

Intermediate Accounting Spiceland 7th Edition

Intermediate Accounting Intermediate Accounting Loose-leaf Intermediate Accounting Intermediate Accounting with Annual Report Intermediate Accounting Update Edition with CD-ROM, Net Tutor, Powerweb, Alternate Exercises and Problems Loose Leaf for Financial Accounting Financial Accounting Intermediate Accounting Loose Leaf for Intermediate Accounting Study Guide Volume 1 for Intermediate Accounting Financial Accounting Advanced Accounting Alternate Exercises and Problems for Use with Intermediate Accounting, Third Edition Loose Leaf Intermediate Accounting w/Annual Report +ALEKS 18 wk AC + Connect Plus Financial Accounting Fundamentals Intermediate Financial Accounting Loose Leaf Intermediate Accounting with Annual Report Intermediate Accounting Volume I (Ch 1-12) with Annual Report Loose Leaf Intermediate Accounting with Annual Report + Connect Plus Financial Accounting Principles of Accounting Volume 2 - Managerial Accounting Intermediate Accounting Stuttering MP Loose Leaf Intermediate Accounting Volume 1 with Annual Report Grady Wholesale Corporation Practice Set to accompany Intermediate Accounting Intermediate Accounting Advances in Accounting Education Advances in Quantitative Analysis of Finance and Accounting Principles of Accounting Volume 1 - Financial Accounting Fundamentals of Cost Accounting Financial Reporting & Analysis Auditing and Assurance Services Advanced Financial Accounting: Instructor's resource manual Intermediate Accounting Financial Accounting Intermediate Accounting Fundamentals of Advanced Accounting Financial Accounting Intermediate Accounting Financial Accounting

As recognized, adventure as well as experience just about lesson, amusement, as without difficulty as promise can be gotten by just checking out a books **Intermediate Accounting Spiceland 7th Edition** then it is not directly done, you could undertake even more vis--vis this life, roughly the world.

We give you this proper as with ease as simple pretension to get those all. We find the money for Intermediate Accounting Spiceland 7th Edition and numerous ebook collections from fictions to scientific research in any way. along with them is this Intermediate Accounting Spiceland 7th Edition that can be your partner.

Loose Leaf Intermediate Accounting with Annual Report Jun 16 2021 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. In late 2011, the SEC will announce its decision on whether large public companies in the U.S. will be able to choose whether to report under U.S. GAAP or IFRS or if all companies are anticipated to be reporting under IFRS in the near future. So, while there currently is considerable overlap between U.S. GAAP and IFRS, and that overlap is increasing as convergence continues, important differences remain. To help instructors deal with the challenging environment, the Spiceland team is committed to providing current, comprehensive and clear coverage of intermediate accounting. The 7th edition reflects this commitment with the following innovations.

Loose Leaf for Intermediate Accounting Feb 22 2022 The Spiceland/Nelson/Thomas/Winchel author team has created the new standard in Intermediate Accounting by providing students with the most accessible, comprehensive, and current Intermediate Accounting learning system. The rigorous yet readable approach has won over instructors across the country, while the conversational and consistent voice of this highly dedicated and deeply engaged author team has significantly improved student understanding. The Spiceland team is committed to providing current, comprehensive, and clear coverage of Intermediate Accounting, and the newest edition continues to leverage Connect as the premier digital teaching and learning tool on the market. Spiceland/Nelson/Thomas/Winchel's Intermediate Accounting excels in fully preparing students for the CPA exam and their future careers through the materials' highly acclaimed conversational writing style, carefully tuned pedagogy, and wealth of online tools. The authors help students develop a better understanding of both theoretical and practical concepts, guiding them to a more complete mastery of accounting principles.

