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Chapter 02 Principles of Accounting and Financial

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Preface Part INTRODUCTION TO ACCOUNTING ON A CASH FLOW AND ACCRUAL ACCOUNTING BASIS 1 Accounting and reporting on a cash flow basis 2 Accounting and reporting on an accrual accounting basis Part 2 PREPARATION OF INTERNAL AND PUBLISHED FINANCIAL STATEMENTS 3 Preparation of financial statements of comprehensive income, changes in equity and financial position 4 Annual Report: additional ...

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Financial Accounting and Reporting is the ideal core textbook for courses in financial accounting, reporting and interpretation at undergraduate and postgraduate level. It is also suitable for use on professional accounting programmes. Barry Elliott is a training consultant. He has extensive teaching experience at undergraduate, postgraduate and professional level in China, Hong Kong, New Zealand and Singapore.

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