CITY UNIVERSITY COLLEGE COURSE OUTLINE

COURSE TITLE: ACADEMIC YEAR: INSTRUCTOR: Advanced Accounting 2008/2009 Kiros A. COURSE CODE: CREDITS: PRE-REQUISITE: ACCT 411 3 ACCT 301/2

Chap No.	Chapter Topic
	PARTNERSHIP ACCOUNTING
	1.1Partnership organization and operation
	1.1.1Characteristics and principles of partnership
	1.1.1. Choosing between partnership and corporation
	1.1.2. Types of partnership
	1.1.3. Partnership provisions in Ethiopia
	1.1.4. Partnership versus partners
	1.2Accounting for formation and operations
	1.2.1Owners' equity accounts
	1.2.2Loans to and from
	1.23Valuation of investment of partners
	1.2.4Income sharing arrangements
	1.2.5Changes in personnel
	1.2.6Questions exercises, cases, and problems
	1.3Accounting for dissolution and liquidation
	1.3.1Conditions for dissolution and liquidation
	1.3.2Distribution of loss or gain
	1.3.3Distribution of cash
	1.3.4Settlement of partners' capital balances
	1.3.5Questions, exercises, cases, and problems
	JOINT VENTURE
	2.1.Characteristics and historical background
	2.2Single versus joint venture
	2.3Accounting for a joint venture
IV IV	PUBLIC ENTERPRISE (S)
	3.1.Characteristics and types of public enterprises
	3.2 Appropriations, accumulation, and distribution of earnings
	3.3.Proclamation 25/1992
	AGENCY AND PRINCIPAL, HEAD OFFICE AND BRANCH
	4.1. Characteristics and principles 4.2. Distinguishing agency and branch
	4.3. Accounting for sales agency 4.4. Accounting for branch
	4.4. Accounting for branch 4.5.Reciprocal accounts and their reconciliation
	4.6.Transaction between branches
	4.7.Billings of merchandise to branch
	4.8.Combined financial statements – Consolidation
	4.9.Accounting for foreign branches and foreign currency translations

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Table of Contents Melbourne University Accounting Course Outline

- 1. Understanding the eBook Melbourne University Accounting Course Outline
 - The Rise of Digital Reading Melbourne University Accounting Course Outline
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Melbourne University Accounting Course Outline
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - $\circ\,$ Features to Look for in an Melbourne University Accounting Course Outline
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Melbourne University Accounting Course Outline
 - Personalized Recommendations
 - Melbourne University Accounting Course Outline User Reviews and Ratings
 - Melbourne University Accounting Course Outline and Bestseller Lists
- 5. Accessing Melbourne University Accounting Course Outline Free and Paid eBooks

- Melbourne University Accounting Course Outline Public Domain eBooks
- Melbourne University Accounting Course Outline eBook Subscription Services
- Melbourne University Accounting Course Outline Budget-Friendly Options
- 6. Navigating Melbourne University Accounting Course Outline eBook Formats
 - o ePub, PDF, MOBI, and More
 - Melbourne University Accounting Course Outline Compatibility with Devices
 - Melbourne University Accounting Course Outline Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Melbourne University Accounting Course Outline
 - Highlighting and Note-Taking Melbourne University Accounting Course Outline
 - Interactive Elements Melbourne University Accounting Course Outline
- 8. Staying Engaged with Melbourne University Accounting Course Outline
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Melbourne University Accounting Course Outline
- 9. Balancing eBooks and Physical Books Melbourne University Accounting Course Outline
 - Benefits of a Digital Library
 - o Creating a Diverse Reading Collection Melbourne University Accounting Course Outline
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Melbourne University Accounting Course Outline
 - Setting Reading Goals Melbourne University Accounting Course Outline
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Melbourne University Accounting Course Outline
 - Fact-Checking eBook Content of Melbourne University Accounting Course Outline
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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