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John Hoggett, BCom (Hons), BTh, MFM (Qld), AAUQ, FCPA, has taught accounting at several different universities in Western Australia and Queensland during his 40 years as an academic.He has taught introductory accounting, corporate accounting and accounting theory to undergraduate and postgraduate students, and written books and monographs for a variety of organisations including CPA Australia ...

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(d) The Period Assumption For financial reporting purposes, it is assumed that the total life of an entity can be divided into equal time intervals Hence, the financial performance of the entity can be determined for a given time period, and the financial position of the entity can be determined on the last day of that reporting period As a ...

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