



Financial Reporting and Analysis (Irwin Accounting)

By Lawrence Revsine, Daniel Collins, Bruce Johnson, Fred Mittelstaedt, Leonard Soffer

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Financial Reporting & Analysis (FR&A) by Revsine/Collins/Johnson/Mittelstaedt emphasizes both the process of financial reporting and the analysis of financial statements. This book employs a true "user" perspective by discussing the contracting and decision implications of accounting and this helps readers understand why accounting choices matter and to whom. Revsine, Collins, Johnson, and Mittelstaedt train their readers to be good financial detectives, able to read, use, and interpret the statements and-most importantly understand how and why managers can utilize the flexibility in GAAP to manipulate the numbers for their own purposes. Significantly, the new edition emphasizes the differences and similarities between GAAP and IFRS, which is a critical component of this course.

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Editorial Review

About the Author

Clinical Professor of Accounting, Booth School of Business, The University of Chicago; BS 1977, University of Illinois at Urbana, MBA 1981, Kellogg School of Management, Northwestern University, Ph.D. 1991, University of California at Berkeley.

Leonard Soffer rejoined the faculty of the University of Chicago in 2007. He was previously an Associate Professor of Accounting and Associate Dean of the Honors College at the University of Illinois at Chicago, where he was named the Accounting Professor of the Year. He also has served on the faculty of Northwestern University's Kellogg School of Management.

Professor Soffer has taught financial reporting, managerial accounting, and corporate valuation courses to both MBAs and Executive MBAs. He previously taught the consolidations and foreign currency translation modules of a nationally recognized CPA review course. He also teaches a financial reporting course to executive education students.

Professor Soffer's research focuses on the use of accounting information and analyst reports, particularly in the context of corporate valuation. His research has been published in *The Journal of Accounting Research*, *The Review of Accounting Studies*, *Contemporary Accounting Research*, *Accounting Horizons*, *Managerial Finance*, and *The Review of Accounting and Finance*. He is a co-author of the book *Financial Statement Analysis: A Valuation Approach*.

Professor Soffer is a member of the American Accounting Association, The American Institute of Certified Public Accountants, and the Illinois CPA Society. He served for 12 years on the Accounting Principles Committee of the Illinois CPA Society, and chaired or cochaired the committee for three years. Before entering academia, Professor Soffer worked in accounting and finance positions, most recently in the Mergers and Acquisitions group of USG Corporation. He was a winner of the prestigious Elijah Watt Sells Award for his performance on the Uniform CPA Exam.

At the time of his passing in 2007, Lawrence Revsine was the John and Norma Darling Distinguished Professor of Financial Accounting, Kellogg Graduate School of Management, Northwestern University. A graduate of Northwestern University, he joined its accounting faculty in 1971.

Larry was a leading authority on various financial reporting issues and published more than 50 articles in top academic journals. He was a consultant to the American Institute of Certified Public Accountants, the Securities and Exchange Commission, and the Financial Accounting Standards Board and served on the Financial Accounting Standards Advisory Council. He was also a consultant to industry on external reporting issues and regulatory cases and taught extensively in management development and continuing education programs in the United States and abroad.

Larry was a master at making accounting come alive in the classroom. He had an uncommon knack for creating a sense of mystery and excitement about seemingly mundane accounting topic. Each class had a clear message that Larry delivered with great energy and enthusiasm. And each class was sprinkled with anecdotes conveyed with an element of wit that only Larry could pull off. It was his deep understanding of the subject matter and his dynamic delivery that endeared him to so many Kellogg students over the years. Among the many awards he received for teaching excellence are: the American Accounting Association's

Outstanding Educator Award; the Illinois CPA Society's Outstanding Educator Award; the Sidney J. Levy Teaching Award, presented by the Kellogg Dean's Office; and the 1995 Reunion Class Alumni Choice Faculty Award, given to the Kellogg faculty member who has had the greatest impact on the professional and personal lives of Kellogg alums.

Larry was passionate about changing the way financial accounting is taught, and he was the driving force behind this book. As you read this book, listen carefully and you will hear his voice echo from every page.

Deloitte Foundation Professor of Accountancy, Mendoza College of Business, University of Notre Dame; BS 1979, MS 1982, Illinois State University, Ph.D. 1987, University of Illinois at Urbana

Fred Mittelstaedt joined the University of Notre Dame faculty in 1992. He has served as the Department of Accountancy chairman since 2007. Prior to coming to Notre Dame, he held a faculty appointment at Arizona State University.

