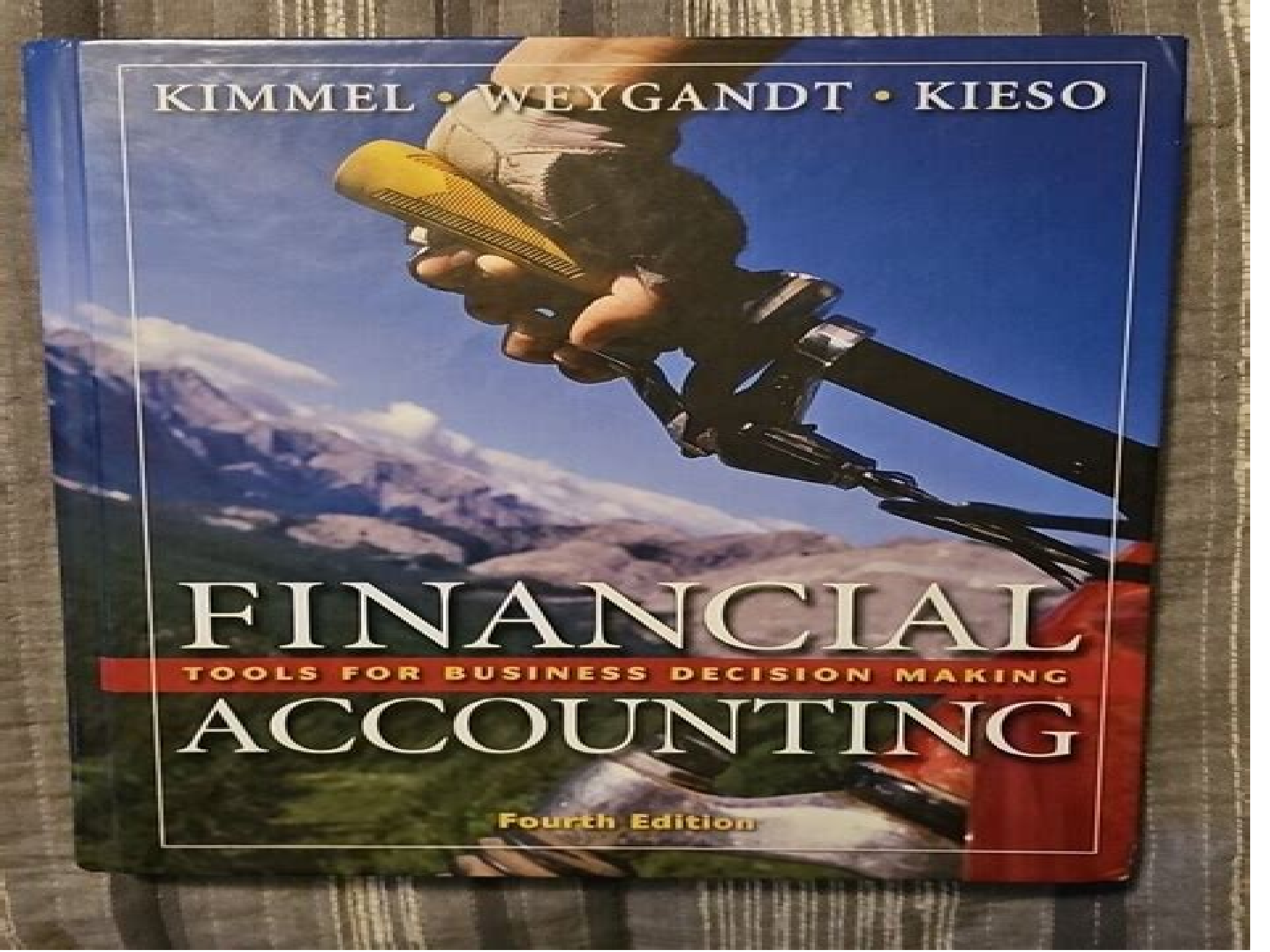




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Fourth Edition

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Jerry J. Weygandt



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conceptual understanding and develops skills in the application of accounting principles and techniques providing students with a solid foundation for further studies in accounting The integral role of financial statements for decision making is also emphasised in this text and is reinforced throughout by the Decision Toolkit in each chapter Students are provided with an extensive set of tools necessary to make business decisions based on financial information The second edition continues to engage excite and educate students NEW TO THE SECOND EDITION The Colorado Group Ltd known by most students is the focus company and was chosen because it operates in the retail industry and has easy to read financial reports Consideration of changes in the international accounting community as a result of the introduction of IFRSs Updated content on regulatory guidelines and influences Chapter 11 Cash flow statement updated to include a simplified method for preparing cash flow statement Chapter 12 Financial Statement Analysis contains an example of a good financial report which will be useful for students to consult before starting an assignment Thorough adaptation for Australian and New Zealand students Real world companies and financial information updated and used to highlight accounting processes and reinforce learning Australian New Zealand and International Business Insights will apply accounting tools to business decisions Two new chapters new chapter on liabilities and new chapter on equity End of chapter activities offer a new range of activities to develop business skills like analysis communication critical thinking and exploratory techniques A new Problem Set B offers a second set of problems in each chapter FEATURES A balance between the user and preparer perspectives Global nature of today s business world is emphasised via the International Notes Chapter Opening Previews contain charts that visually represent the chapter s outline Each of these chapter road maps establishes the chapter s key concepts and their relationship to one another Chapter Opening Vignettes are brief stories that show students how key topics of the chapter relate to the real world of business and accounting The majority of vignettes end with the Internet address of the company cited in the story encouraging students to further explore the featured business Throughout the chapter the authors refer back to opening vignettes putting ideas back into familiar context for the student Business Insight boxes relate the chapter s content to actual accounting situations in real business Three different icons identify three different points of view Management Insights Investor Insights and International Insights Before You Go On Review It Do It questions serve as learning checks at the end of major text sections Do It exercises ask students to put their knowledge to work in some form of financial statements preparation Worked solutions show how problems should be solved Using the Decision Toolkit exercise challenges students to use financial information from a financial statement to make a financial decision This feature appears after the last Before You Go On section in each chapter Strong emphasis on accounting as a business decision tool and processes Strong emphasis on the new conceptual framework and its application as a result of IFRSs To enhance conceptual understanding of the impact of transactions accounting equation analyses appear in the margins next to each journal entry Features 4 colour presentation and the pedagogical features are supported with graphics and photographs SUPPLEMENTS PowerPoint Solutions manual

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