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# Intermediate Accounting, 2007 FASB Update, Volume 1

*By Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield*



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- Sales Rank: #3988024 in Books
- Published on: 2007-12-10
- Original language: English
- Number of items: 1
- Dimensions: 11.06" h x 1.29" w x 8.84" l, 3.70 pounds
- Binding: Hardcover
- 784 pages

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## **Editorial Review**

From the Back Cover

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- **Real-world examples and illustrations**-Numerous examples from real corporations help you understand exactly how professionals apply accounting principles and techniques. International Insight notes compare accounting practices in other countries.
- **Hands-on practice**-This 12th edition features Professional Simulation problems, modeled on the new computerized exam. In addition, new accounting research exercises help you practice using the Financial Accounting Research Database System (FARS).
- **comprehensive and clear explanations of concepts**-The authors' clear writing style and logical organization help you understand the material.

## **Make Kieso Your Gateway to the Profession!**

About the Author

**Donald E. Kieso, Ph.D., C.P.A.**, received his bachelor's degree from Aurora University and his doctorate in accounting from the University of Illinois. He has served as chairman of the Department of Accountancy and is currently the KPMG Peat Marwick Emeritus Professor of Accounting at Northern Illinois University. He has public accounting experience with Price Waterhouse & Co. (San Francisco and Chicago) and Arthur Andersen & Co. (Chicago) and research experience with the Research Division of the American Institute of Certified Public Accountants (New York). He has done postdoctorate work as a Visiting Scholar at the University of California at Berkeley and is a recipient of NIU's Teaching Excellence Award and four Golden Apple Teaching Awards. Professor Kieso is the author of other accounting and business books and is a member of the American Accounting Association, the American Institute of Certified Public Accountants, and the Illinois CPA Society. He has served as a member of the Board of Directors of the Illinois CPA Society, the AACSB's Accounting Accreditation Committees, the State of Illinois Comptroller's Commission, as Secretary-Treasurer of the Federation of Schools of Accountancy, and as Secretary-Treasurer of the American Accounting Association. Professor Kieso served as a charter member of the national Accounting Education Change Commission. He is the recipient of the Outstanding Accounting Educator Award from the Illinois CPA Society, the FSA's Joseph A. Silvoso Award of Merit, and the NIU Foundation's Humanitarian Award for Service to Higher Education.

**Jerry J. Weygandt, Ph.D., C.P.A.**, is Arthur Andersen Alumni Professor of Accounting at the University of Wisconsin-Madison. He holds a Ph.D. in accounting from the University of Illinois. Articles by Professor Weygandt have appeared in the Accounting Review, Journal of Accounting Research, Accounting Horizons, Journal of Accountancy, and other academic and professional journals. These articles have examined such financial reporting issues as accounting for price-level adjustments, pensions, convertible securities, stock option contracts, and interim reports. Professor Weygandt is author of other accounting and financial reporting books and is a member of the American Accounting Association, the American Institute of Certified Public Accountants, and the Wisconsin Society of Certified Public Accountants. He has served on numerous committees of the American Accounting Association and as a member of the editorial board of the Accounting Review; he also has served as President and Secretary-Treasurer of the American Accounting Association. In addition, he has been actively involved with the American Institute of Certified Public Accountants and has been a member of the Accounting Standards Executive Committee (AcSEC) of that organization. He has served on the FASB task force that examined the reporting issues related to accounting for income taxes and as a trustee of the Financial Accounting Foundation. Professor Weygandt has received the Chancellor's Award for Excellence in Teaching and the Beta Gamma Sigma Dean's Teaching Award. He is on the board of directors of M & I Bank of Southern Wisconsin. He is the recipient of the Wisconsin Institute of CPA's Outstanding Educator's Award and the Lifetime Achievement Award. In 2001 he received the American Accounting Association's Outstanding Accounting Educator Award.

**Terry D. Warfield, Ph.D.**, is associate professor of accounting at the University of Wisconsin-Madison. He received a B.S. and M.B.A. from Indiana University and a Ph.D. in accounting from the University of Iowa. Professor Warfield's area of expertise is financial reporting, and prior to his academic career, he worked for five years in the banking industry. He served as the Academic Accounting Fellow in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission in Washington, D.C. from 1995-1996. Professor Warfield's primary research interests concern financial accounting standards and disclosure policies. He has published scholarly articles in The Accounting Review, Journal of Accounting and Economics, Research in Accounting Regulation, and Accounting Horizons, and he has served on the editorial boards of The Accounting Review, Accounting Horizons, and Issues in Accounting Education. He has served as president of the Financial Accounting and Reporting Section, the Financial Accounting Standards Committee of the American Accounting Association (Chair 1995-1996), and on the AAA-FASB research Conference Committee. Professor Warfield has received teaching awards at both the University of Iowa and the University of Wisconsin, and he was named to the Teaching Academy at the University of Wisconsin in 1995. Professor Warfield has developed and published several case studies based on his research for use in accounting classes. These cases have been selected for the AICPA Professor-Practitioner Case Development Program and have been published in Issues in Accounting Education.

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