



## Essentials of Accounting (7th Edition)

By Robert Anthony

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This brief self-paced, programmed approach to financial accounting is appropriate for vocational, undergraduate, graduate, and executive level courses. Designed to help readers learn how to use and interpret accounting information, the text can be used by itself or in conjunction with computerized accounting, casebooks, or principles textbooks. It frees the professor from at least 5 class sessions in a conventional first course in accounting and is ideal for those entering or in the first weeks of an MBA program. The 2000 edition has been updated for currency, in-text dates, and now includes a new co-author, Leslie Pearlman.

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## Essentials of Accounting (7th Edition) By Robert Anthony Bibliography

- Sales Rank: #416026 in Books
- Published on: 1999-08-03
- Original language: English
- Number of items: 1
- Dimensions: .45" h x 8.50" w x 10.92" l,
- Binding: Paperback
- 224 pages

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## Editorial Review

### Review

"This book will be of great value to corporate management trainees, as well as to business school students who want to 'hit the ground running.'" — Professor Jonathan B. Schiff, Fairleigh Dickinson University

"We have effectively used *Essentials of Accounting* in our introductory graduate level course in financial accounting. Dr. Anthony is clearly one of the leading academics in our field and has demonstrated an ability to communicate a difficult body of knowledge to generations of accounting students." — Professor Steven Lilien, Baruch College

"*Essentials of Accounting* serves as an indispensable tool for teaching and as a guidebook for anyone wanting to understand the foundations of accounting in an easy, highly interactive way. It is simply the best." — Professor Philip DiSalvio, Seton Hall University

### From the Back Cover

Designed specifically for active users of business data--rather than preparers of accounting information (bookkeepers), this self-study, self-paced introduction to financial accounting uses an interactive programmed approach to present the ideas and terminology essential to an understanding of balance sheets, income statements, and statements of cash flows. Every frame requires readers to actively solve a problem involving accounting information--e.g., selecting a correct word from two choices, providing an answer, making a journal entry, or preparing a complete balance sheet. Includes the most recent pronouncements of the Financial Accounting Standards Board. The Balance Sheet. Balance Sheet Changes; Income Measurement. Accounting Records and Systems. Revenues and Monetary Assets. Expense Measurement; The Income Statement. Inventories and Cost of Sales. Noncurrent Assets and Depreciation. Liabilities and Equity. Statement of Cash Flows. Analysis of Financial Statements. A self-study manual for those in executive, vocational, or management training programs, and for new hires who are expected to have a knowledge of accounting, especially banks, investment firms, and consulting firms.

### About the Author

**Robert N. Anthony** is the Ross Graham Walker Professor of Management Control (Emeritus) at Harvard Business School, and a trustee of both Colby College and the Dartmouth-Hitchcock Medical Center. A former President of the American Accounting Association, Dr. Anthony has also been Assistant Secretary of Defense, Controller. He has received awards including "Outstanding Accounting Educator" from the American Accounting Hall of Fame.

**Leslie K. Breitner**, D.B.A., and Lecturer in Public Policy, teaches financial management, financial statement analysis, and management control for government and nonprofit organizations at Harvard's Kennedy School of Government. In addition, Dr. Breitner has developed and taught an online financial management course for a master's program in health care management at Seton Hall University. Prior to coming to the Kennedy School she was a full-time member of the faculty in the Graduate School for Health Studies, Health Care Administration Program at Simmons College. She received her doctorate from the Departments of Accounting and Health Care Management at Boston University's Graduate School of Management.

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