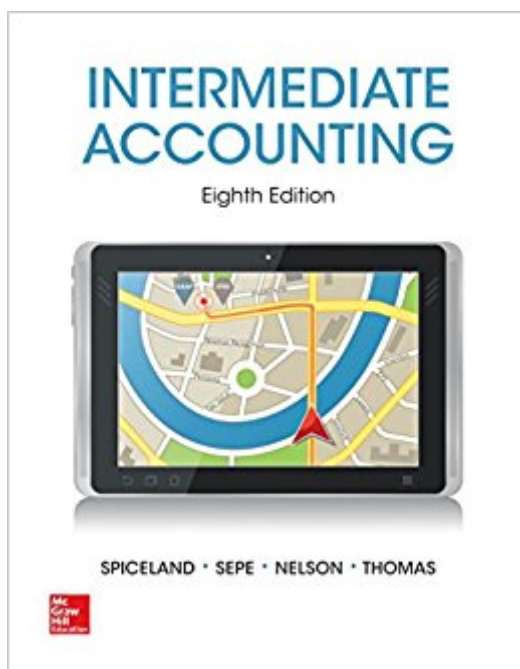


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INTERMEDIATE ACCOUNTING WITH AIR FRANCE-KLM 2013 ANNUAL REPORT



Synopsis

NOTE: This is a standalone book and doesn't include an access code. 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.

Book Information

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Wayne Thomas is the John T. Steed Chair in Accounting at the University of Oklahoma, where he teaches Introductory Financial Accounting to nearly 600 students per year. He received his bachelor's degree in accounting from Southwestern Oklahoma State University, and his master's and PhD in accounting from Oklahoma State University. Mark Nelson is the Eleanora and George Landew Professor of Accounting at Cornell University's Johnson Graduate School of Management, where he has been teaching Intermediate Accounting at the MBA level out of Spiceland's Intermediate Accounting for several years. He received his BBA degree from Iowa State University and his MA and PhD degrees from Ohio State University. David Spiceland is professor of

accounting at the University of Memphis, where he teaches intermediate accounting and other financial accounting courses at the undergraduate and master's levels. He received his BS degree in finance from the University of Tennessee, his MBA from Southern Illinois University, and his PhD in accounting from the University of Arkansas. Jim Sepe is an associate professor of accounting at Santa Clara University, where he teaches primarily intermediate accounting in both the undergraduate and graduate programs. Professor Sepe received his BS from Santa Clara University, MBA from the University of California at Berkeley, and PhD from the University of Washington.

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