

Cengage Learning Asia Pte Ltd

(Taiwan Branch)
9F-1 No.87 Cheng Chou Rd
Da Tong District
103 Taipei, Taiwan
Tel (886) 2 2558 0569
Fax (886) 2 2558 0360
Email asia.infotaiwan@cengage.com
www.cengage.tw

THAILAND/INDOCHINA

Cengage Learning Indo-China Limited

408/32 Phaholyothin Place Building
8th Floor, Phaholyothin Avenue
Samseannai, Phayathai
Bangkok 10400, Thailand
Tel (66) 2 619 0433-5
Fax (66) 2 619 0436
Email asia.infothailand@cengage.com

VIETNAM

Cengage Learning Vietnam Company Limited

Suite 1011, Zen Plaza
54-56 Nguyen Trai Street, District 1
Ho Chi Minh City, Vietnam
Tel (848) 3925 7880
Fax (848) 3925 7881
Email asia.infovietnam@cengage.com

GOING DIGITAL

TAP INTO *digital learning solutions*



TAP INTO
YOUR COURSE!



Cengage Learning Asia Pte Ltd

151 Lorong Chuan #02-08

New Tech Park (Lobby H)

Singapore 556741

Tel (65) 6410 1200 Fax (65) 6410 1208

e-mail asia.info@cengage.com

www.cengageasia.com