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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

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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.

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