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Grounded in financial statements, Financial Accounting allows accountants to see not only the impact of financial transactions in financial statements, but also the impact of transactions on overall business decisions. The eighth edition offers new elements designed to sharpen Pratt's economic decision-making foundation with a more timely, real-world focus. Up-to-date, expanded, and detailed IFRS coverage is now included. The SEC 2014 roadmap is explored in all chapters. Comprehensive coverage of real-world financial crisis issues is presented. Accountants will also find more discussions on the increasing role of management's assessment of internal controls over financial reporting.

This is the study guide to accompany Financial Accounting in an Economic Context, 9e. By focusing on three elemental themes -- economic factors, measurement issues, and decision-making perspective -- Jamie Pratt's Financial Accounting in an Economic Context, 9th Edition provides a clear understanding of the relevance of principles applied in the real world. Virtually every concept refers to a real company, a real situation, or a real event. Pratt 9e takes an integrative look at accounting and finance by considering the impact of economics, internal controls, international standard, ethics, decision-making, and earnings management. A complete financial picture can be drawn using the tools presented in this text. This text enables MBA and undergraduate students to develop an understanding of the impact that economic events have on business. New elements in the ninth edition sharpen the text's economic decision-making foundation and is available with Quantum's intelligent adaptive learning and assessment software.

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