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contents part 1 financial accounting the nature and purpose of accounting basic accounting concepts the balance sheet basic accounting concepts the income statement accounting records and systems revenue and monetary assets cost of sales and investories long lived assets and their amortization sources of capital debt guide students through the new syllabus with a full colour revised edition of a well known and trusted title and prepare them for post secondary and professional studies in accounting ensure students understand a range of theoretical and practical techniques used in accounting enable students to participate more effectively and responsibly in today s business environment and improve management of budgeting savings and investment navigate the revised syllabus with ease with a book matching the structure and coverage as well as including a detailed section on the student based assessment with an annotated example to help students when planning their own prepare for examinations with the helpful hints feature containing study tips practice tips and examiner tips practice questions are also included in the student etextbook make topics relatable with case studies included management accounting 6e this book will be welcomed by students and academics alike the text is easy to read and well laid out the case studies are very helpful and it is supplemented by a good range of quality supporting material christopher coles department of accounting and finance university of glasgow a hugely enjoyable and informative book with an international focus eleimon gonis university of the west of england bristol financial accounting is the ideal book for anyone with little prior knowledge or who is new to this subject area the book retains the clear writing style and unique international focus which led to the success of previous editions this approach enables the teaching of financial accounting in a way that is not country specific this fully updated text uses the international financial reporting standards ifrs as its framework to explain key concepts and practices while linking them with contemporary real life examples from around the world what s new fully updated to reflect the extensive changes that have occurred in the three years since writing the fifth edition expanded discussion of accounting by smes and partnerships chapter 4 new discussion on capital maintenance chapter 8 added material on integrated reporting and sustainability chapter 6 expanded discussion of revenue recognition including reference to ifrs 15 chapter 8 the text is ideal for undergraduates and mba students worldwide taking a first course in financial accounting visit pearsoned coluk alexander to find valuable online resources for both students and lecturers including an instructor's manual and full set of power point slides david alexander is professor emeritus of accounting at the university of birmingham business school england christopher nobes is professor of accounting at royal holloway university of london england he is also professor at the university of sydney and adjunct professor at the norwegian business school from 1993 to 2001 he was a member of the board of the international accounting standards committee any book on solved problems would be welcome by the students as they dread the unsolved problems the most problems and solutions in advanced accountancy vol i and ii is the result of realization of the same fact however this book will serve its purpose the best if before referring to it the students have attempted to solve the questions on their own the book has been designed specially to serve as a complementary set to the textbook advanced accountancy vol i and ii authored by the same team as dr s n maheshwari and dr s k maheshwari it contains detailed solutions to all the practical problems given at the end of each chapter in advanced accountancy as also solutions to the problems set at the recent university and professional examinations special feature of the book is that the problems have been properly graded financial accounting 6th edition presents accounting in a cutting edge interactive digital format designed to motivate students by taking the road blocks out of self study and to facilitate mastery though drill and skill practice available as a full colour printed textbook with an interactive ebook code this text enables every student to master concepts and succeed in assessment and supports lecturers with an extensive and easy to use teaching and learning package accounting bookkeeping chapter 1 an introduction to accounting chapter 2 the recording process chapter 3 accrual accounting concepts chapter 4 inventories chapter 5 reporting and analysing inventory chapter 6 accounting subsystems chapter 7 reporting and analysing cash and receivables chapter 8 reporting and analysing non current assets chapter 9 reporting and analysing liabilities chapter 10 reporting and analysing equity chapter 11 statement of cash flows chapter 12 financial statement analysis and decision making chapter 13 analysing and integrating gaap chapter 14 technology concepts chapter 15 introduction to management accounting chapter 16 cost accounting systems chapter 17 cost volume profit relationships chapter 18 budgeting chapter 19 incremental analysis and capital budgeting appendix time value of money fixed assets can be one of the largest asset groups within an organization and requires special accounting that differs from the accounting used for any other assets the fixed asset accounting book comprehensively addresses every gaap and ifrs accounting rule related to these crucial assets including interest capitalization asset retirement obligations

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depreciation impairment and disposal the book delves into many other areas of interest to the accountant including the record keeping controls policies and procedures measurements asset tracking and auditing procedures related to fixed assets in short fixed asset accounting is the go to source for all accounting issues related to fixed assets this successful book continues to provide accountants with an understanding of the fundamental concepts necessary to use accounting effectively the sixth edition offers new discussions on ifrs including new codification numbers examples of ifrs financial statements and additional exercises a look at more recent frauds such as the bernie madoff scandal have been added enhanced discussions of ethics and international accounting are presented the coverage of non cash items and their impact on decision making has been expanded in addition comprehensive case studies and problems help accountants tie the material together the sixth edition of this well respected intermediate text continues to provide the best conceptual and theoretical coverage in intermediate accounting by doing so students learn to understand perform and critically evaluate accounting practices and procedures the focus of this revision is to make the text as student friendly as possible work more effectively and gauge your progress along the way this study guide is designed to accompany pratt s financial accounting in an economic context 6th edition it helps students review and apply their understanding of concepts discussed in the main text each chapter contains a detailed review of key concepts multiple choice questions practice problems and solutions by focusing on three elemental themes economic factors measurement issues and decision making perspective jamie pratt s financial accounting in an economic context 6th edition provides an enlightening coverage of financial accounting from an economic perspective at once tightening the conceptual framework while enriching the essential contextual relevance of principles every business manager needs to understand financial accounting 6th edition continues the strong reputation established by this leading australian text as the most comprehensive book for students studying introductory accounting at either undergraduate or postgraduate programs the new edition is ideal for accounting and non accounting majors alike illustrating the applications of accounting and its role in making business decisions accordingly material on the accounting process and the regulatory environment has been thoroughly updated in line with the new ifrss and the equivalent australian accounting standards the previous editions were renowned for the number of exercises and problems and the new edition builds upon this superior teaching feature the aim of the exercise material is to encourage student confidence in using accounting through the development of skills in decision making critical thinking ethical thinking 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next learning objective clear thorough description of ast is supported with clear and correct worked examples a gst icon appears on the end of chapter exercises and problems that require the student to account for it additionally the gst is covered in the appendix to chapter 3 to provide further detail on terminology how the gst operates and reference to relevant legislation chapter 7 accounting systems uses myob accounting plus version 14 for illustration the role of ais is integrated throughout the text where appropriate scene setter vignette highlights a business experience that will be developed and explained through the chapter they make an ideal lecture starter link to business vignette profiles the role and impact of accounting information in various business settings activities bo xes ask students to apply the information they have just read to their own business experiences career profiles highlight the diversity of professional roles for graduates with an accounting 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