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promoting a deeper understanding of both technical and conceptual aspects of the field. Written by active accounting researchers, this text brings clarity and flexibility to the central ideas underlying business combinations, consolidated financial statements, foreign currency transactions, partnerships, non-profit accounting and more. This new Seventh Edition has been updated to reflect the latest changes to FASB and GASB standards, allowing students to build a skill set based on up-to-date practices. With a student-oriented pedagogy designed to enhance comprehension, promote engagement, and build real-world understanding, this user-friendly book provides an essential foundation in current advanced accounting methods and standards.

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The approach used by Hoyle, Schaefer, and Douppnik in the new edition allows students to think critically about accounting, just as they will do while preparing for the CPA exam and in their future careers. With this text, students gain a well-balanced appreciation of the Accounting profession. As Hoyle 12e introduces them to the field's many aspects, it often focuses on past controversies and present resolutions. The text continues to show the development of financial reporting as a product of intense and considered debate that continues today and into the future. The writing style of the eleven previous editions has been highly praised. Students easily comprehend chapter concepts because of the conversational tone used throughout the book. The authors have made every effort to ensure that the writing style remains engaging, lively, and consistent which has made this text the market leading text in the Advanced Accounting market. The 12th

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