



Study Guide for Wahlen/Jones/Pagach's Intermediate Accounting Reporting Analysis

By James M. Wahlen, Jefferson P. Jones, Donald Pagach



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This guide is designed to assist students in comprehending the concepts and principles in the text, and includes chapter overviews and practice assignments, as well as additional student resources. Solutions are available in the guide so students can assess their work and be sure they are on the right track.

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- Sales Rank: #1752867 in Books
- Brand: Brand: Cengage Learning
- Published on: 2012-05-25
- Original language: English
- Number of items: 1
- Dimensions: 11.00" h x 8.25" w x 1.25" l, 2.15 pounds
- Binding: Paperback
- 624 pages

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Editorial Review

About the Author

Dr. James M. Wahlen is the James R. Hodge Chair, Professor of Accounting, and the Chairman of the Accounting Department at the Kelley School of Business at Indiana University. He received his Ph.D. from the University of Michigan and has served on the faculties of the University of Chicago, the University of North Carolina at Chapel Hill, INSEAD, the University of Washington, and Pacific Lutheran University. Dr. Wahlen's teaching and research interests focus on financial accounting, financial statement analysis, and the capital markets. His research investigates earnings quality and earnings management, earnings volatility as an indicator of risk, fair value accounting for financial instruments, accounting for loss reserve estimates by banks and insurers, stock market efficiency with respect to accounting information, and testing the extent to which future stock returns can be predicted with earnings and other financial statement information. His research has been published in a wide array of academic and practitioner journals in accounting and finance. Dr. Wahlen has public accounting experience in both Milwaukee and Seattle and is a member of the American Accounting Association. He has received numerous teaching and research awards during his career. Dr. Wahlen is also a co-author of *FINANCIAL REPORTING, FINANCIAL STATEMENT ANALYSIS, AND VALUATION: A STRATEGIC PERSPECTIVE*, 8E. In his free time, he loves outdoor sports (biking, hiking, skiing, golf), cooking (and, of course, eating), and listening to rock music (especially if it is loud and live).

Dr. Jefferson P. Jones is an Associate Professor of Accounting in the School of Accountancy at Auburn University. He received his Bachelor's in Accounting and Master of Accountancy degrees from Auburn University and his Ph.D. from Florida State University. His research interests focus on financial accounting, specifically investigating the quality of reported accounting information, and accounting education. He has published articles in numerous journals, including *Advances in Accounting*, *Review of Quantitative Finance and Accounting*, *Issues in Accounting Education*, *International Journal of Forecasting*, and *The CPA Journal*. Dr. Jones has received numerous teaching awards, including the Auburn University Beta Alpha Psi Outstanding Teaching Award (eight times); the Auburn University Outstanding Master of Accountancy Professor Teaching Award (five times); the Auburn University Outstanding Distance Master of Accountancy Teaching Award (three times); and the Auburn University College of Business McCartney Teaching Award. In addition, he has made numerous presentations around the country on research and pedagogical issues. He holds a CPA certificate in the state of Alabama (inactive) and is a member of the American Accounting Association, the American Institute of Certified Public Accountants (AICPA), and the Alabama Society of CPAs (ASCPA). He has public accounting experience as an auditor for Deloitte and Touche. Dr. Jones is also a co-author of *CORNERSTONES OF FINANCIAL ACCOUNTING*. He is married, has two children, and enjoys playing golf and watching college football.

Dr. Donald P. Pagach is Professor of Accounting at the Poole College of Management at North Carolina State University. He received his Bachelor's in Accounting and Masters of Accountancy degree from the University of Wisconsin-Madison, and his Ph.D. from Florida State University. His research interests focus on financial accounting and enterprise risk management, with a specific focus on forecasting and financial statement analysis. He has published articles in numerous journals, including *Journal of Accounting Research*, *Contemporary Accounting Research*, *Journal of Accounting, Auditing and Finance*, and *The CPA Journal*. Dr. Pagach has been named a University Outstanding Teacher and has received research awards for his research on Enterprise Risk Management. Previously, Dr. Pagach taught at Louisiana State University and has had public accounting experience working for Coopers and Lybrand as an auditor. He holds a CPA

certificate in the state of North Carolina and is a member of the American Accounting Association, the American Institute of Certified Public Accountants (AICPA), and the International Accounting Section. Dr. Pagach is married, has three children, and enjoys traveling, especially if the trip includes a beach.

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