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**IFRS 7: FINANCIAL INSTRUMENTS-
DISCLOSURES** The objective of this
IFRS is to require entities to provide
disclosures in their financial
statements that enable users to
evaluate: (a) the significance of

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financial instruments for the entity's financial position and performance; and (b) the nature and extent of risks arising from financial instruments to which the entity is exposed during the period and at the end of the reporting period, and how the entity manages those risks.

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The Purpose of Financial Statements
In a practical sense, the main objective
of financial accounting is to accurately
prepare an organization's financial

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accounts for a specific period,
otherwise...

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... and provide a recommendation
using advanced accounting knowledge
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Describe the financial reporting
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to great problem solving, analytical, and critical thinking skills seeks the position of General Accounting Associate at XYZ Inc. to effectively analyze documents, accounts, and transactions, and perform other duties excellently. 2.

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1.1.3 Objectives and Functions of
Accounting The main objectives are
Systematic recording of transactions,
Ascertainment of results of recorded
transactions and the ? nancial position
of the business, providing information

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to the users for rational decision-making and to know the solvency position. The functions of accounting are Measurement,

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6) The art of collecting, recording,

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presenting and interpreting accounting data is _____. (a) cost accounting (b) management accounting (c) financial accounting (d) data processing ANS: C. 7) The assumption that a business has perpetual existence is recognized by_____.

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Advanced Corporate Accounting

Objectives of this note is to provide
theoretical knowledge of International
Financial Reporting Standards and to

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enable the students to gain ability to solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts.

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The accounting also has an objective of ascertaining the status of financial affairs of the organization. This will include debts, liabilities, property, and assets. The accounts section should be able to provide updated information on the financial conditions of the enterprise on an ongoing basis.

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- 13 Core Objectives of Accounting
1. Identification and recording of transactions. The primary object of accounting is to identify the financial...
 2. Ascertainment of results. Every business concern is interested to know its operating results at the end of a...

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3. Ascertainment of financial affairs. ...

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~~Objectives of Accounting – 13 Core
Accounting Purpose and ...~~

The objective of financial accounting is to provide information to the end user, but the conceptual framework, or
Statements of Financial Accounting

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Concepts (SFAC), tells us what
qualities that information must have.

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The Sixth Edition of ADVANCED FINANCIAL ACCOUNTING, by Baker/Lembke/King continues its strong coverage of the topics, its well-known clarity of presentation, and its integrated coverage based on continuous case examples. The text is

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highly illustrated with complete presentations of worksheets, schedules, and financial statements so that students can see the development of each new topic. In the chapters covering consolidation subsequent to the date of combination, the three alternative methods of the parent

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Company's accounting for the investment --basic equity, cost, and fully adjusted equity-- are presented in each chapter and appendices to provide the opportunity to cover the differences in the methods, and to see how the consolidated financial statements are the same regardless of

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the method the parent company uses to account for the investment. The two international chapters include a comprehensive discussion of accounting for foreign currency derivatives and other forms of derivatives such as interest swaps and options used in today's business

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arena. The governmental and not-for-profit chapters are comprehensive in their coverages of accounting and financial reporting for these entities, based on the most current GASB pronouncements. The text can be described as: (a) very comprehensive in coverage of advanced accounting

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topics, (b) extensively illustrated with worksheets and other learning tools, (c) clearly written for students' learning, (d) a very large variety of end-of-chapter materials for homework selections, and (e) current and complete in its coverage of accounting and reporting standards from the

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a two-semester accounting course that covers the fundamentals of financial and managerial accounting. This book is specifically designed to appeal to both accounting and non-accounting majors, exposing students to the core concepts of accounting in familiar ways to build a strong foundation that

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concepts and promote comprehension
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Financial statements are the cognitive instrument par excellence to understand a company's profitability, asset trends and financial performance. This volume is divided into three sections and addresses the

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main themes related to Financial Statements. The first part, “Financial Statement analysis – Main objectives and tools” illustrates the techniques commonly used to analyse and interpret financial statements: reformulations of statement of financial position and statement of

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comprehensive income and ratios. The second part, “IFRS –Accounting issues” presents the accounting issues of the most significant financial statements captions in accordance with International Financial Reporting Standards (IFRS) applicable on the date of publication of this manual.

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Consolidated financial statements are the subject of the third part, presenting the fundamental problems that gradually may arise from the consolidation process. The book is intended for all those - students or professionals - who intend to deal in a systematic way with the issues of

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construction and analysis of financial statements. The content of each chapter is enriched by examples, with the aim of facilitating understanding.

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