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extensive change and revision in the guest to align and harmonise with IFRS The focus of this text is on the interpretation analysis illustration and application of the scope and purpose of various Australian accounting standards Each chapter contains numerous illustrative examples to ensure that the student gains a deep understanding of all the reporting requirements under the respective accounting standard to meet the expectations of the profession This textbook has been written for intermediate and advance financial reporting courses at both undergraduate and postgraduate level The text covers the following Australian accounting standards Framework AASB 2 Share based payments AASB 3 Business combinations AASB 5 Non current assets AASB 101 Presentation of financial statements AASB 102 Inventories AASB 107 Cash flow statements AASB 108 Accounting policies AASB 110 Events after balance day AASB 112 Income taxes AASB 114 Segment reporting AASB 116 Property plant and equipment AASB 117 Leases AASB 121 Changes in foreign exchange rates AASB 127 Consolidated and separate financial statements AASB 128 Investments in associates AASB 131 Interests in joint ventures AASB 132 Financial instruments disclosure and presentation AASB 136 Impairment of assets AASB 137 Provisions contingent liabilities and contingent assets AASB 138 Intangible assets AASB 139 Financial instruments recognition measurement FEATURES Detailed analysis of AASB standards and the underpinning conceptual framework Step by step analysis of selected AASB standards and the relevant scope objectives and reporting requirements Chapter outlines of the relevant issues and practical workings associated with the selected AASB standards Illustrative examples positioned throughout the chapters where relevant to show the new financial reporting procedures and further development conceptual understanding of the new processes Inclusion of extracts of international companies illustrate how real companies are reporting financial data in accordance with the AASB standards Graded end of chapter exercises and problems provide students with numerous opportunities to test their understanding of the financial reporting requirements under the relevant AASB standards For the lecturer a comprehensive solutions manual provides guidance on the correct procedures for working through the activities About the Authors Ruth Picker B A F C A FSIA FCPA is currently Ernst Young s Professional Practice Director PPD for the Oceania Region She is a member of Ernst Young's Global PPD group which sets global accounting and auditing standards and policies She is also a member of Ernst Young's Global IFRS Policy Committee which determines Ernst Young s global interpretations of IFRS She is a frequent speaker and author on accounting and auditing issues Her written articles have been published in a number of accounting journals She is a member of the Editorial Board of The Australian Accounting Review Ruth was a Member of the Urgent Issues Group UIG for 3 years Subsequent to that Ruth was appointed to the Australian Accounting Standards Board AASB in April 2000 In 2002 she was elected as Deputy Chairman of the AASB a position she currently holds From 8 May 2003 until 15 November 2003 she was appointed Acting Chairman of the AASB Ken Leo BCom Hons MBA Old AAUQ ACA FCPA is Professor of Accounting at Curtin University of Technology Western Australia During his 30 years as an academic he has taught company accounting to undergraduate and postgraduate

students been a founding member of the Urgent Issues Group and involved in writing books and monographs for a variety of organisations including CPA Australia Group of 100 and the Australian Accounting Research Foundation He has served on the AASB since 2002 Keith Alfredson BCom Hons AAUQ FAICD FCA FCPA FNIA is a graduate of the University of Queensland On graduation in 1963 he joined Arthur Andersen becoming a partner in 1974 and retiring in 1997 He specialised in the audit of large publicly listed and privately owned entities in addition to acting as an expert on technical accounting issues He was Arthur Andersen's representative on the Australian Urgent Issues Group In 1998 he became a Senior Fellow in the Department of Accounting of The University of Melbourne In May 2000 he was appointed the first full time Chairman of the Australian Accounting Standards Board a position he held until May 2003 During that period he also acted as Chairman of the Urgent Issues Group Jennie Radford BCom DipEd Melb MCom Curtin ACA is currently a Lecturer at Curtin University of Technology She has co authored two research monographs published by Group of 100 and the ASCPA She has also contributed to and co edited a textbook Financial Accounting Issues She was for many years employed as an auditor with Big 5 chartered accounting firms Jennie has taught undergraduate and postgraduate courses in her career as an academic She is a member of the Western Australia Cell of the External Reporting Centre of Excellence ASCPA Paul Pacter holds two concurrent positions as the Director of Standards for Small and Medium Sized Entities SMEs at the International Accounting Standards Board in London and Director in the Global IFRS Office of Deloitte Touche Tohmatsu in Hong Kong Previously Paul worked for the U S Financial Accounting Standards Board for 16 years and for seven years was Commissioner of Finance of the City of Stamford Connecticut He received his Ph D from Michigan State University and is a CPA He has taught in several MBA programmes for working business managers Victoria Wise BCom M Econ PhD FCPA is an Associate Professor in the School of Accounting and Finance at Victoria University Melbourne During her twenty years as an academic she has taught financial accounting to undergraduate and postgraduate students Victoria has over 110 publications including books and book chapters refereed and professional journal articles and conference proceedings Her journal articles focus on international financial reporting standards public sector consolidated and small business financial reporting Her current research interests are in business regulation and financial literacy Australian Financial Accounting Jeffrey Faux, 2003 Contains three chapters from Deegan Australian Financial Accounting third edition chapters 7 8 12 This text has been developed by the publisher in conjunction with Victoria University Australian Financial Accounting a Practical, Theoretical and Conceptual Analy C. Deegan, International Accounting Frederick D. S. Choi, Gary K. Meek, 2013-08-28 For upper division undergraduate and graduate students Focus on the essentials of international accounting International Accounting was written with the express purpose of introducing students to the international dimensions of accounting financial reporting and financial control The full text downloaded to your computer With eBooks you can search for key concepts words and phrases make highlights and notes as you study share your notes with friends eBooks are downloaded to

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