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required to devote considerable more time to accounting than to other subjects, because they are uncertain with regard to the selection and application of the theorems and principles involved. It is also often necessary for students to discover those "tricks" not revealed in their texts

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(or review books) that make it possible to solve problems easily. Students must usually resort to methods of trial and error to discover these "tricks," therefore finding out that they may sometimes spend several hours to solve a single problem. When reviewing the exercises in classrooms,



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instructors usually request students to take turns in writing solutions on the boards and explaining them to the class. Students often find it difficult to explain in a manner that holds the interest of the class, and enables the remaining students to follow the material written on the boards. The

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remaining students in the class are thus too occupied with copying the material off the boards to follow the professor's explanations. This book is intended to aid students in accounting overcome the difficulties described by supplying detailed illustrations of the solution methods that are usually not

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apparent to students. Solution methods are illustrated by problems that have been selected from those most often assigned for class work and given on examinations. The problems are arranged in order of complexity to enable students to learn and understand a particular topic by

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reviewing the problems in sequence. The problems are illustrated with detailed, step-by-step explanations, to save the students large amounts of time that is often needed to fill in the gaps that are usually found between steps of illustrations in textbooks or review/outline books. The staff of REA

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considers accounting a subject that is best learned by allowing students to view the methods of analysis and solution techniques. This learning approach is similar to that practiced in various scientific laboratories, particularly in the medical fields. In using this book, students may review

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and study the illustrated problems at their own pace; students are not limited to the time such problems receive in the classroom. When students want to look up a particular type of problem and solution, they can readily locate it in the book by referring to the index that has been extensively

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theoretical model  
pertinent to the  
phenomenon. Chapter 1  
provides an overview of  
the topic and the  
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2, we review the existent literature regarding Hot Money and continue further to review the literature related specifically to the model. Chapter 3 focuses in the effects of



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financial liberalization on developing countries including the risks and proven benefits. Chapter 4 reviews the literature about Hot Money issues in China while Chapter 5

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Mexico, Thailand, and Russia. Chapter 7, which is the major focus on the paper, entails the derivation of the theoretical model. The model developed supports

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the proposition that financial liberalization in the presence of fixed foreign exchange regime and weak monetary/fiscal policies culminates in a crises instigated by the

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