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originally published in 1997 the principal object of the editors in compiling this collection of robert r sterling s work was to make more of his publications accessible in a convenient form to the academic and professional accounting communities and to current and future generations of accounting students while it is not a complete portfolio of his published work to date this anthology contains all of sterling s major articles through his long term quest for a science of accounting sterling sought to bring together accounting educators practitioners regulators and researchers in order to identify credible advancements in accounting knowledge authoritative changes to accounting practice and transforming improvements to accounting education

this fourth edition provides the most basic information needed to understand accounting and treats the most current issues in accounting principles practices and procedures it is both an introductory text for the practitioner who is not versed in the ways of accounting and an update for those who have some basic knowledge of accounting

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