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accounting texts Financial Accounting in Australia and Accounting in Australia. He has also published (as author and co-author) a wide range of manual and computerised accounting practice sets. John Medlin Dr John Medlin, PhD (UniSA), BEc (Adelaide), MEc (UNE), CA, is a senior lecturer in the School

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accounting period in the form of inflows or enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants' (para. 70(a)). In other words, for an item to be classified as income, there must

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