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J. David Spiceland, James Sepe, Mark Nelson, Wayne Thomas - pdf download free book

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Financial accounting is undergoing a period of unprecedented change. The FASB and IASB have been

working together to issue converged accounting standards that will dramatically change key reporting areas, and more generally have sought to converge accounting standards over time. However, at present the convergence process appears to have stalled with respect to new standards, and it is not clear when, if ever, IFRS will be fully incorporated into U.S. GAAP. So, while there is considerable overlap between U.S. GAAP and IFRS, important differences between U.S. GAAP and IFRS will remain for the foreseeable future.

To help instructors deal with this very challenging environment, the Spiceland team is committed to providing **current**, **comprehensive**, and **clear** coverage of intermediate accounting, and the eighth edition reflects this.

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