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Codification: This edition integrates the new FASB Codification throughout. References to the accounting pronouncements replaced by a numbering system in each chapter linked to the new Codification. A list of Codification references at the end of each chapter links the bracketed numbers from the text to the Codification; this list also includes a reference to the preceding literature, for easing the transition to the new system. In addition, a handful of quick exercises in each chapter give readers opportunities for practice and simple research in the Codification. Revised End-of-Chapter Material: Names, numbers, and dates in all end-of-chapter materials, including brief exercises and problems, have been changed. Expanded CPA-prep Professional Simulations: Now be offering a complete online Wiley CPA prep course electronically. Updated real-world focus: This edition contains many new chapter-opening stories and " What Do the Numbers Mean? " boxes. Such applications join theory and practice, and demonstrate to readers the use of accounting in today ' s business world.

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