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includes the latest updates to the standards, along with AICPA ASEC statements of position and a comprehensive cross-reference of accounting topics to the new FASB codification system. All pronouncements are fully explained in detail, including terminology, and practice exercises demonstrate real-world application. Each chapter includes a discussion of perspectives and issues, sources of GAAP, definitions, concepts, rules, and examples, with specific appendices where applicable. This useful guide contains more examples and illustrations than any other GAAP reference, and all original pronouncements are referenced to the FASB Current Text. GAAP is constantly being updated, and

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Accounting is the provision of financial information to managers or owners, as well as to external users, so that they can make business decisions. It measures, monitors and controls business activities. Financial Accounting provides a very accessible and easy-to-follow introduction to accounting. It introduces students to accounting and provides them with a clear understanding of the theory and practice of financial accounting. The text blends theory and practice by stressing the underlying concepts and context of accounting. Text

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