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importance that are now incorporated extensively into the text: New way of looking at GAAP, Convergence of U.S. GAAP and IFRS, and Fair Value Movement. The core of Kieso's value statement continues to be authoritativeness and preparation for the profession (CPA exam). New to This Edition: Expanded and Updated Coverage of IFRS: Some of this new content has been adapted from the recently published *Intermediate Accounting, IFRS Accounting*. In addition, readers will benefit from new end-of-chapter content and assignments specifically related to IFRS. Critical Thinking and Conceptual Understanding: Building on traditional strengths from previous editions, the new edition includes new Accounting, Analysis, and Principles review exercises to help reinforce these three important elements from each chapter. Updated Real-world Focus: Contains many new chapter-opening stories and "What Do the Numbers Mean?" boxes. Such applications join theory and practice, and demonstrate the use of accounting in today's business world. Professional Simulations: This edition includes updated professional simulations that model the latest version of the computerized CPA exam.

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