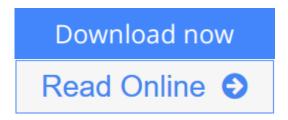


Introduction to Financial Accounting (Charles T Horngren Series in Accounting)

By Charles T. Horngren, Gary L. Sundem, John A. Elliott, Donna Philbrick



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Introductory Financial Accounting, 9e provides a unique and perfect blend of robust financial statement analysis with early statement of cash flows coverage. It is directed at those who will analyze real financial statements, and make business decisions based upon that analysis. Real statements are used throughout (Starbucks). Statement of Cash Flows comes earlier in this book than most. Material is focused on analysis of financial statements — ratios introduced early and often, special "Portfolio" section provides a "road map" to financial statement analysis, and special section in end-of-chapter problems focuses on analyzing financial statements (using Starbucks financial statements). Features strong coverage of statement of cash flows (Ch 5) --an essential financial statement, one of growing importance, and should be regarded as a basic statement. For financial accountants.



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Editorial Review

From the Publisher

This best-selling text offers a relevant, real-world approach to financial accounting theory, terminology, and procedures. Students learn how to comprehend a typical corporate annual report and to use accounting as a tool in understanding how economic events affect business. An exceptionally strong pedagogy and flexible structure provide instructors with great latitude in choosing various combinations of breadth and depth, theory and procedures, simplicity and complexity. Simple concepts are introduced early and revisited at more sophisticated levels as students gain sophistication and understanding, and concepts are made concrete at every step with actual, current company illustrations. An extensive selection of supplements help students move beyond the text for hands-on experience with the real world of financial accounting.

From the Back Cover

Using an open, attractive, four-color design and user-friendly writing style, this best-selling volume offers a relevant, real-world approach to financial accounting theory, terminology, and procedures. Readers learn how to comprehend a typical corporate annual report and to use accounting as a tool in understanding how economic events affect business. Describes the most widely used accounting theory and practice -- with emphasis on what accounting is rather than on what it should be. Introduces accounting and business concepts along with accounting procedures. Features real-world, chapter-opening vignettes and numerous real-company examples and stories throughout. Provides the complete Annual Report of GAP, Inc. -- both in its original form (shrink-wrapped to the book) and reproduced fully in Appendix A of the text -- and refers to the information in the Report throughout the book. Provides financial accounting Internet resources. For those interested in an accessible, solid, comprehensive introduction to financial accounting.

About the Author

Charles T. Horngren is the Edmund W. Littlefield Professor of Accounting, Emeritus, at Stanford University. A graduate of Marquette University, he received his MBA from Harvard University and his Ph.D. from the University of Chicago. He is also the recipient of honorary doctorates from Marquette University and DePaul University.

A Certified Public Accountant, Horngren served on the Accounting Principles Board for six years, the Financial Accounting Standards Board Advisory Council for five years, and the Council of the American Institute of Certified Public Accountants for three years. For six years, he served as a trustee of the Financial Accounting Foundation, which oversees the Financial Accounting Standards Board and the Government Accounting Standards Board.

Horngren is a member of the Accounting Hall of Fame.

A member of the American Accounting Association, Horngren has been its President and its Director of Research. He received its first annual Outstanding Accounting Educator Award.

The California Certified Public Accountants Foundation gave Horngren its Faculty Excellence Award and its Distinguished Professor Award. He is the first person to have received both awards.

The American Institute of Certified Public Accountants presented its first Outstanding Educator Award to Horngren.

Horngren was named Accountant of the Year, Education, by the national professional accounting fraternity, Beta Alpha Psi.

Professor Horngren is also a member of the Institute of Management Accountants, where he received its Distinguished Service Award. He was a member of the Institute's Board of Regents, which administers the Certified Management Accountant examinations.

Horngren is the author of these books published by Prentice-Hall: *Cost Accounting: A Managerial Emphasis*, Tenth Edition, 2000 (with George Foster and Srikant Datar); *Introduction to Management Accounting*, Twelfth Edition, 2002 (with Gary L. Sundem and William O. Stratton); *Introduction to Financial Accounting*, Eighth Edition, 2002 (with Gary L. Sundem and John A. Elliott; *Accounting*, Fifth Edition, 2002 (with Walter T. Harrison, Jr. and Linda Bamber); and *Financial Accounting*, Fourth Edition, 2001 (with Walter J. Harrison, Jr.).

Horngren is the Consulting Editor for the Charles T. Horngren Series in Accounting.

Gary L. Sundem is the Julius A. Roller Professor of Accounting and Co-Chair of the Department of Accounting at the University of Washington, Seattle. He received his B.A. degree from Carleton College and his MBA and Ph.D. degrees from Stanford University.

Professor Sundem was the 1992-93 President of the American Accounting Association. He was Executive Director of the Accounting Education Change Commission, 1989-91, and served as Editor of *The Accounting Review*, 1982-86.

A member of the National Association of Accountants, Sundem is past president of the Seattle chapter. He has served on NAA's national Board of Directors, the Committee on Academic Relations, and the Research Committee.

Professor Sundem has numerous publications in accounting and finance journals including *Issues in Accounting Education, The Accounting Review, Journal of Accounting Research,* and *The Journal of Finance.* He was selected as the Outstanding Accounting Educator by the American Accounting Association in 1998 and by the Washington Society of CPAs in 1987. He has made more than 150 presentations at universities in the United States and abroad.

John A. Elliott is Associate Dean and Professor of Accounting at the Johnson Graduate School of Management at Cornell University. He received his B.S. and MBA degrees from the University of Maryland and his Ph.D. degree from Cornell University.

A certified public accountant, Elliott worked for Arthur Andersen & Co. and for Westinghouse before returning for his advanced degrees. He currently teaches financial accounting and international accounting at the Johnson School. Prior teaching experience has included auditing and taxation as well as intermediate accounting and financial statement analysis. With over 25 years as an educator, Professor Elliott has taught at the University of Maryland, St. Lawrence University, Central Washington State College, and the University of Chicago. In addition to executive teaching for Cornell, he has conducted various corporate training programs in the United States and internationally.

As a member of the American Accounting Association, he was the founding president of the Financial Accounting and Reporting Section. As a member of the Financial Accounting Standards Committee he frequently responded to FASB exposure drafts and worked to integrate academic study with practice. His research has been published in accounting and economics journals and deals primarily with the use of accounting information to assess the financial condition of an enterprise.

Professor Elliott served on the Hangar Theatre Board of Trustees for nine years, and was president for four of those years. He also served on the Board of the Cayuga Medical Center at Ithaca for nine years and was president for the final three years.

Users Review

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Teresa Powers:

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