



Loose-Leaf Essentials of Advanced Financial Accounting

By Richard Baker, Theodore Christensen, David Cottrell

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Essentials of Advanced Financial Accounting is an up-to-date and highly illustrated presentation of the accounting and reporting principles and procedures used in a variety of business entities. The book is ideal for instructors who have only a single term or semester to teach the core elements of the advanced accounting material that is most frequently represented on the CPA exam; this text contains the essential information on consolidations, multinational entities, partnerships, and governmental and not-for-profit entities. Most one-term courses are unable to cover all the topics included in a traditional comprehensive advanced accounting text. In recognition of time constraints, this text is structured to provide the most efficient use of the time available, while maintaining all the learning support and ancillary materials that cover these essential topics. For students and instructors who would like to cover a wider set of topics, we invite you to examine our comprehensive text, *Advanced Accounting*, which is now in its ninth edition.

The text is highly illustrated with complete presentations of worksheets, schedules, and financial statements so that students can see the development of each topic. Inclusion of all recent FASB and GASB pronouncements and the continuing deliberations of the authoritative bodies provide a current and contemporary text for students preparing for the CPA Examination and current practice. The book's building block approach introduces concepts with simple examples and then gradually introduces complexity, allowing students to easily keep pace with the material.

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Editorial Review

About the Author

Professor Cottrell joined the faculty at Brigham Young University in 1991. He currently serves as the Associate Director of the School of Accountancy. Prior to coming to BYU he spent five years at The Ohio State University, where he earned his PhD. Before pursuing a career in academics he worked as an auditor and consultant for the firm of Ernst & Young in its San Francisco office. At BYU, Professor Cottrell has developed and taught courses in the School of Accountancy, the MBA program, and the Finance program. He has won numerous awards from the alumni and faculty for his teaching and curriculum development. He has received the Outstanding Professor Award in the college of business as selected by the students in the Finance Society; he has received the Outstanding Teaching Award as selected by the Marriott School of Management; and he is a four-time winner of the collegewide Teaching Excellence Award for Management Skills, which is selected by the Alumni Board of the Marriott School of Management at BYU. Professor Cottrell also has authored many articles about accounting and auditing issues. His articles have been published in *Issues in Accounting Education*, *Journal of Accounting Case Research*, *Quarterly Review of Distance Education*, *Journal of Accountancy*, *The CPA Journal*, *Internal Auditor*, *The Tax Executive*, and *Journal of International Taxation*, among others.

Ted Christensen has been a faculty member at Brigham Young University since 2000. Prior to coming to BYU, he was on the faculty at Case Western Reserve University for five years. He received a BS degree in accounting at San Jose State University, a MAcc degree in tax at Brigham Young University, and a PhD in accounting from the University of Georgia. Professor Christensen has authored and coauthored articles published in many journals including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Accounting Organizations and Society*, *Journal of Business Finance & Accounting*, *Accounting Horizons*, and *Issues in Accounting Education*. Professor Christensen has taught financial accounting at all levels, financial statement analysis, both introductory and intermediate managerial accounting, and corporate taxation. He is the recipient of numerous awards for both teaching and research. He has been active in serving on various committees of the American Accounting Association and is a CPA.

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