Loose Leaf for Financial Accounting May 28 2022

Advances in Quantitative Analysis of Finance and Accounting Jul 06 2020

Financial Accounting Fundamentals Aug 19 2021

Intermediate Accounting Mar 26 2022 Intermediate Accounting by Donald Kieso, Jerry Weygandt, and Terry Warfield has always been, and continues to be, the gold standard. Through significant updates, the 18th Edition presents a refreshed, accessible, and modern approach with new perspectives that help connect students to the what, the why, and the how of accounting information. In the intermediate accounting course, it can be difficult for students to understand the technical details and retain and recall core course topics. To move beyond basic understanding, students work through new integrated practice right at the point of learning and high-quality assessment at varying levels, helping them to learn concepts more efficiently and create connections between topics and real-world application. Throughout the course, students also work through various hands-on activities including Critical Thinking Cases, Excel Templates, and Analytics in Action problems, all within the chapter context. These applications help students develop an accounting decision-making mindset and improve the professional judgement and communication skills needed to be successful in the profession. With Intermediate Accounting, 18th Edition, you will be able to spark efficient and effective learning, help create the bridge to student success, and inspire and prepare students to be the accounting professionals of tomorrow.

Financial Accounting Jun 24 2019

Loose Leaf Intermediate Accounting with Annual Report + Connect Plus Apr 14 2021 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. In late 2011, the SEC will announce its decision on whether large public companies in the U.S. will be able to choose whether to report under U.S. GAAP or IFRS or if all companies are anticipated to be reporting under IFRS in the near future. So, while there currently is considerable overlap between U.S. GAAP and IFRS, and that overlap is increasing as convergence continues, important differences remain. To help instructors deal with the challenging environment, the Spiceland team is committed to providing current, comprehensive and clear coverage of intermediate accounting. The 7th edition reflects this commitment with the following innovations.

Advances in Accounting Education Aug 07 2020 Advances in Accounting Education: Teaching and Curriculum Innovations investigates how teaching methods or curricula/programs in accounting can be improved.

Financial Accounting Aug 26 2019

Financial Accounting Nov 29 2019 In the new sixth edition, readers will be able to clearly see the relevance of accounting in their everyday lives. The authors introduce challenging accounting concepts with examples that are familiar to everyone, which helps build motivation to learn the material. Accounting issues are also placed within the context of marketing, management, IT, and finance.

Financial Accounting Apr 26 2022 "We've incorporated an enormous amount of feedback from over 700 reviewers, focus group, and symposium participants. The list of changes and improvements on the next few pages is testament to the many hours that reviewers spent thinking about and analyzing our earlier editions, helping us to make Financial Accounting the best book of its kind. Text was reduced in many places to simplify and clarify discussion. Feature stories, real-world examples, and ratio analyses in each chapter were updated to the most recent year. Financial statement effects were highlighted in the margin of all journal entries. Chapter Framework illustrations at the end of each chapter were modified to include Analysis in most chapters. Five self-study multiple-choice questions were added to the Chapter Framework illustration in each chapter. Five additional questions are available online"--

Auditing and Assurance Services Mar 02 2020 Developed by Helen Roybark of Radford University. New to the 4th edition, this companion resource offers students the opportunity to practice chapter material, reinforce key terms, and complete activities relating to the case study, "Townsend Office Supplies and Equipment."

Financial Accounting Mar 14 2021

Intermediate Accounting Jul 26 2019 *Intermediate Accounting* by Kieso, Weygandt, and Warfield is, quite simply, the standard by which all other intermediate texts are measured. Throughout the thirty years, and ten best-selling editions, the text has built a reputation for accuracy, comprehensiveness, and student success. This Updated Edition features and incorporates the 2005 FASB key accounting standards that have been updated since the original publication of "Intermediate Accounting, 11th Edition." The Updated Eleventh Edition maintains the qualities for which the text is globally recognized, and continues to be your students' gateway to the profession! Included in the package is the "Problem-Solving Survival Guide."

Grady Wholesale Corporation Practice Set to accompany Intermediate Accounting Oct 09 2020 Grady Wholesale Corporation is a reseller of electronics equipment such as personal computers, peripherals, and software. Grady purchases items in bulk from various manufacturers, repackages them into smaller lots and resells them to retailers for ultimate sale to consumers. The company maintains its financial records manually. "The books" consist of special journals for sales, purchases of merchandise (made on account), cash receipts, cash disbursements, and a general journal (for all transactions that do not fit into one of the above categories), a general ledger, and subsidiary ledgers for accounts receivable and accounts payable (for merchandise purchases). Grady's policy is to post entries made in the general journal to the general ledger on a daily basis. Entries made to the special journals (sales, purchases, cash receipts, and cash disbursements) are posted to the general ledger at the end of the month. However, the subsidiary ledgers are updated on a daily basis. Check numbers, sales order numbers, and invoice numbers are used as the reference numbers for posting purposes.

