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Auditing and Assurance Services Chapter 11 (Internal Control and COSO Framework) Carlo Leone - ICB - Bookkeeping To trial balance - Debits / Credits and the accounting equation-LM1

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Chapter 5 has been revised to include a new Chapter Spotlight on The LEGO Group to illustrate the use of internal controls and corporate governance; updated examples of accounting scandals and their repercussions to emphasize the significance of the need for internal controls under IFRS.

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Business Environment. CHAPTER
2 Recording Business
Transactions. CHAPTER 3 The
Adjusting Process. Appendix 3A
Alternative Treatment of Prepaid

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Expenses and Unearned

Revenues. CHAPTER 4

Completing the Accounting Cycle.

Appendix 4A Reversing Entries:

An Optional Step. CHAPTER 5

Merchandising Operations

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About the author (s) Frank Wood is the world's best-selling author of accounting textbooks. David Horner is Head of Critical Thinking at Colchester Sixth Form College.

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1 Explain the rules of double entry and the accounting equation - students to make notes. 2 Demonstrate the effect on the accounting equation of some simple transactions, students making notes. 3 As a class, work through the worked examples in Section 6.7 (pages 64-68).

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