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Robert Libby, Patricia Libby, Frank Hodge. Libby/Libby/Hodge wrote this text based on their belief that the subject of financial accounting is inherently interesting, but financial accounting textbooks are often not. They believe most financial accounting textbooks fail to demonstrate that accounting is an exciting field of study and one that is important to future careers in business.

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Robert Libby is the David A. Thomas Professor of Management at the Johnson Graduate School of Management at Cornell University, where he teaches the introductory financial accounting course. He previously taught at the University of Illinois, Pennsylvania State University, University of Texas at Austin, University of Chicago, and University of Michigan.

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