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Anthony/Hawkins/Merchant Question 2 The income statement tells Mrs. Antoine that the partnership has suffered a \$10,854 loss for the first five months of operation. This \$10,854 loss is the correct figure for evaluative purposes, not the \$12,296 income before partners ' salaries.

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Balance Sheet as of June 30, 2006
Assets Liabilities Cash
\$3,390 Wages owed \$90 Accounts receivable 320 Interest
owed 200 Merchandise Inventory 4,100 Cousins ' loan
10,000 Supplies 20 \$10,290 Prepaid rent 1,200 Owner ' s
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perhaps most importantly, human capital. These intangible assets are likely to provide tremendous earnings growth in the future which determines the company ' s market value. Notice also that the company ' s choice of conservative accounting policies has the effect of depressing the company ' s book value of equity.

Accounting: Text & Cases, by Anthony, Hawkins, and Merchant covers both financial and managerial accounting as well as broader managerial issues. Chapters 1 -14 cover financial accounting, while Chapters 15-21 cover management accounting, and Chapters 22-28 focus on

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broader issues of control and corporate strategy. The approximately 120 cases that make up most of the end of chapter material are a combination of classic Harvard style cases and extended problems, with 10 completely new cases added to the 13th edition. Accounting: Text and Cases is a product of lifelong dedication to the discipline of accounting, and users of the book benefit from a breadth of experience that is sure to enrich your course and your students.

ACCOUNTING: Text and Cases, 10/E is a 28 chapter book. Chapters 1-14 cover financial accounting, while Chapters 15-21 cover management accounting, and Chapters 22-28 focus on broader issues of control and corporate strategy.

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The approximately 120 cases that largely make up the end-of-chapter material are a combination of classic Harvard style cases, as well as extended problems. New to this edition is the inclusion of 2-3 problems per chapter. These problems, while not as involved as the case material, allow the students to exercise the concepts demonstrated in each chapter. The goal of the problem material is to provide a transition to the case material, which is a response to customer requests.

Accounting: Text & Cases is a product of lifelong dedication to the discipline of accounting. Covering both financial and managerial accounting as well as broader managerial issues, the book incorporates a breadth of experience that is sure to

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enrich your course and your students. The approximately 109 cases that make up most of the end of chapter material are combination of classic Harvard style cases and extended problems, with 12 complete new cases added to the 13th edition. The text is covered as two parts. Part 1 deals with chapters 1 -14 which cover financial accounting, while part 2 covers Chapters 15-28 which in essence is associated with management accounting. The tale end of part 2 also focuses on broader issues of control and corporate strategy. Both parts have been updated to reflect the current changes relevant to Accounting.

Financial Accounting Theory and Analysis: Text and Cases,
13th Edition illustrates how accounting standards impact

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the daily decisions of accounting professionals. This authoritative textbook shows how accounting theory explains why particular companies select certain accounting methods over others, and predicts the attributes of firms by analyzing their accounting methods. The text examines empirical research relevant to various theories of accounting and the uses of accounting information, including the fundamental analysis model, the efficient markets hypothesis, the behavioral finance model, the positive accounting theory model, the human information processing model, and the value creation model. Enabling students to develop an informed perspective on accounting theory, the text reviews the development and current state of accounting theory and summarizes current disclosure

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requirements for various financial statement items. The new edition has been fully revised to reflect current methods of accounting education, including the incorporation of ethics into the curriculum, the analysis of a company ' s quality of earnings and sustainable income, the use of the internet as a source of information, the international dimensions of accounting, and more. Designed for undergraduate and graduate accounting majors, the text aligns with the latest curriculum changes in the CPA exam.

Enlighten your students and improve your understanding of management accounting with this carefully curated collection of case studies Management Accounting Case Book: Cases from the IMA Educational Case Journal offers a

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The text and images in this book are in grayscale. A hardback color version is available. Search for ISBN 9781680922929. Principles of Accounting is designed to meet the scope and sequence requirements of a two-semester accounting course that covers the fundamentals of

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Are you looking for an engaging, decision-focussed approach to financial reporting that encourages students to develop their interpretative skills? Building on the success of the first edition, this textbook takes a 'how, why, what' approach to financial accounting, interwoven in each chapter. From chapter one, students understand how financial information is prepared and presented, why it is prepared and presented in this way, and what the resulting financial information means for users. Designed for students taking a step beyond their introductory financial accounting training, the textbook equips them with all the key tools they will require when they enter professional practice. Reflective of the latest International Financial Reporting

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Standards (IFRS) and International Accounting Standards (IAS), this textbook delivers concise, clear explanations of all the key issues in accounting standards that students need to know. Content maps to professional accounting body syllabi, making this the perfect choice for accounting courses which offer exemptions. Chapters are rich with 3 types of examples to enhance understanding: - Illustrative examples of real-world situations; - Worked examples demonstrating the calculation of figures required for financial statements; - Extracts from company annual reports demonstrate how the theory relates to financial reporting in practice. More engaging, more balanced, and more applied than other offerings, this is exactly the textbook your financial reporting students need! An

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extensive Online Resource Centre accompanies the textbook and includes: For students: DT Solutions to all the end-of-chapter questions in the book including walkthroughs of solutions to key questions; DT Additional graded questions including professional body questions; DT Additional interpretative case studies based on real-life companies; DT A guided tour through a company report DT Specific study skills tips for accounting students For lecturers: DT Customisable PowerPoint slides DT Solutions to all the additional online questions DT Outline solutions to the interpretative case studies DT Group discussion questions

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Ethical Obligations and Decision-Making in Accounting gives students a robust ethical framework that is crucial for accountants in the post-Enron era. Incorporating the principles of the AICPA code and other systems of ethics, Mintz and Morris show accounting students how a commitment to ethics can enable accounting professionals to meet their ethical obligations both to investors and creditors. No other book so comprehensively examines the elements of the financial reporting system - including the ethics of the internal control environment and the effectiveness of board of director and audit committee oversight - that determine the ethical standard of the accounting process.

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