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supported students studying introductory accounting for over 20 years The clarity of explanation and thorough illustration of the accounting process supports learning and prepares students for future study in commerce and beyond into professional practice The new edition is ideally suited to accounting and non accounting majors alike illustrating accounting procedures and applying accounting information to business and business decision making Accordingly changes required under accounting standards and the regulatory environment as a consequence of International Accounting Standards Board IASB initiatives and the Conceptual Framework in Financial Reporting have been thoroughly updated in line with recent changes to AIFRS and the Framework The four colour design provides students with a more reader friendly text enhancing their understanding of concepts and ensuring learning outcomes are achieved The text builds on the thorough and reliable explanation of the accounting process through the addition of new Link to business chapter vignettes that apply the principles to practice Previous editions were renowned for the number of exercises and problems and the new edition builds upon this superior teaching feature The end of chapter activities encourages the development of skills in decision making critical thinking ethical thinking analysis and communication building student confidence for success in their course

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international character as it covers a substantial group of European countries Therefore it is likely to have international appeal The findings may be of interest to those involved in finance management Understanding the differences in receivables management resulting from the country specificity can contribute to a better understanding of business finance and its operational functions This knowledge may support the effective management of receivables and liabilities especially in companies operating on the global market Chapters 1 and 5 of this book are freely available as a downloadable Open Access PDF under a Creative Commons Attribution Non Commercial No Derivatives 4 0 license available at <http://www.taylorfrancis.com>

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