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Financial Statement Horizontal Analysis | Financial Accounting | CPA Exam FAR | Ch 15 P 2

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Chapter 5-DepreciationChapter 5 Pearson Education Accounting

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Chapter 5 has been revised to include a new Chapter Spotlight on The LEGO Group to illustrate the use of internal controls and corporate governance; updated examples of accounting scandals and their repercussions to emphasize the significance of the need for internal controls under IFRS.

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About the author (s) Frank Wood is the world's best-selling author of accounting textbooks. David Horner is Head of Critical Thinking at Colchester Sixth Form College.

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1 Explain the rules of double entry and the accounting equation – students to make notes. 2 Demonstrate the effect on the accounting equation of some simple transactions, students making notes. 3 As a class, work through the worked examples in Section 6.7 (pages 64–68).

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