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Covers each chapter and appendix with reviews of learning objectives, outlines of the chapters, summaries of chapter materials and additional problems with solutions.

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authors jerry j weygandt university of wisconsin keryn chalmers monash university lorena mitrone cpa australia michelle fyfe monash university donald e keiso nothern illinois university paul d kimmel university of wisconsin milwaukee in its us edition principles of financial accounting has been the market leading introductory accounting textbook for over 20 years the australasian adaptation of this highly regarded textbook accentuates its relevance to both students and academics alike with its effective pedagogical structure application of accounting information to a wider business environment and clear easy to understand writing style as accounting is the international language of business with many students expecting their qualifications to open career opportunities internationally this text aligns the conceptual framework and financial reporting requirements to ifrs and aifrs throughout all chapters real company financial data and events are incorporated to illustrate accounting processes and systems a unique feature of the textbook is the author profile for the first time an introductory textbook has been written by authors from both an academic and professional background ensuring students receive a solid foundation for their university studies and the knowledge and skills expected by the accounting profession new to this edition aligns to ifrs aifrs where discussion refers to relevant accounting standards integration of real company financial information to illustrate or reiterate key accounting processes and or chapter content chapter 14 companies in line with corporations act 2001 thorough discussion of reporting requirements and presentation for balance sheet income statement cash flow statements and statement of changes in equity assumes business end user of accounting information discussing the impact of accounting on various aspects of the business chapter 5 includes three appendices periodic inventory system and comparison between periodic and perpetual worksheet for a retail business and gst general journal entries presented as accounting equations to illustrate how debits and credits affect either assets liabilities or the equity position of the business and inflow or outflow of cash into the business strategic features chapter scene setter presents an overview to the chapter and will help the student understand the context of the accounting information presented in the chapter in many chapters the scene setter is based upon the financial information for a real company with a discussion integrated in the chapter helpful hint comments in the minor column before you go on sections follow each key topic review it questions prompt the students to review the key point that has been studied designed so that if the question can not be answered then the student will need to go back and read the section again infographics these memorable visual reminders help students visualize and apply accounting concepts to the real world accounting in action boxes these applied boxes give students glimpses into the real world of business including ethics insights international insights e business insights and business insights marginal check figures these self checks appear alongside the a and b problems and provide a key checking number ie a part solution ie the total of the trial balance to help students know they re on the right track action plans problem solving strategies accompany the before you go on and do it exercises and demonstration problems in each chapter e business insights these boxes describe how e business technology has expanded the services provided by accountants a comprehensive problem selected chapters chs 4 7 10 12 16 17 and 27 feature a problem that pulls together topics students have learned over several chapters interpreting financial statements a global focus these boxes ask students to apply concepts presented in the chapter to specific situations faced by actual foreign companies

this book provides the basics of both financial and managerial accounting financial accounting provides primarily monetary information about business activities that result in the financial statements that are published for use by people outside the business managerial accounting provides monetary and nonmonetary information about business activities that result in supporting details for the financial statements or that provide information for internal organizational users to plan control or make decisions about operations it is not intended to be a comprehensive volume in either financial or managerial accounting but an introduction for non business majors the book takes a user orientation steering clear of detailed technical discussions many interesting examples from the travel industry are integrated throughout to catch the reader s interest and to apply concepts to companies they may know

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