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A Chartered Accountant and a Certified General Accountant with a business degree from the University of Saskatchewan, this co-author of Modern Advanced Accounting in Canada is also the author of testbanks for several financial accounting textbooks.

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Canadian accounting standards are converging with International Accounting Standards in an effort to harmonize the many different standards that have previously existed world wide. Though the final implications won't be seen until 2011, Hilton/Herauf's well deserved reputation for being the most current, concise, and technically accurate advanced accounting text on the market is maintained in this new edition. The authors have made every effort to illustrate and explain the requirements of the current standards at the time of publication, anticipating how these might change, what the effects of the changes are, and what this means to the industry, professionals, and students. Hilton/Herauf's hallmark approach is maintained in the Fifth edition. This emphasis on the direct approach of preparing consolidated financial statements along with the "building block" development of the basics of consolidations has been further strengthened. The working paper approach is also provided in appendices at the end of the chapter where applicable. Finally, as requested by instructors, additional problem material has been included in this edition to assist students with studying; a discussion question can be found in each chapter to encourage critical thinking and classroom analysis; one new case and 2 new problems for each chapter have been added; and even more problems and questions can be found online for additional study.

This clear and concise Advanced Introduction to National Accounting explores the post-1960 modernization of national accounting. John M. Hartwick offers insights into the arrival of Total Factor Productivity (TFP) and user cost, highlighting the importance of Tornqvist index numbers and translog production, cost and utility functions in its modernization.

Accounting for Value teaches investors and analysts how to handle accounting in evaluating equity investments. The book's novel approach shows that valuation and accounting are much the same: valuation is actually a matter of accounting for value. Laying aside many of the tools of modern finance the cost-of-capital, the CAPM, and discounted cash flow analysis Stephen Penman returns to the common-sense principles that have long guided fundamental investing: price is what you pay but value is what you get; the risk in investing is the risk of paying too much; anchor on what you know rather than speculation; and beware of paying too much for speculative growth. Penman puts these ideas in touch with the quantification supplied by accounting, producing practical tools for the intelligent investor. Accounting for value provides protection from paying too much for a stock and clues the investor in to the likely return from buying growth. Strikingly, the analysis finesses the need to calculate a "cost-of-capital," which often frustrates the application of modern valuation techniques. Accounting for value recasts "value" versus "growth" investing and explains such curiosities as why earnings-to-price and book-to-price ratios predict stock returns. By the end of the book, Penman has the intelligent investor thinking like an intelligent accountant, better equipped to handle the bubbles and crashes of our time. For accounting regulators, Penman also prescribes a formula for intelligent accounting reform, engaging with such controversial issues as fair value accounting.