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accounting equation. (b) The Accrual Basis Assumption Under the accrual basis of accounting, the effects of transactions and events are recognised in accounting records when they occur, and not when the cash is received or paid. Hence, financial statements report not only on cash transactions but also on

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John Hoggett, BCom (Hons), BTh, MFM (Qld), AAUQ, FCPA, has taught accounting at several different universities in Western Australia and Queensland during his 40 years as an academic. He has taught introductory accounting, corporate accounting and accounting theory to undergraduate and postgraduate students, and written books and monographs for a variety of organisations including CPA Australia ...

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Ken is co-author of Financial and Managerial Accounting, Managerial Accounting, and College Accounting, all published by McGraw-Hill Education. Product details Publisher : McGraw-Hill Education; 8th edition (November 12, 2018)

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Accounting systems and processes 71. 3 Recording transactions 72. 4 Adjusting the accounts and preparing financial statements 128. 5 Completing the accounting cycle ? closing and reversing entries 182. 6 Accounting for retailing 234. 7 Accounting systems 280. 8 Accounting for manufacturing 342. 9 Cost accounting systems 382. Part 3.

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Solutions Manual to accompany Accounting 9e by Hoggett et al. 6. Discuss whether an asset needs to be legally owned to be recorded as an asset on the balance sheet.

Accounting has long been the benchmark by which all other introductory accounting textbooks are measured. It is well known as a comprehensive, authoritative and reliable textbook that has supported students studying introductory accounting for over 20 years. The clarity of explanation and thorough illustration of the accounting process supports learning and prepares students for future study in commerce, and beyond into professional practice. The new edition is ideally suited to accounting and non-accounting majors alike, illustrating accounting procedures and applying accounting information to business and business decision making. Accordingly, changes required under accounting standards and the regulatory environment as a consequence of International Accounting Standards Board (IASB) initiatives and the Conceptual Framework in Financial Reporting have been thoroughly updated in line with recent changes to AIFRS and the Framework. The four-colour design provides students with a more reader-friendly text, enhancing their understanding of concepts and ensuring learning outcomes are achieved. The text builds on the thorough and reliable explanation of the accounting process through the addition of new 'Link to business' chapter vignettes that apply the principles to practice. Previous editions were renowned for the number of exercises and problems, and the new edition builds upon this superior teaching feature. The end-of-chapter activities encourages the development of skills in decision-making, critical thinking, ethical thinking, analysis and communication, building student confidence for success in their course.

Sport Funding and Finance provides a complete introduction to the macro-level and micro-level aspects of sport finance. It describes the evolution of sport from a kitchen-table operation into the sophisticated, boardroom-driven global financial industry that it is today. It uses the professional sports leagues of the US and Europe as an international benchmark, and explains why the financial context is so important for all managers working in sport. The book also provides a step-by-step introduction to the principles and practice of effective financial management, providing the reader with a complete set of professional tools and skills for use in the sport industry. Now in a fully revised and updated new edition, the book develops the reader's understanding by first explaining basic concepts in finance and accounting before progressing to more complex issues and ideas. It covers every key topic in financial management, including: Planning and strategy Budgeting Financial projections Fundraising Pricing Costing Feasibility studies Economic impact analysis Ratio analysis Every chapter includes a blend of theory, contextual material and real-world data and case studies from around the world, clearly linking principles to practice, as well as review questions and problem-solving exercises to test the reader's understanding. Sport Funding and Finance is the perfect foundation text for any degree-level course in sport finance, and an invaluable reference for any sport management professional looking to deepen their understanding of funding and finance.

