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New Co-Author: David E. Stout has joined the Blocher author team for the fourth edition. Dr. Stout brings years of teaching experience at Rider University, Villanova University, and most recently Youngstown State University, to this new edition. He served previously as editor of Issues in Accounting Education and serves currently as an Associate Editor of the Journal of Accounting Education. David earned his Ph.D. (1982) from the University of Pittsburgh and teaches primarily in the cost/managerial accounting area.

New brief exercises (10-12 per chapter) provide a valuable resource for the instructor to ask short questions, most of which require a short calculation. These can be used to assess student preparation of the material or to begin the class discussion with some focused questions on the chapter material. In contrast to the questions, the brief exercises focus on calculation; in contrast to the exercises, they can be used in class without prior assignment to the students.