Alternate Exercises and Problems for Use with Intermediate Accounting, Third Edition Oct 21 2021

Advanced Accounting Nov 21 2021 *Advanced Accounting* delivers an in-depth, comprehensive introduction to advanced accounting theory and application, using actual business examples and relevant news stories to demonstrate how core principles translate into real-world business scenarios. Clearly defined and logically organized Learning Objectives aid in student comprehension, while highlighted Related Concepts illustrate how individual concepts fit into the larger picture. Short answer questions throughout the chapter allow students to test their knowledge before reaching the more in-depth end-of-chapter questions, promoting a deeper understanding of both technical and conceptual aspects of the field. Written by active accounting researchers, this text brings clarity and flexibility to the central ideas underlying business combinations, consolidated financial statements, foreign currency transactions, partnerships, non-profit accounting and more. This new Seventh Edition has been updated to reflect the latest changes to FASB and GASB standards, allowing students to build a skill set based on up-to-date practices. With a student-oriented pedagogy designed to enhance comprehension, promote engagement, and build real-world understanding, this user-friendly book provides an essential foundation in current advanced accounting methods and standards.

Intermediate Accounting Update Edition with CD-ROM, Net Tutor, Powerweb, Alternate Exercises and Problems Jun 28 2022 *Intermediate Accounting, 3e*, by Spiceland/Sepe/Tomassini will gain support in traditional and technology-driven accounting departments, especially those looking for a more concise, decision-making text that reinforces challenging concepts via CD-ROM. The revision of this text is based around a "Learning System." The revision of this "Learning System" was built on improving the clarity of the chapters, emphasizing more decision-making in order to prepare students for the changes taking place on the CPA exam, acknowledging the diversity of students and their learning styles by creating supplemental materials to assure the success of every student, and creating a consistent text and supplemental package for both students and instructor's giving us the best possible intermediate text on the market. Returning to the Third edition is the award winning "Coach" CD-ROM. The Coach CD-ROM is a multimedia product integrating audio and video clips, animated illustrations, cases, and alternative reading material that helps students comprehend some of the more difficult topics associated with intermediate accounting. Designed specifically for the Spiceland text, instructors and students will find these learning tools placed strategically throughout the text. This is the most comprehensive Learning System in *Intermediate Accounting*. At only 1120 pages (300 pages less than the average intermediate accounting text), Spiceland/S/T has not sacrificed content for pages. Instead, the authors have created a very flexible text with a student friendly writing style that focuses on explaining not just how to apply a procedure, but why it's applied.

Principles of Accounting Volume 2 - Managerial Accounting Feb 10 2021 A less-expensive grayscale paperback version is available. Search for ISBN 9781680922936. *Principles of Accounting* is designed to meet the scope and sequence requirements of a two-semester accounting course that covers the fundamentals of financial and managerial accounting. This book is specifically designed to appeal to both accounting and non-accounting majors, exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields. Each chapter opens with a relatable real-life scenario for today's college student. Thoughtfully designed examples are presented throughout each chapter, allowing students to build on emerging accounting knowledge. Concepts are further reinforced through applicable connections to more detailed business processes. Students are immersed in the "why" as well as the "how" aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization.

Intermediate Accounting Jan 12 2021

Fundamentals of Advanced Accounting Sep 27 2019 *Fundamentals of Advanced Accounting, 1e*, by Hoyle/Schaefer/Doupnik is ideal for those schools wanting to cover 12 chapters in their advanced Accounting course. Typically, this course covers 5-6 consolidations chapters, two foreign currency chapters, two partnership chapters, and 2-3 governmental and not-for-profit chapters. *Fundamentals of Advanced Accounting* will boast all the great talents of the *Advanced Accounting, 7e*, by Hoyle/Schaefer/Doupnik, including the incorporation of the latest FASB pronouncements, the integration of skill preparation for the new CPA exam (research, analysis, judgment, and communication), and finally - great authorship.

