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Chapter 5 Accounting for Merchandising Operations
Learning Objectives After studying this chapter, you should be able to: 1 Identify the differences between service and merchandising companies. 2 Explain the recording ... - Selection from Financial Accounting, IFRS Edition: 2nd Edition [Book]

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Welcome to the second edition of Financial Accounting using IFRS. We wrote this book to equip students with the accounting techniques and insights necessary to succeed in today's global business environment. It reflects our combined experience in teaching financial accounting to students at all levels and in several countries.

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 $\text{Assets} = \text{Liabilities} + \text{Share Capital—Ordinary} + \text{Revenues} - \text{Expenses} - \text{Dividends}$
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