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An in-depth guide to accounting that reflects the most up-to-date business developments. This comprehensive textbook addresses practical financial reporting problems while reflecting recent business developments and changes in accounting standards. This edition has been rewritten to align with the Financial Accounting Standards Board Accounting Standards Codification.

The approach used by Hoyle, Schaefer, and Douppnik in the new edition allows students to think critically about accounting, just as they will do while preparing for the CPA exam and in their future careers. With this text, students gain a well-balanced appreciation of the Accounting profession. As Hoyle 12e introduces them to the field's many aspects, it often focuses on past controversies and present resolutions. The text continues to show the development of financial reporting as a product of intense and considered debate that continues today and into the future. The writing style of the eleven previous editions has been highly praised. Students easily comprehend chapter concepts because of the conversational tone used throughout the book. The authors have made every effort to ensure that the writing style remains engaging, lively, and consistent which has made this text the market leading text in the Advanced Accounting market. The 12th edition includes an increased integration of IFRS as well as updated accounting standards.

This document contains a record of the oral and written testimony of witnesses at a Chicago (Illinois) Congressional hearing on the Job Opportunities and Basic Skills (JOBS) Training Program. Witnesses at the hearing included officials from various Illinois programs funded by the JOBS program, government officials, and unemployed persons. They testified that the high state match of funds and services works against the successful implementation of the JOBS program and the requirements of the Family Support Act of 1988 are burdensome. Witnesses noted that in times of recession, the states simply do not have enough money to set up the matches for federal funds. Witnesses also stated that the JOBS program's requirement that participants engage in 20 hours per week of education is unrealistic because most literacy programs or postsecondary programs require less than 20 hours of classroom work but presume home study time. The 20-hour rule works against participants improving their skills. Proposed changes in the JOBS legislation to lessen the amount of state money required and to make program requirements more flexible are included in these proceedings. (KC)

Accounting and Finance: An Introduction, now in its eighth edition, contains all the information you need to start your business career. With its use of practical techniques and real-world examples, this best-selling text teaches you the basics of understanding and using financial information. This comprehensive guide covers financial accounting, management accounting and financial management in a single text, and provides you with the tools to make informed, successful business decisions. Key Features Up-to-date coverage, including the latest IFRSs and corporate governance content plus a discussion of financing and dividend policies Accessible step-by-step approach helps you master the subject one step at a time New real world examples provide opportunities to apply and develop techniques Progress checks, activities and exercises reinforce learning Focus on decision-making prepares you for careers in business Eddie McLaney is Visiting Fellow in Accounting and Finance at Plymouth University, Peter Atrill is a freelance academic and author working with leading institutions in the UK, Europe and SE Asia. He was previously Head of Accounting and law and Head of Business and Management at the Plymouth University Business School