



# ACCOUNTING

## AN INTRODUCTION

ATRILL • MCLANEY • HARVEY • CONG

EDITION

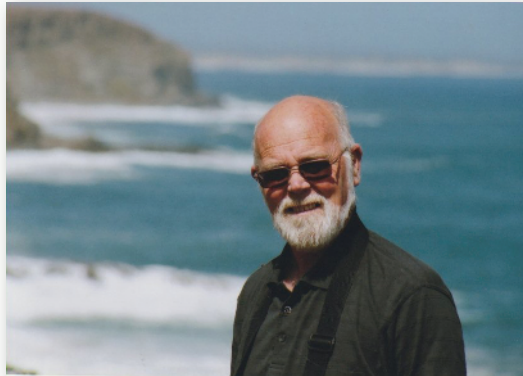
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# Foreword

## In memory of David Harvey

We feel that we want to write this foreword, with great sadness, to pay tribute to our former professional colleague, co-author and dear friend, David Harvey, who died shortly before this edition of the book was published.

The three of us were, for many years, academic colleagues at Plymouth Business School, University of Plymouth, in the United Kingdom, often working very closely together on various teaching and writing projects. We always found David to be a great collaborator. He was unfailingly full of enthusiasm, always coming up



with good ideas, reliable and hardworking. These attributes seemed to rub off on us. He was always good-natured and, very importantly, great fun to work with.

Just after David left Plymouth to take up a post in Australia, the two of us were given the opportunity to write the first UK edition of *Accounting and Finance for Non-specialists*. This book proved to be a relative success, to the extent that the publisher, Pearson, wanted to bring out an Australian version. The obvious person to adapt the book was David, who took on the task with his characteristic drive and enthusiasm. The two of us were delighted to be collaborating with David once again. There is no doubt that David's input to the Australian version of the book, his writing skills, ideas and knowledge of the local commercial and legal scenes, did very much to enhance its reputation.

Losing David, with his dedication, integrity and good nature, leaves us both with a great sense of personal loss.

*Peter Atrill*

*Eddie McLaney*

2020 has been an extraordinary year. Australia experienced the most catastrophic bush fires in decades, and regional towns in New South Wales and Victoria were severely hit. Australians could see the vivid impacts of climate change on their lives. My Australian co-author, David Harvey, was passionate about sustainability accounting issues and the accounting literacy of every student. So am I. We revamped Chapter 7 of the eighth edition of this book with recent sustainability reporting developments, including integrated reporting and latest CSR implementation successes and failures. We also expanded the Real World examples in each chapter (e.g. the recent ban in Australia of non-reusable plastics), to help readers to bring accounting to life. In addition, we included Reflection questions and Capstone Cases for users to reflect and synthesise learning throughout the book, develop graduate capabilities, and transit into the next career stage.

It was a great privilege working with David on this edition for more than a year. David mentored me in many ways with his abundant experience, and provided valuable advice on numerous professional and personal matters. It was therefore devastating to hear of David's sudden passing early in the year. Sadly, David is not able to see the eighth edition in print. Just typical David, his last wish was for people to donate to Cancer Research in lieu of flowers. His work ethics, generosity, empathy and optimism will forever inspire many people, including myself.

As I am working from home writing the foreword, the entire world is threatened by the COVID-19 pandemic, which is expected to have a much more profound effect on the economy than the 2008–09 global financial crisis. Businesses and organisations are being forced to shift to the online model, and small and medium-sized enterprises are particularly heavily impacted.

Hopefully, the accounting and finance knowledge in this book can help you understand how to survive in the worst scenarios, when they unfortunately become reality, how to manage finance properly, pursue cost reduction, maintain cash flow, achieve financial targets, balance financial and social responsibilities, and strive for long-term growth.

David was looking forward to the publication of the eighth edition. The successful completion of this edition to a high quality is our tribute to his hard work and inspirational ideas.

