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This readable examination of accounting theory and practice offers extensive real-world examples and illustrations throughout from corporations such as Microsoft, Coca Cola, Hershey Foods, IBM, General Motors, and General Electric. A book-specific Website is available that contains less-frequently covered topics, additional exercises, links to additional references, and more. Is updated for the latest FASB pronouncements including Business Combinations, Goodwill and Other Intangible Assets. Focuses on parent company accounting using the full or complete equity method in coverage of consolidations. Offers separate coverage of parent company accounting under the cost and incomplete equity methods. Adds a chapter on governmental and not-for-profit accounting. The perfect reference for accounting professionals looking to check facts or brush up on their skills.