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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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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 AASAB 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,

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