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While many texts characterize themselves as having either a user approach or a preparer approach, Williams, Financial Accounting is written for faculty who want to strike a balance between these approaches. Business majors will find relevance in the Ethics, Fraud & Corporate Governance, Your Turn and Case in Point boxes throughout the chapters while accounting majors will receive a firm grounding in accounting basics that will prepare them for future accounting courses. The authors made data driven revisions focusing on where students were struggling and updated content accordingly. Updates have also been made to the high-quality end of chapter problems and real-world examples.