



# Advanced Accounting

*Robert F. Halsey, Patrick E. Hopkins*

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Advanced Accounting is intended for use in undergraduate and graduate accounting programs that include a course in advanced accounting as part of the curriculum. This book is especially written for advanced accounting courses in which an intuitive understanding of the material, in addition to accounting mechanics, is emphasized. Feedback from students who used our text, and subsequently completed the uniform CPA exam, has been extremely positive. They report that they felt well-prepared for the portions of the exam relating to advanced financial accounting topics. We introduce topics by discussing the intuition behind accounting standards before discussing the mechanics of the accounting process. In addition, we intentionally deemphasize memorization of journal entry mechanics. We believe that this approach allows students to better understand the material and to develop relevant transferrable knowledge.

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