*Ling Mei Cong*

# FULL CONTENTS

About the Australian authors	xiii		
Preface	xiv		
For students: How do I use this book?	xviii		
Educator resources	xx		
Reviewers	xxi		
<b>CHAPTER 1</b>			
<b>Introduction to accounting</b>	<b>1</b>		
.....			
<b>Nature and role of accounting</b>	<b>3</b>		
Accounting as a service function	3		
Costs and benefits of accounting information	5		
Accounting as an information system	5		
<b>Users of accounting information</b>	<b>7</b>		
<b>Financial and management accounting</b>	<b>9</b>		
<b>What is the financial objective of a business?</b>	<b>11</b>		
Stakeholder theory	13		
Balancing risk and return	14		
<b>The main financial reports—an overview</b>	<b>15</b>		
Financial accounting	15		
Management accounting	19		
<b>Business and accounting</b>	<b>21</b>		
What kinds of business ownership exist?	21		
How are businesses managed?	26		
Not-for-profit organisations	28		
<b>The changing face of business and accounting</b>	<b>30</b>		
Ethics and ethical behaviour in business	31		
<b>How useful is accounting information?</b>	<b>36</b>		
Why do I need to know anything about accounting and finance?	37		
<b>Summary</b>	<b>39</b>		
<b>References</b>	<b>41</b>		
<b>Discussion questions</b>	<b>41</b>		
<b>Case study</b>	<b>42</b>		
<b>Concept check answers</b>	<b>44</b>		
<b>Solutions to activities</b>	<b>44</b>		
<b>CHAPTER 2</b>			
<b>Measuring and reporting financial position</b>			<b>47</b>
.....			
<b>Nature and purpose of the statement of financial position</b>			<b>48</b>
Assets			48
Claims against the assets			50
<b>The accounting equation</b>			<b>52</b>
The effect of trading operations on the statement of financial position			54
<b>The classification of assets and claims</b>			<b>59</b>
The classification of assets			59
Classifying claims			61
The classification of owners' equity			62
<b>Formats for statements of financial position</b>			<b>63</b>
Horizontal format			64
Vertical or narrative format			64
Financial position at a point in time			66
<b>Factors influencing the form and content of the financial reports</b>			<b>67</b>
Conventional accounting practice			68
Valuing assets			74
<b>Usefulness of the statement of financial position</b>			<b>79</b>
<b>Statement of financial position deficiencies</b>			<b>81</b>
<b>Summary</b>			<b>83</b>
<b>Discussion questions</b>			<b>85</b>
<b>Application exercises</b>			<b>86</b>
<b>Case study</b>			<b>90</b>
<b>Concept check answers</b>			<b>91</b>
<b>Solutions to activities</b>			<b>92</b>
<b>CHAPTER 3</b>			
<b>Measuring and reporting financial performance</b>			<b>97</b>
.....			
<b>The statement of financial performance—its nature and purpose, and its relationship with the statement of financial position</b>			<b>98</b>
The stock approach to calculating profit			100
<b>The format of the income statement</b>			<b>102</b>
Key terms			102



**CHAPTER 6****Measuring and reporting cash flows 236**

The importance of cash and cash flow	237
The statement of cash flows	241
Preparation of the statement of cash flows—a simple example	245
Deducing cash flows from operating activities	245
Deducing cash flows from investing activities	248
Deducing cash flows from financing activities	248
Indirect method	254
Some complexities in statement preparation	259
The investing section	259
The financing section	260
What does the statement of cash flows tell us?	263
<i>Summary</i>	<b>266</b>
<i>Discussion questions</i>	<b>267</b>
<i>Application exercises</i>	<b>268</b>
<i>Case study</i>	<b>274</b>
<i>Concept check answers</i>	<b>275</b>
<i>Solutions to activities</i>	<b>276</b>

**CHAPTER 7****Corporate social responsibility and sustainability reporting 281**

Social and environmental issues in accounting	282
General background	282
Stakeholder concept	282
Legitimacy theory	284
Corporate social responsibility (CSR) and sustainable development—what do they mean?	288
Development of reporting for corporate social responsibility and sustainable development	293
Triple bottom line reporting	295
The global reporting initiative (GRI)	297
General background	297
Background and development of the GRI guidelines	297
Current position—the GRI standards	298
Integrated reporting	307
Integrated reporting guiding principles	308
Integrated reporting and value creation over time	308
Assessment of corporate responsibility and sustainability reporting	311
The current status of sustainability accounting	311
<i>Summary</i>	<b>317</b>
<i>References</i>	<b>318</b>
<i>Discussion questions</i>	<b>319</b>

