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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 inventories long lived assets and their amortization sources of capital debt

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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 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

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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

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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 qualification expanded and enhanced ancillary package for both students and instructors including practice tests extra activities and eflashcards on the text website features learning checks are positioned throughout the chapters and summarise the key learning outcomes for each chapter clear comprehensive and easy to follow explanations of accounting processes concepts for review start every chapter students can see what content they must master before proceeding extensive problem set at the end of each chapter including discussion questions exercises problems and many case studies the end of chapter material has a strong decision making emphasis to help students understand how accounting information is used to make business decisions end of chapter case studies have been thoroughly updated and almost all are based on real data and real firms the case studies include decision making critical thinking communication group activity ethical issues financial reporting end of chapter glossary is page referenced back to where the terms was defined the most comprehensive supplements package for both students and instructors of any introductory australian accounting text on the market

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