



# Loose-Leaf Essentials of Advanced Financial Accounting

By Richard Baker, Theodore Christensen, David Cottrell

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### Editorial Review

#### About the Author

Professor Cottrell joined the faculty at Brigham Young University in 1991. He currently serves as the Associate Director of the School of Accountancy. Prior to coming to BYU he spent five years at The Ohio State University, where he earned his PhD. Before pursuing a career in academics he worked as an auditor and consultant for the firm of Ernst & Young in its San Francisco office. At BYU, Professor Cottrell has developed and taught courses in the School of Accountancy, the MBA program, and the Finance program. He has won numerous awards from the alumni and faculty for his teaching and curriculum development. He has received the Outstanding Professor Award in the college of business as selected by the students in the Finance Society; he has received the Outstanding Teaching Award as selected by the Marriott School of Management; and he is a four-time winner of the collegewide Teaching Excellence Award for Management Skills, which is selected by the Alumni Board of the Marriott School of Management at BYU. Professor Cottrell also has authored many articles about accounting and auditing issues. His articles have been published in *Issues in Accounting Education*, *Journal of Accounting Case Research*, *Quarterly Review of Distance Education*, *Journal of Accountancy*, *The CPA Journal*, *Internal Auditor*, *The Tax Executive*, and *Journal of International Taxation*, among others.

Ted Christensen has been a faculty member at Brigham Young University since 2000. Prior to coming to BYU, he was on the faculty at Case Western Reserve University for five years. He received a BS degree in accounting at San Jose State University, a MAcc degree in tax at Brigham Young University, and a PhD in accounting from the University of Georgia. Professor Christensen has authored and coauthored articles published in many journals including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Accounting Organizations and Society*, *Journal of Business Finance & Accounting*, *Accounting Horizons*, and *Issues in Accounting Education*. Professor Christensen has taught financial accounting at all levels, financial statement analysis, both introductory and intermediate managerial accounting, and corporate taxation. He is the recipient of numerous awards for both teaching and research. He has been active in serving on various committees of the American Accounting Association and is a CPA.

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