<i>Application exercises</i>	<b>320</b>
<i>Case study</i>	<b>322</b>
<i>Concept check answers</i>	<b>323</b>
<i>Solutions to activities</i>	<b>324</b>

**CHAPTER 8****Analysis and interpretation of financial statements 326**

Financial ratios	327
Financial ratio classification	327
The need for comparison	328
The key steps in financial ratio analysis	329
The ratios calculated	330
A brief overview	331
Profitability ratios	333
Return on ordinary shareholders' funds (ROSF) (also known as 'return on equity (ROE)')	334
Return on capital employed (ROCE)	334
Operating profit margin	336
Gross profit margin	337
Efficiency ratios	339
Average inventories turnover period	339
Average settlement period for accounts receivable (debtors)	340
Average settlement period for accounts payable (creditors)	341
Sales revenue to capital employed	341
Sales revenue per employee	342
Alternative formats	342
The relationship between profitability and efficiency	343
Liquidity	346
Current ratio	346
Acid test ratio	346
Financial gearing (leverage) ratios	348
Gearing ratio	350
Interest cover ratio (times interest earned)	351
An aside on personal debt	354
Investment ratios	356
Dividend payout ratio	356
Dividend yield ratio	356
Earnings per share ratio	357
Price/earnings ratio	358
Other aspects of ratio analysis	360
Trend analysis	360
Index or percentage analysis	361
Ratios and prediction models	363
Limitations of ratio analysis	363
<i>Summary</i>	<b>368</b>
<i>Discussion questions</i>	<b>369</b>
<i>Application exercises</i>	<b>370</b>
<i>Case study</i>	<b>376</b>

<i>Concept check answers</i>	<b>376</b>
<i>Solutions to activities</i>	<b>376</b>
<i>Financial accounting capstone case</i>	<b>380</b>

## CHAPTER 9

### Cost–volume–profit analysis and relevant costing **384**

The behaviour of costs	<b>385</b>
Fixed costs	385
Variable costs	386
Semi-fixed (semi-variable) costs	387
Break-even analysis	<b>390</b>
Contribution	<b>394</b>
Profit–volume (PV) charts	394
Margin of safety and operating gearing	396
Weaknesses of break-even analysis	398
Expected costs rather than historic costs	401
Use of spreadsheets	401
Relevant cost, outlay cost and opportunity cost	<b>404</b>
Marginal analysis/relevant costing	<b>407</b>
Accepting/rejecting special contracts	408
The most efficient use of scarce resources	409
Make or buy decisions	410
Closing or continuing a section or department	411
<i>Summary</i>	<b>415</b>
<i>Discussion questions</i>	<b>416</b>
<i>Application exercises</i>	<b>417</b>
<i>Case study</i>	<b>421</b>
<i>Concept check answers</i>	<b>423</b>
<i>Solutions to activities</i>	<b>423</b>

## CHAPTER 10

### Full costing **426**

The nature of full costing	<b>427</b>
Deriving full costs in a single or multi-product or -service operation	<b>429</b>
Single-product businesses	429
Multi-product operations	430
Segmenting the overheads	<b>439</b>
Dealing with overheads on a departmental (cost centre) basis	440
Batch costing	443
Full/absorption cost as the break-even price	444
The forward-looking nature of full costing	444
Activity-based costing (ABC)	<b>445</b>
Costing and pricing: the traditional way	445
Costing and pricing: the new environment	446
An alternative approach to full costing	447
ABC contrasted with the traditional approach	447
Attributing overheads using ABC	448

Benefits of ABC	449
Criticisms of ABC	454
Uses and criticisms of full costing	<b>456</b>
Uses of full cost information	456
Criticisms of full costing	456
<i>Summary</i>	<b>461</b>
<i>Discussion questions</i>	<b>462</b>
<i>Application exercises</i>	<b>463</b>
<i>Case study</i>	<b>469</b>
<i>Concept check answers</i>	<b>470</b>
<i>Solutions to activities</i>	<b>470</b>

