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demonstration problems with various examples supported with step by step narrations ABOUT THE AUTHORS Ken Leo B Com Hons MBA Qld AAUQ ACA FCPA is Professor of Accounting at Curtin University of Technology Western Australia In over 30 years as an academic Ken has taught company accounting to undergraduate and postgraduate students He was a founding member of the Urgent Issues Group and has written books and monographs for a variety of organisations including CPA Australia the Group of 100 and the Australian Accounting Research Foundation He was a founding member of the Urgent Issues Group serving on that body from 1995 to 2001 Ken also served on the Australian Accounting Standards Board from 2002 to 2007 both as a member and as deputy chair of the Board John Hoggett BCom Hons BTh MFM AAUQ FCPA worked in universities in both Western Australia and Queensland for 35 years During this time he taught introductory accounting corporate accounting and accounting theory to undergraduate and postgraduate students John has written books and monographs for a variety of organisations including CPA Australia and the Group of 100 and has been involved in secondary education with the Curriculum Council of Western Australia John Sweeting BEc MEc PhD CPA CA is a Senior Lecturer in Accountancy at Queensland University of Technology John's background includes a mixture of academic and business positions He has taught at Swinburne University of Technology and the University of Central Queensland and has spent time with the National Companies and Securities Commission now the Australian Securities and Investments Commission John has also held positions with a large international chartered accounting firm and a large manufacturing retailing company listed on the Australian Securities Exchange He has written for professional journals and his main area of research is external reporting and profit forecasts in prospectuses In addition to running in house courses for accounting firms John has also conducted Professional Development courses for CPA Australia and The Institute of Chartered Accountants in Australia He has also been actively involved in both the CPA Program and the CA Program Jennie Radford BCom DipEd MCom ACA recently retired from the School of Accounting at Curtin University of Technology She has co authored two research monographs published by Group of 100 and CPA Australia She has also co authored and co edited several textbooks Jennie was for many years employed as an auditor with Big 5 chartered accounting firms During her academic career Jennie taught undergraduate and postgraduate courses in financial accounting and corporate accounting She is a member of the Western Australia Cell of the External Reporting Centre of Excellence with CPA Australia

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