Advanced Accounting

Volume 2

R. D. BALOCATING, CPA, MBA

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THE BOOK

Advanced Accounting (Volume 2) aims to facilitate comprehension of advanced topics in financial accounting and reporting. With its author mindful of current trends in tertiary education, this book employs an outcomes-based approach to the teaching-learning process through its meticulous presentation of lessons, logical organization of chapters, and careful alignment of test items with the learning objectives.

THE AUTHOR

RENANTE D. BALOCATING is a certified public accountant. He obtained his Bachelor of Science in Accountancy from Luzon Colleges and Master of Business Administration from Lyceum Northwestern University. He is presently pursuing his Doctor of Philosophy major in Business Administration at Virgen Milagrosa University Foundation in San Carlos City, Pangasinan. He is a member of the Philippine Institute of Certified Public Accountants (PICPA) and is affiliated with the Pangasinan Chapter which he has served in various capacities as Director for Education Sector (2011–2012), Vice President for Membership (2012–2013, 2014–2015, and 2015–2016), Executive Vice President (2016–2017), and current President (2017–2018). A member of the National Association of Certified Public Accountants in Education (NACPAE) and the Institute of Internal Auditors-Philippines (IIA-P), he is also a business partner in and a reviewer at Nation's Finest CPA Review Center in Baguio City.

As a CPA-educator, the author has handled Advanced Accounting and Practical Accounting Problems 2 review classes since 2001. His passion for his profession and teaching vocation had earlier driven him to write an advanced accounting book that could best serve the needs of accountancy students and CPA board examinees. This volume is the realization of that dream.

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