

MMPA 506: Advanced Financial Accounting

View Online



[1]

C. M. Deegan, Financial accounting, 8th edition. North Ryde, N.S.W.: McGraw-Hill Education (Australia) Pty Ltd, 2016.

[2]

'Standards for For-Profit Entities'.

https://www.xrb.govt.nz/Site/Accounting_Standards/Current_Standards/Standards_for_For-Profit_Entities/Stds_for_For-Profit_Entities_T1-2.aspx

[3]

K. G. Palepu et al., Business analysis & valuation: using financial statements, Second edition. South Melbourne, Victoria: Cengage Learning Australia, 2015. [Online]. Available: <http://ebookcentral.proquest.com/lib/VUW/detail.action?docID=4452261>

[4]

C. Deegan and G. Samkin, 'Chapter 27: Accounting for Indirect Ownership Interests', in New Zealand financial accounting, 6th ed., North Ryde, N.S.W.: McGraw-Hill Australia, 2013, pp. 946–982.

[5]

C. Deegan and G. Samkin, 'Chapter 29: Accounting for equity investments including investments in associates and joint arrangements', in New Zealand financial accounting, 6th ed., North Ryde, N.S.W.: McGraw-Hill Australia, 2013, pp. 1028–1072.

[6]

K. G. Palepu et al., *Business analysis & valuation: using financial statements*, Second edition. South Melbourne, Victoria: Cengage Learning Australia, 2015. [Online]. Available: <http://ebookcentral.proquest.com/lib/VUW/detail.action?docID=4452261>

[7]

K. G. Palepu and P. M. Healy, 'Chapters 2-5', in *Business analysis & valuation: using financial statements*, 4th ed., Mason, OH: Thomson/South-Western, 2008, pp. 27-212.

[8]

'CBRE: \$4.5bn liability could impact commercial leases', *The New Zealand Herald*, [Online]. Available: http://www.nzherald.co.nz/cbre/news/article.cfm?c_id=1504001&objectid=11602608

[9]

'Jackie Russell-Green: New lease accounting changes hit balance sheets', *The New Zealand Herald*, [Online]. Available: http://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=11576857

[10]

M. J. Pratt and K. V. Peursem, 'Towards a conceptual framework for auditing', *Accounting Education*, vol. 2, no. 1, pp. 11-32, Mar. 1993, doi: 10.1080/09639289300000002.

[11]

P. Law, 'Auditors' perceptions of reasonable assurance in audit work and the effectiveness of the audit risk model', *Asian Review of Accounting*, vol. 16, no. 2, pp. 160-178, Jul. 2008, doi: 10.1108/13217340810889951.

[12]

Tucker, James J, 'An Early Contribution of Kenneth W. Stringer: Development and Dissemination of the Audit Risk Model', *Accounting Horizons*; Sarasota, Fla., vol. 3, no. 2, [Online]. Available:

http://search.proquest.com/docview/1518463401?rfr_id=info%3Axri%2Fsid%3Aprimo

[13]

K. A. Houghton, C. Jubb, and M. Kend, 'Materiality in the context of audit: the real expectations gap', *Managerial Auditing Journal*, vol. 26, no. 6, pp. 482–500, Jan. 2011, doi: 10.1108/026869011111142549.

[14]

Messier, William F, JrMartinov-Bennie, NonnaEilifsen, Aasmund, 'A Review and Integration of Empirical Research on Materiality: Two Decades Later', *Auditing*, vol. 24, no. 2, pp. 153–187, [Online]. Available: <http://search.proquest.com/docview/216733793/53E7244945444062PQ/5?accountid=14782>

[15]

S. Salterio and L. Koonce, 'The persuasiveness of audit evidence: The case of accounting policy decisions', *Accounting, Organizations and Society*, vol. 22, no. 6, pp. 573–587, Aug. 1997, doi: 10.1016/S0361-3682(97)00002-0.

[16]

Yoshihide Toba, 'A General Theory of Evidence as the Conceptual Foundation in Auditing Theory Original text', *The Accounting Review*, vol. 50, no. 1, pp. 7–24, 1975, [Online]. Available: http://www.jstor.org/stable/244660?seq=1#page_scan_tab_contents

[17]

K. Czerney, J. J. Schmidt, and A. M. Thompson, 'Does Auditor Explanatory Language in Unqualified Audit Reports Indicate Increased Financial Misstatement Risk? | The Accounting Review'. <http://aaajournals.org/doi/10.2308/accr-50836?code=aaan-site>

[18]

N. Feng, 'Economic Consequences of Going Concern Audit Opinions in Nonprofit Charitable Organizations', *Journal of Governmental & Non Profit Accounting*, 2014, [Online]. Available:

<http://search.ebscohost.com/login.aspx?direct=true&db=bah&AN=100142880&site=ehost-live>

[19]

K. Van Peurse and Y. C. Chan, 'Forecasting New Zealand Corporate Failures 2001-10: Opportunity Lost?', *Australian Accounting Review*, vol. 24, no. 3, pp. 276-288, Sep. 2014, doi: 10.1111/auar.12029.

[20]

W. Smieliauskas, R. Craig, and J. Amernic, 'A Proposal to Replace "True and Fair View" With "Acceptable Risk of Material Misstatement"', *Abacus*, vol. 44, no. 3, pp. 225-250, Sep. 2008, doi: 10.1111/j.1467-6281.2008.00261.x.

[21]

'International Integrated Reporting Framework'. [Online]. Available: <http://integratedreporting.org/wp-content/uploads/2015/03/13-12-08-THE-INTERNATIONAL-IR-FRAMEWORK-2-1.pdf>