Company Accounting 8th edition has been thoroughly updated to reflect the various and ongoing reforms as a result of Australia's adoption of international financial reporting standards. This edition provides an authoritative and reliable overview of the various changes required within the Framework and a selection of the key accounting standards governing corporate entities. Standards such as AASB 101 Presentation of Financial Statements (which relates to external disclosure of financial information in a set of general-purpose financial statements), AASB 3 Business Combinations and AASB 127 Consolidated and Separate Financial Statements. The text will provide students with a comprehensive and practical grounding in the practice and principles of company accounting. The 8th edition presents essential 'must know' information on accounting for a corporate entity and the requirements for externally disclosing the financial position of the entity. NEW TO THIS EDITION Chapter 8 'Business Combinations' has been updated to reflect changes with AASB 108 'Business Combinations' as a result of the Exposure Draft of Proposed Amendments to IFRS 3. All chapters on consolidation of financial statements (chapters 14 to 18) have been updated in accordance with AASB 127 Consolidated and Separate Financial Statements New disclosure requirements, a consequence of AASB 101 Presentation of Financial Statements, are fully integrated Discussion of dividends updated as a consequence of changes in reporting and measurement requirements Revised to accord with changes in AASB as a consequence of continuing reforms with IFRS More 'Learning Check' summaries in all chapters reiterate and summarise important concepts New 'Student Activity Section' in each chapter contains a summary, demonstration problems, discussion questions, case studies, graded exercises and problems Reorganised end-of-chapter sections contain more diverse activity scenarios for students in an attempt to develop a broader skill base. FEATURES 'Learning Checks' support chapter learning objectives and summarise key knowledge for students. They appear throughout each chapter and are ideal for self-study purposes Thorough illustrative examples and demonstration problems with various examples supported with step-by-step narrations. ABOUT THE AUTHORS Ken Leo, B.Com (Hons), MBA (Qld), AAUQ, ACA, FCPA is Professor of Accounting at Curtin University of Technology, Western Australia. In over 30 years as an academic, Ken has taught company accounting to undergraduate and postgraduate students. He was a founding member of the Urgent Issues Group, and has written books and monographs for a variety of organisations including CPA Australia, the Group of 100 and the Australian Accounting Research Foundation. He was a founding member of the Urgent Issues Group, serving on that body from 1995 to 2001. Ken also served on the Australian Accounting Standards Board from 2002 to 2007, both as a member and as deputy chair of the Board. John Hoggett, BCom (Hons), BTh, MFM, AAUQ, FCPA worked in universities in both Western Australia and Queensland for 35 years. During this time, he taught introductory accounting, corporate accounting and accounting theory to undergraduate and postgraduate students. John has written books and monographs for a variety of organisations including CPA Australia and the Group of 100, and has been involved in secondary education with the Curriculum Council of Western Australia. John Sweeting, BEc, MEd, PhD, CPA, CA is a Senior Lecturer in Accountancy at Queensland University of Technology. John's background includes a mixture of academic and business positions. He has taught at Swinburne University of Technology and the University of Central Queensland, and has spent time with the National Companies and Securities Commission (now the Australian Securities and Investments Commission). John has also held positions with a large international chartered accounting firm and a large manufacturing/retailing company listed on the Australian Securities Exchange. He has written for professional journals, and his main area of research is external reporting and profit forecasts in prospectuses. In addition to running in-house courses for accounting firms, John has also conducted Professional Development courses for CPA Australia and The Institute of Chartered Accountants in Australia. He has also been actively involved in both the CPA Program and the CA Program. Jennie Radford, BCom, DipEd, MCom, ACA, recently retired from the School of Accounting at Curtin University of Technology. She has co-authored two research monographs published by Group of 100 and CPA Australia. She has also co-authored and co-edited several textbooks. Jennie was for many years employed as an auditor with 'Big 5' chartered accounting firms. During her academic career, Jennie taught undergraduate and postgraduate courses in financial accounting and corporate accounting. She is a member of the Western Australia Cell of the External Reporting Centre of Excellence (with CPA Australia).

A guide to the 5490 books in these fields in the 'Australian Books in Print' database as at June 1992, and out-of-print titles notified since December 1989, with titles indexed under 3617 subject headings.

This book provides a comprehensive and critical overview of learning accounting. It illustrates that when learners need to mentally integrate two or more distinct items of information, it places unnecessary demands on cognitive load. The book discusses the cognitive load theory, which assumes that the task of mental integration increases the load on already limited working memory, and it does so to such an extent that learning may be severely impeded. The book also investigates how students could deal with cognitive overload when learning introductory accounting using three instructional design formats: the split-attention format, the integrated format, and the self-managed format.

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