Fundamentals of Cost Accounting May 04 2020 The authors have kept the text concise by focusing on the key concepts students need to master. Opening vignettes & 'in action' boxes show realistic applications of these concepts throughout. Comprehensive end-of-chapter problems provide students with all the practice they need to fully learn each concept.

Intermediate Accounting Oct 28 2019 Adopters and reviewers praise *Intermediate Accounting, 4e*, by Spiceland/Sepe/Tomassini for its superior readability, strong supplements package/learning system, good EOC, real-world flavor, consistent quality; and high student engagement. SST 4e will gain support in both traditional and progressive accounting departments, especially those looking for a more concise, decision-making text that reinforces challenging concepts. At 1250 pages (200 pages shorter than the market leader), SST 4e has not sacrificed content for pages. Instead, the authors have created a flexible text with a student friendly writing style that focuses on explaining not only how to apply a procedure, but why it's applied. SST 4e is built around a "Learning System" designed to prepare students for the new CPA exam and the business world, by emphasizing decision making. Acknowledging the diversity of students and their learning styles, the authors have created a clear text and varied supplemental materials to aid the success of every student. SST 4e also provides a flexible and consistent supplemental package for instructors.

Intermediate Accounting with Annual Report Jul 30 2022 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. In late 2011, the SEC will announce its decision on whether large public companies in the U.S. will be able to choose whether to report under U.S. GAAP or IFRS or if all companies are anticipated to be reporting under IFRS in the near future. So, while there currently is considerable overlap between U.S. GAAP and IFRS, and that overlap is increasing as convergence continues, important differences remain. To help instructors deal with the challenging environment, the Spiceland team is committed to providing current, comprehensive and clear coverage of intermediate accounting. The 7th edition reflects this commitment with the following innovations.

Intermediate Financial Accounting Jul 18 2021 "Intermediate Financial Accounting Volume 1 by G. Arnold and S. Kyle, developed in collaboration by Athabasca University and Lyryx, is intended for a first course in Intermediate Financial Accounting, and presumes that students have already completed one or two Introductory Financial Accounting courses. The textbook reflects current International Financial Reporting Standards (IFRS), such as IFRS 15 – Revenue from Contracts With Customers. This textbook provides a review of introductory accounting concepts and covers all topics essential to a first level Intermediate Accounting course: the conceptual framework and current landscape of financial reporting; statements of financial position; comprehensive income; cash flows and shareholders' equity; cash and receivables; revenue; inventory; property, plant and equipment; intangible assets; and intercorporate investments. For those requiring preparation for CPA designation, competencies as outlined by the CPA are addressed in this textbook. For a detailed competency map, please contact us at info@lyryx.com. It also focuses on more difficult intermediate accounting topics that match prerequisite requirements for students advancing to a second level Intermediate Financial Accounting course. Topics that are covered in Advanced Financial Accounting courses, such as consolidations and foreign exchange, are not included here."--BCcampus website.

Intermediate Accounting Sep 07 2020 Lo/Fisher is praised for its readability and conversational writing style that helps students better understand difficult

concepts in Accounting. Lo/Fisher presents the how and why of reporting accounting information from within an easily-understood theoretical framework. Lo/Fisher has a clean layout that engages the reader with a clear writing style using plain English. This text is built on the current International Financial Reporting Standards (IFRS) and incorporates Accounting Standards for Private Enterprise (ASPE) where appropriate. Our philosophy is that when students understand the current standards, they will be able to analyze and interpret changes in the future. Note: You are purchasing a standalone product; MyAccountingLab does not come packaged with this content. Students, if interested in purchasing this title with MyManagementLab, ask your instructor for the correct package ISBN and Course ID. Instructors, contact your Pearson representative for more information. If you would like to purchase both the physical text and MyAccountingLab, search for: 0134145054 / 9780134145051 Intermediate Accounting, Vol. 1 Plus MyAccountingLab with Pearson eText -- Access Card Package, 3/e Package consists of: 0133865940 / 9780133865943 Intermediate Accounting, Vol. 1 0134193482 / 9780134193489 NEW MyAccountingLab with Pearson eText -- Valuepack Access Card -- for Intermediate Accounting, Vol. 1

Intermediate Accounting Nov 02 2022 Revised edition of Intermediate accounting, 2018.

