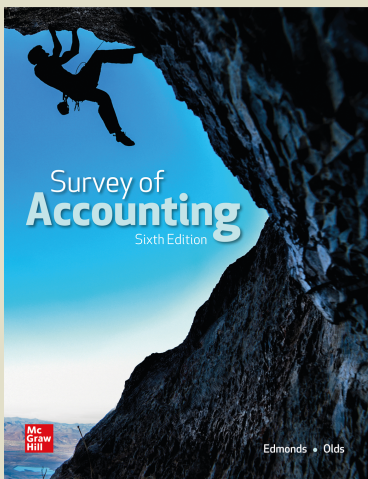


List of Changes



Survey of Accounting 6th Edition

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As discussed in the "Note from the Authors," this text adds a Set B of exercises and problems. The new Set B is accompanied by instructor and student Active Learning Worksheets. (For more details refer to the "Note from the Authors.") This edition also includes new and improved lecture video content. Data analytics were used to identify areas of underperforming video content. As a result, an already high-quality video textbook was made even better. (Again, the details are explained more fully in the "Note from the Authors.")

We also added two new appendices. Appendix C provides the financial statements and other selected data from the annual report of Target Corporation. You no longer have to send your students to the Internet to find the essential elements of the Company's annual report. Instead, this information is now incorporated directly in the text. Appendix D provides coverage of data analytics including coverage of key features of Tableau big data software. This appendix includes a simple exercise that requires students to use the power of Tableau to solve a business problem.

Finally, we made improvements to the statements model that is used throughout the text. The first row of the model now includes the titles of each statement. This change will improve the students' ability to identify the particular statements that are affected by accounting events.

The revision also includes many more changes aimed at improving clarity and maintaining currency. A chapter-by-chapter list of these updates is provided as follows.

SEE LIST OF CHANGES ATTACHED.

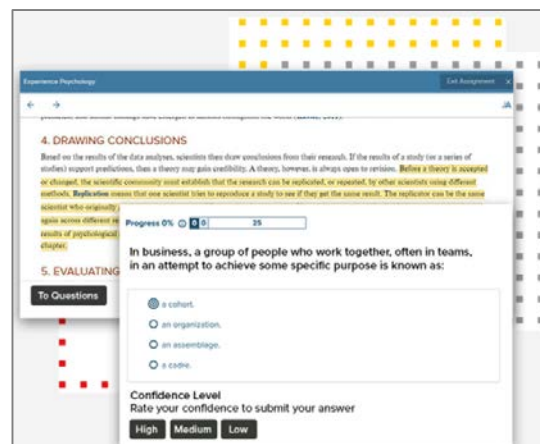
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New Video Content – This edition also includes new and improved lecture video content. Data analytics were used to identify areas of underperforming video content. As a result, an already high-quality video textbook was made even better.



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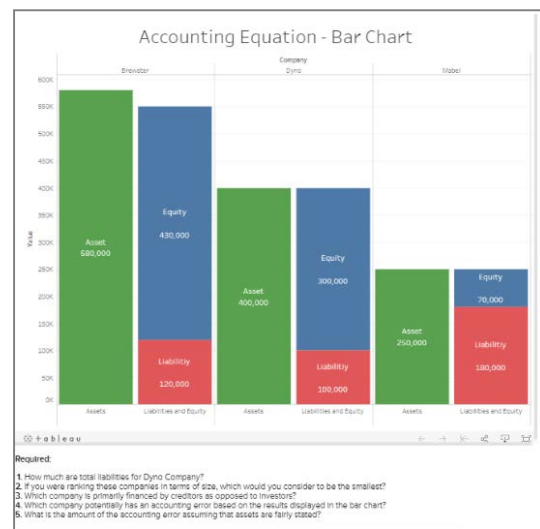


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Changes to Edmonds: Survey of Accounting, 6e

Chapter 1: An Introduction to Accounting

- Revised Curious Accountant 1 & 2 content.
- Revised Focus on International Issues text box that includes IFRS coverage.
- New Reality Bytes feature.
- Updated exercises, problems, and cases.

Chapter 2: Accounting for Accruals and Deferrals

- Updated Curious Accountant content.
- Revised Reality Bytes feature.
- Updated Exhibit 2.8 with new real-world data.
- Updated exercises, problems, and cases.

Chapter 3: Accounting for Merchandising Businesses

- Updated Curious Accountant content.
- Updated Exhibit 3.1 with new real-world data.
- Updated exercises, problems, and cases.

Chapter 4: Internal Control, Accounting for Cash, and Ethics

- Revised Curious Accountant content.
- Updated exercises, problems, and cases.

Chapter 5: Accounting for Receivables and Inventory Cost Flow

- Revised Curious Accountant content.
- Revised Reality Bytes feature.
- Updated exercises, problems, and cases.

Chapter 6: Accounting for Long-Term Operational Assets

- Updated Curious Accountant content.
- Updated Exhibit 6.8 with new real-world data.
- Updated exercises, problems, and cases.

Chapter 7: Accounting for Liabilities

- Revised Curious Accountant content.
- Updated Reality Bytes feature.
- Updated exercises, problems, and cases.

Chapter 8: Proprietorships, Partnerships, and Corporations

- Revised Curious Accountant content.
- Revised Reality Bytes feature.
- Updated Focus on International Issues text box that includes IFRS coverage.
- Updated exercises, problems, and cases.

Chapter 9: Financial Statement Analysis

- Revised Curious Accountant content.
- Updated Reality Bytes feature.
- Updated exercises, problems, and cases.

Chapter 10: An Introduction to Management Accounting

- Revised Curious Accountant content.
- Updated exercises, problems, and cases.

Chapter 11: Cost Behavior, Operating Leverage, and Profitability Analysis

- Revised Curious Accountant content.
- Updated Reality Bytes feature.
- Updated exercises, problems, and cases.

Chapter 12: Cost Accumulation, Tracing, and Allocation

- Updated Reality Bytes feature.
- Updated exercises, problems, and cases.

Changes to Edmonds: Survey of Accounting, 6e

Chapter 13: Relevant Information for Special Decisions

- Revised Curious Accountant content.
- Updated Reality Bytes 1 feature.
- New Reality Bytes 2 feature.
- Updated exercises, problems, and cases.

Chapter 14: Planning for Profit and Cost Control

- Updated Curious Accountant content.
- Updated Reality Bytes feature.
- Updated Focus on International Issues text box that includes IFRS coverage.
- Updated exercises, problems, and cases.

Chapter 15: Performance Evaluation

- Revised Curious Accountant content.
- Revised Reality Bytes feature.
- Updated exercises, problems, and cases.

Chapter 16: Planning for Capital Investments

- Updated Curious Accountant content.
- Updated Reality Bytes feature.
- Updated exercises, problems, and cases.

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