## CHAPTER 11

### Budgeting **474**

Planning and control	<b>475</b>
Corporate objectives, long-term plans and budgets—their relationship	475
Exercising control	476
Budgets and forecasts	<b>477</b>
Time horizons of plans and budgets	477
Limiting factors	478
The interrelationship of various budgets	478
The budget-setting process	479
Incremental and zero-based budgeting	480
The uses of budgets	481
Non-financial measures in budgeting	483
The extent to which budgets are prepared	483
Preparing the cash budget	<b>485</b>
Preparing other budgets	<b>488</b>
Using budgets for control	<b>491</b>
Budgetary control—comparing the actual performance with the budget	494
Flexing the budget	495
Variance analysis—more detail	497
Standard quantities and costs	500
Reasons for adverse variances	500
Investigating variances	500
Necessary conditions for effective budgetary control	503
Limitations of the traditional approach to control	<b>504</b>
General limitations concerning budgeting systems	504
Behavioural aspects of budgetary control	505
Beyond budgeting	505
Overall review	509
<i>Summary</i>	<b>511</b>
<i>Discussion questions</i>	<b>512</b>
<i>Application exercises</i>	<b>513</b>
<i>Case study</i>	<b>519</b>
<i>Concept check answers</i>	<b>520</b>
<i>Solutions to activities</i>	<b>521</b>

## CHAPTER 12

### Capital investment decisions 525

#### Features of investment decisions and associated appraisal methods 526

The nature of investment decisions 526

Methods of investment appraisal 527

#### Accounting rate of return (ARR) 529

ARR and ROCE 530

Problems with ARR 530

#### Payback period (PP) 532

Problems with PP 534

#### Net present value (NPV) 535

Interest lost 536

Inflation 536

Risk 537

Actions of a logical investor 537

Using discount (present value) tables 540

The discount rate and the cost of capital 541

Why NPV is superior to ARR and PP 541

Discounted payback 542

#### Internal rate of return (IRR) 544

Problems with IRR 549

#### Some practical points 550

The basis of the cash flow calculations 550

More practical points 552

#### Investment appraisal in practice 555

Methods used 555

Investment appraisal and planning systems 556

Risk and uncertainty 558

#### Summary 560

#### Discussion questions 561

#### Application exercises 562

#### Case study 569

#### Concept check answers 569

#### Solutions to activities 569

#### Appendix 12.1 574

## CHAPTER 13

### The management of working capital 575

#### The nature and purpose of working capital 576

#### The management of inventories 580

Budgets of future demand 580

Financial ratios 581

Recording and reordering systems 581

Levels of control 583

Stock/inventory management models 584

#### The management of accounts receivable (debtors) 589

Which customers should receive credit, and how much should they be offered? 589

Length of credit period 590

An alternative approach to evaluating the credit decision 592

Cash discounts (early settlement) 592

Collection policies 593

#### The management of cash 597

Why hold cash? 597

How much cash should be held? 597

Statements of cash flows/budgets and the management of cash 598

Operating cash cycle (OCC) 598

Cash transmission 601

Bank overdrafts 602

#### The management of accounts payable (creditors) 603

Taking advantage of cash discounts 603

Controlling accounts payable 604

#### Summary 607

#### Discussion questions 608

#### Application exercises 609

#### Case study 613

#### Concept check answers 614

#### Solutions to activities 614

## CHAPTER 14

### Financing the business 618

#### Sources of finance 619

Internal sources of finance 619

#### External sources of finance 622

External sources of long-term finance 622

External sources of short-term finance 632

Funding typically associated with smaller businesses 635

Long-term vs short-term borrowing 637

#### Gearing and the long-term financing decision 639

#### Raising long-term equity finance 643

The role of the Australian Securities Exchange 643

Share issues 644

Venture capital and long-term financing 649

#### Summary 654

#### Discussion questions 655

#### Application exercises 656

#### Case study 663

#### Concept check answers 664

#### Solutions to activities 664

#### Management accounting capstone case 2 667

#### Glossary 669

#### Index 676

#### Online topics

Additional Topic 1: Recording transactions—the journal and ledger accounts

Additional Topic 2: Accounting systems and internal control