Intermediate Accounting Volume I (Ch 1-12) with Annual Report May 16 2021 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. In late 2011, the SEC will announce its decision on whether large public companies in the U.S. will be able to choose whether to report under U.S. GAAP or IFRS or if all companies are anticipated to be reporting under IFRS in the near future. So, while there currently is considerable overlap between U.S. GAAP and IFRS, and that overlap is increasing as convergence continues, important differences remain. To help instructors deal with the challenging environment, the Spiceland team is committed to providing current, comprehensive and clear coverage of intermediate accounting. The 7th edition reflects this commitment with the following innovations.

Financial Reporting & Analysis Apr 02 2020 Using real-world examples to thoroughly involves readers with financial statements, Financial Reporting and Analysis, 9e builds skills in analyzing real financial reports through statements, exhibits, and cases of actual companies. Emphasis is placed on the analysis and interpretation of the end result of financial reporting – financial statements.

Intermediate Accounting Dec 31 2019 The bestselling book on intermediate accounting, Kieso is an excellent reference for practicing accountants and an invaluable resource for anyone entering the field. It integrates FARS/Codification exercises, cases, and simulations into the chapters. This introduces readers to the codification project. They'll learn how to leverage everyday accounting programs like Excel, GLS, and other computerized accounting software giving them a strong background in the tools needed in the accounting profession. New and existing content is arranged in a way to offer accountants a chance to review key concepts. New to This Edition: NEW IFRS content: Intermediate Accounting, 13e, includes, in 20 of the 24 chapters, a "Convergence Corner" feature that demonstrates to readers how international financial reporting standards apply to the main topics of the chapter. * Updated Appendix 24B provides a complete discussion of the international accounting and reporting environment, with the latest convergence developments. * Quick-hitting International Insights in the margins compare or contrast international standards with a point under discussion in the nearby text. * New end-of-chapter Questions in each chapter focus on international standards introduced in the chapter. These questions are marked with an icon for easy reference. * International Reporting Cases ask readers to analyze financial statements of international companies and apply analysis with the application of international standards. Updated Fair Value discussions: Fair value has been expanded at both the introductory level in Chapter 2 and in subsequent chapters where appropriate. The more thorough discussion in Chapter 2 lays the groundwork for expanded discussions in later chapters. The result is a solid understanding of fair value in the accounting profession today. FASB Codification: This edition integrates the new FASB Codification throughout. References to the accounting pronouncements replaced by a numbering system in each chapter linked to the new Codification. A list of Codification references at the end of each chapter links the bracketed numbers from the text to the Codification; this list also includes a reference to the preceding literature, for easing the transition to the new system. In addition, a handful of quick exercises in each chapter give readers opportunities for practice and simple research in the Codification. Revised End-of-Chapter Material: Names, numbers, and dates in all end-of-chapter materials, including brief exercises and problems, have been changed. Expanded CPA-prep Professional Simulations: Now be offering a complete online Wiley CPA prep course electronically. Updated real-world focus: This edition contains many new chapter-opening stories and "What Do the Numbers Mean?" boxes. Such applications join theory and practice, and demonstrate to readers the use of accounting in today's business world.

Study Guide Volume 1 for Intermediate Accounting Jan 24 2022 The Study Guide, written by the text authors, provides chapter summaries, detailed illustrations, and a wide variety of self-study questions, exercises, and multiple-choice problems (with solutions).

