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- Hoyle's Fundamentals of Advanced Accounting is ideal for those schools wanting to cover 12 chapters in their Advanced Accounting course instead of the entirety of Hoyle's Advanced Accounting. - The text continues to show the development of financial reporting as a product of intense and considered debate that continues today and will into the future.

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2. The accrual basis of accounting generally provides a better indication of company performance and financial condition than does the cash basis. Also, the accrual basis increases the comparability of financial statements from one period to the next. Thus, business decision makers generally prefer the accrual basis.

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