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This Study Text has been reviewed by the examiner and concentrates on the key areas of the syllabus, taking into account the examiner's guidance on how topics will be examined. The Study Text has a step-by-step approach to topics and lots of exercises in which you can practise the calculations. We provide a detailed chapter on spreadsheets and a basic maths appendix, for those who need some revision in that area.

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The examiner has reviewed the Study Text, which concentrates on the key areas of the syllabus and takes account of the examiner's guidance on how topics will be examined. It includes a step-by-step approach to topics that students may find difficult, such as control account reconciliations and suspense accounts. There are lots of examples and questions in each chapter to help you practise the techniques.

The ACCA F3 Study Text is split into six parts in line with the syllabus structure. The examiner has commented that the Study Text is well structured and focused to meet the requirements of the F3 student. There is a whole chapter devoted to the subject of ethical considerations, as ethics and social responsibility are integral to the new ACCA syllabus.

Philip Brown is one of the most admired and respected accounting academics alive today. He was a pioneer in capital markets research in accounting, and his 1968 article, co-authored with Ray Ball, "An Empirical Evaluation of Accounting Income Numbers," arguably had a greater impact on the course of accounting research, directly and indirectly, than any other article during the second half of the twentieth century. Since that time, his innovative research has focused on issues that bridge accounting and finance, including the relationships between net profit reports and the stock market, the long-run performance of acquiring firms, statutory sanctions and voluntary corporate disclosure, and the politics and future of national accounting standards to name a few. This volume brings together the greatest hits of Brown ' s career, including several articles that were published in out-of-the-way places, for easier use by students and researchers in the field. With a foreword written by Stephen

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A. Zeff, and an introduction that discusses the evolution of Brown ' s research interests and explains the context for each of the essays included in the volume, this book offers the reader a unique look inside this remarkable 50-year career.

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