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References to "balance sheet" have been changed to "statement of financial position", to align with preferred I.F.R.S. terminology. References to "income statement" have been

changed to "statement of profit and loss." Some issues with page numbering and a few typographic errors have been rectified. The index has been expanded. The text is freely-sharable under a Creative Commons CC-BY-SA-NC license. The .pdf version of the text is extensively bookmarked for easy access and onscreen reading. Suggested solutions are linked to the appropriate material in this version. Separate .docx and .pdf versions of the text and student solutions manual are available. A 140-item exam bank, and a complete instructor's solutions manual to all text and exam bank material are available upon request to davida@athabascau.ca. A 900-page student workbook is also available in .pdf or docx formats. The workbook provides formatted outlines to all problems contained in the text and exam bank. Students can print outlines as they need them, and fill in responses manually.

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This second edition of financial accounting continues to provide a comprehensive and up-to-date coverage of key concepts of accounting and their application in practice. Written in a friendly, easy-to-understand style and the author's proven self-study approach, this book takes the intimidation out of financial accounting and helps you learn the conceptual and practical financial accounting skills relevant to recording of various kinds of business transactions.

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