Professor Mittelstaedt has taught financial reporting courses to undergraduates, masters in accountancy students, MBAs, and Executive MBAs. While at Notre Dame, he has received the Kaneb Undergraduate Teaching Award and the Arnie Ludwig Executive MBA Outstanding Teacher Award.

His research focuses on financial reporting and retirement benefit issues and has been published in the *Journal of Accounting and Economics*, *The Accounting Review*, *Review of Accounting Studies*, *the Journal of Pension Economics and Finance*, and several other accounting and finance journals. He is a reviewer for numerous academic journals and has served on the Editorial Advisory and Review Board for *The Accounting Review*. In addition, he has testified on retiree health benefit issues before the U.S. House of Representatives Committee on Education and the Workforce.

Professor Mittelstaedt is a past president of the Federation of Schools of Accountancy (FSA), and he received the FSA 2016 Joseph A. Silviso Award for his contributions to accounting education. He is a member of the American Accounting Association and the American Institute of Certified Public Accountants. Prior to joining academia, he was an auditor with Price Waterhouse & Co. and received an Elijah Watt Sells Award for exceptional performance on the Uniform CPA Exam.

Henry B. Tippie Research Chair in Accounting, Tippie College of Business, The University of Iowa; BBA 1968, Ph.D. 1973, The University of Iowa

Professor Collins was the recipient of the University of Iowa Board of Regents Award for Faculty Excellence in 2000 and the American Accounting Association (AAA) Outstanding Educator Award in 2001. In 2016, Professor Collins received the Distinguished PhD Mentoring Award from the Financial Accounting and Reporting section of the AAA. His research focuses on the role of accounting numbers in equity valuation, earnings management, and the relation between firms' corporate governance mechanisms and cost of equity and debt financing. A frequent contributor to the top academic accounting journals, he has been recognized as one of the top 10 most highly cited authors in the accounting literature over the past 20 years.

Professor Collins has served on the editorial review boards of the *Journal of Accounting Research* and the *Journal of Accounting and Economics*. He has also served as associate editor of *The Accounting Review* and as director of publications for the AAA. Professor Collins has served on numerous AAA committees, including the Financial Accounting Standards Committee, and has chaired the Publications Committee, the National Program Committee, and the Doctoral Consortium Committee. He also served on the Financial

Accounting Standards Advisory Council.

A member of the American Accounting Association, Professor Collins is a frequent presenter at research colloquia, conferences, and doctoral consortia in the United States, Australia, and Europe. He has also received outstanding teaching awards at both Michigan State University and The University of Iowa.

Sidney G. Winter Professor of Accounting, Tippie College of Business, The University of Iowa; BS 1970, University of Oregon, MS 1973, Ph.D. 1975, The Ohio State University

W. Bruce Johnson joined the University of Iowa faculty in 1988 and has served as director of its McGladrey Institute for Accounting Education and Research, accounting group chairman, and associate dean for graduate programs. In the latter position, he was responsible for Iowa's MBA and Executive MBA programs. Professor Johnson previously held faculty appointments at the University of Wisconsin, Northwestern University, the University of Chicago, and the China European International Business School (CEIBS).

His teaching and research interests include corporate financial reporting, financial analysis, value-driven management systems and investment strategies, executive compensation practices, and forensic accounting. He received the Gilbert P. Maynard Award for Excellence in Accounting Instruction and the Chester A. Phillips Outstanding Professor Award.

A well-respected author, Professor Johnson's articles have appeared in numerous scholarly publications and in academic and professional journals. He has served on the editorial boards of several academic journals and as a litigation consultant on financial reporting matters. He is a former member of the Financial Reporting Executive Committee (FinREC) of the American Institute of Certified Public Accountants and past president of the Financial Reporting and Accounting Section (FARS) of the American Accounting Association (AAA). He has also served as a research consultant to the Financial Accounting Standards Board and on the Research Advisory, Professional Practice Quality, and Outstanding Educator committees of the AAA. He is a member of the AAA and Financial Executives International. He was formerly senior vice president for Equity Strategy at SCI Capital Management, a money management firm.

Users Review

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