Stuttering Dec 11 2020 Stuttering: An Integrated Approach to Its Nature presents the most comprehensive textbook on the topic today, providing an overview of the etiology and development of stuttering and details, appropriate approaches to accurate assessment and treatment. Exploring a variety of practice settings, this core introductory book grounds all topics in a firm basis of the disorder's origin and nature. This edition has been thoroughly updated to address all current methodologies.

Advanced Financial Accounting: Instructor's resource manual Jan 30 2020

Intermediate Accounting Oct 01 2022

MP Loose Leaf Intermediate Accounting Volume 1 with Annual Report Nov 09 2020 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. In late 2011, the SEC will announce its decision on whether large public companies in the U.S. will be able to choose whether to report under U.S. GAAP or IFRS or if all companies are anticipated to be reporting under IFRS in the near future. So, while there currently is considerable overlap between U.S. GAAP and IFRS, and that overlap is increasing as convergence continues, important differences remain. To help instructors deal with the challenging environment, the Spiceland team is committed to providing current, comprehensive and clear coverage of intermediate accounting. The 7th edition reflects this commitment with the following innovations.

Financial Accounting Dec 23 2021 Don't you love those moments in your course when students are fully engaged? When the Aha! revelations are bursting like fireworks? The Financial Accounting author team has developed a concise and well-organized learning framework to show students that accounting consists of three major processes: measuring, communicating, and decision-making. By consistently tying each lesson into this framework, instructors can significantly improve student engagement and outcomes. For the fifth edition, the authors have retained popular digital features such as General Ledger Problems, Excel Simulations, and algorithmic end-of-chapter questions, while also including new content based on skills today's students need. New features in the fifth edition include Applying Excel problems, enhancing decision maker's content by developing auto-graded cases, and expanding video content with new Concept Overview Videos. Building on the success of the first four editions of Financial Accounting, this new edition will motivate, engage, and challenge students. Paired with the market-leading power of the Connect platform, Spiceland, Thomas, Herrmann, Financial Accounting will truly illuminate the financial accounting course for each student.

Loose-leaf Intermediate Accounting Aug 31 2022 Rated the most satisfying textbook by students in independent research, Spiceland/Sepe/Nelson's Intermediate Accounting, 6th Edition, has the quality, flexibility, and attention to detail students need to master a challenging subject. It's your Vehicle to Success in the Intermediate Accounting course and beyond! Spiceland/Sepe/Nelson provides a decision maker's perspective to emphasize the professional judgment and critical thinking skills required of accountants today. Reviewers, instructors, and student users of Spiceland have enthusiastically embraced the relaxed, conversational writing style that engages students in an enjoyable and effective learning experience. In addition, accounting's preeminent textbook website provides students a wide variety of electronic learning resources, including iPod content. Study Guide, Instructor's Manual, Solutions Manual, Testbank, and Website content are all created by authors, ensuring seamless compatibility throughout the Spiceland learning package. The end-of-chapter material is also written by the author team and tested in their own classes before being included in Intermediate Accounting. Few areas see the kind of rapid change that accounting does, and the Spiceland team is committed to staying current. The sixth edition fully integrates all the latest FASB Standards, and the authors are committed to keeping you updated with all relevant content changes throughout the edition.

Loose Leaf Intermediate Accounting w/Annual Report +ALEKS 18 wk AC + Connect Plus Sep 19 2021 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. In late 2011, the SEC will announce its decision on whether large public companies in the U.S. will be able to choose whether to report under U.S. GAAP or IFRS or if all companies are anticipated to be reporting under IFRS in the

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Principles of Accounting Volume 1 - Financial Accounting Jun 04 2020 The text and images in this book are in grayscale. A hardback color version is available. Search for ISBN 9781680922929. Principles of Accounting is designed to meet the scope and sequence requirements of a two-semester accounting course that covers the fundamentals of financial and managerial accounting. This book is specifically designed to appeal to both accounting and non-accounting majors, exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields. Each chapter opens with a relatable real-life scenario for today's college student. Thoughtfully designed examples are presented throughout each chapter, allowing students to build on emerging accounting knowledge. Concepts are further reinforced through applicable connections to more detailed business processes. Students are immersed in the "why" as well as the "how" aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization.