



Principles of Financial Accounting

Belverd E. Needles, Marian Powers

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Needles/Powers' PRINCIPLES OF FINANCIAL ACCOUNTING is continuously evolving to meet the needs of today's learner. This edition's new structure is based on research about the best way to deliver content to students and to mirror the way instructors have told us they teach! The chapters have been organized into the Three Section Approach, which helps students more easily digest the content. The first section is Concepts and focuses on the overarching accounting concepts that require consistent reiteration throughout the course. With a clear understanding of the concepts, students can proceed to the second section--Accounting Applications. Here students practice the application of accounting procedures with features like "Apply It" and a new transaction analysis model, which breaks down the transaction in a simple, visual format. Finally, students move to section three, Business Applications. This section illustrates how the concepts and procedures are used to make business decisions. Real company examples are used throughout the chapter to show students the relevance of accounting. This logical progression through the material is further supported in the online environment in CengageNOW with TriLevel Problems. These problems mirror the Three Section Approach and connect the sections to facilitate a more complete understanding. These substantial changes will make students more efficient learners and prepare them to face a business world increasingly complicated by ethical issues, globalization, and technology.

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