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textbook was written by David Annand Ed D M B A C P A C A Professor of Accounting in the Faculty of Business at Athabasca University It contains 14 chapters on topics such as The Accounting Process Cash and Receivables and Debt Financing Each chapter includes questions and comprehension problems for self study Solutions are provided Additional end of chapter assignment problems are also included The second edition has been revised to incorporate minor changes 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

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