

Joe Mulraney owns and operates a tyre shop in Fast Town. During the month of October 2009 he recorded the following information:

Date	Transaction	Value
October 01	Opening Balance	150 @ \$25
October 10	Purchased	200 @ \$27
October 15	Sold	230 @ \$50
October 21	Purchased	500 @ \$30
October 26	Sold	400 @ \$50
October 31	Sold	120 @ \$55

- (a) Using the stock forms provided, determine the value of the tyres remaining in stock at October 31, 2009. Joe Mulraney uses the LIFO method of stock valuation. (13 marks)
- (b) Prepare a Trading Account for the month ending October 31, 2009. (7 marks)

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**Wira Jazair bin Yahya,Zawawi Bin
Daud**



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The Routledge Companion to Financial Accounting Theory Stewart Jones, 2015-05-22 Financial accounting theory has numerous practical applications and policy implications for instance international accounting standard setters are increasingly relying on theoretical accounting concepts in the creation of new standards and corporate regulators are increasingly turning to various conceptual frameworks of accounting to guide regulation and the interpretation of accounting practices The global financial crisis has also led to a new found appreciation of the social economic and political importance of accounting concepts generally and corporate financial reporting in particular For instance the fundamentals of capital market theory i e market efficiency and measurement theory i e fair value have received widespread public and regulatory attention This comprehensive authoritative volume provides a prestige reference work which offers students academics regulators and practitioners a valuable resource containing the current scholarship and practice in the established field of financial accounting theory

The Privatisation of British Rail Sean McCartney, John Stittle, 2023-05-23 The privatisation of the British railway industry was a unique political and economic event An integrated industry was broken up into numerous component parts and sold off to private sector interests The result was a highly fragmented industry that was structurally unsound and operationally dysfunctional This authoritative volume presents an enlightening portrait of an industry that is less efficient more costly and still more dependent on state subsidy today than its nationalised predecessor The nine chapters in this work present a comprehensive and rigorous evaluation of how and why the industry has become so dysfunctional and costly supported by detailed financial analysis and industry examples Seven chapters comprise a series of peer reviewed academic papers by Professor McCartney and Dr Stittle and published in leading international journals over the period 2004 2017 which analyse selected key segments of the privatised industry where appropriate updates are provided at the end of these chapters outlining developments since initial publication relevant to the analysis therein Two chapters are published here for the first time Chapter 7 reviews the performance of the freight sector while Chapter 1 bookends the volume by providing first an account of how rail privatisation was conceived and implemented in the 1980s 90s and then reviews the impact of the pandemic and the proposals of the Williams Shapps White Paper of 2021 which if enacted will effectively end the Major government's experiment Going far beyond the usual superficial analysis of the topic this volume will be of significant interest to researchers and advanced students of accounting economics business history transport studies as well as industry and specialised business interests in transport and privatisation

International Financial Statement Analysis Thomas R. Robinson, Elaine Henry, Wendy L. Pirie, Michael A. Broihahn, 2015-02-10 Better analysis for more accurate international financial valuation International Financial Statement Analysis provides the most up to date detail for the successful assessment of company performance and financial position regardless of country of origin The seasoned experts at the CFA Institute offer readers a rich clear reference covering all aspects from financial reporting mechanics and

standards to understanding income and balance sheets Comprehensive guidance toward effective analysis techniques helps readers make real world use of the knowledge presented with this new third edition containing the most current standards and methods for the post crisis world Coverage includes the complete statement analysis process plus information on income tax accounting employee compensation and the impact of foreign exchange rates on the statements of multinational corporations Financial statement analysis gives investment professionals important insights into the true financial condition of a company With it realistic valuations can be made for investment lending or merger and acquisition purposes The process is becoming increasingly complex but this book helps readers deal with the practical challenges that arise at the international level Understand the accounting mechanics behind financial reporting Discover the differences between statements from around the world Learn how each financial statement element affects securities valuation Master analysis for clues into operations and risk characteristics Amid an uncertain global economic climate in today s volatile international markets the ability to effectively evaluate financial statements is a critical skill Standards and conditions are continuously evolving and investment professionals need a strong up to date resource for the latest rules and best practices International Financial Statement Analysis provides this and more with clarity and expert advice Sustainability Accounting Ataur Belal, Stuart Cooper, Sophie Giordano-Spring, Jonathan Maurice, Charles H. Cho, 2018-04-06 Advances in Environmental Accounting Management aims to advance knowledge of the management of corporate environmental impacts It aims to increase the awareness of management accounting practitioners investors and other stakeholders of the financial and social consequences of corporate environmental impacts *Advances in Civil Engineering and Environmental Engineering, Volume 2* Wira Jazair bin Yahya, Zawawi Bin Daud, 2023-02-28 Advances in Civil Engineering and Environmental Engineering focuses on the research of civil engineering and environmental engineering The proceedings feature the most cutting edge research directions and achievements related to civil engineering and environmental Subjects in the proceedings include Civil engineering technology Civil engineering surveying Geological engineering Structural engineering Tunnel and bridge engineering Environmental protection materials Pollution control project Building environment and equipment engineering The works of this proceedings can promote development of civil engineering and environmental engineering resource sharing flexibility and high efficiency Thereby promote scientific information interchange between scholars from the top universities research centers and high tech enterprises working all around the world Higher Education: Handbook of Theory and Research Michael B. Paulsen, 2014-07-08 Published annually since 1985 the Handbook series provides a compendium of thorough and integrative literature reviews on a diverse array of topics of interest to the higher education scholarly and policy communities Each chapter provides a comprehensive review of research findings on a selected topic critiques the research literature in terms of its conceptual and methodological rigor and sets forth an agenda for future research intended to advance knowledge on the chosen topic The Handbook focuses on a comprehensive set of central areas

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