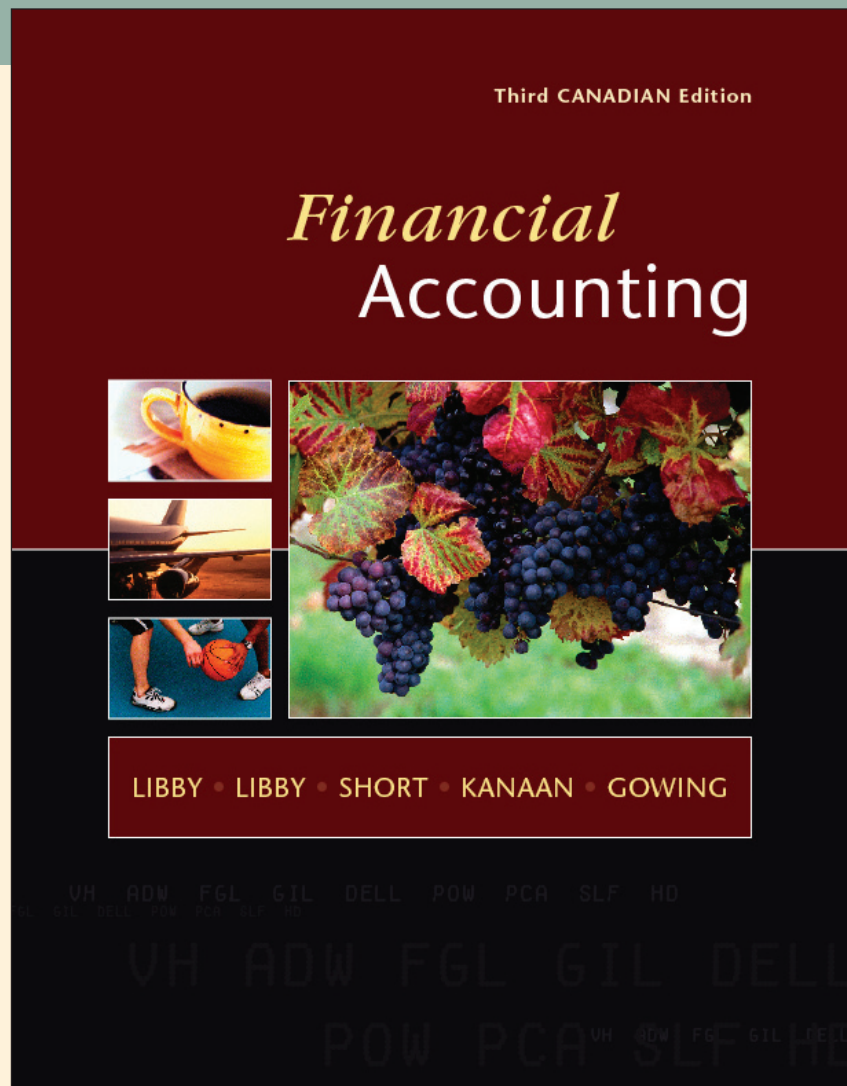


The proven favourite

Finally, a textbook on which both students and instructors can agree.

The authors of *Financial Accounting*, third Canadian edition, continue to make financial accounting more relevant and interesting to students. How? By helping the instructor and student become partners in learning, using a remarkable learning approach that keeps students engaged and involved in the material from the first day of class.



Financial Accounting's distinctive focus-company method motivates students by involving them in the business decisions of a real company, demonstrating how financial accounting makes a difference in the success of a firm. That, combined with pedagogical features and technology tools that serve a variety of learning styles, makes Libby/Libby/Short/Kanaan/Gowing the textbook that both students and instructors agree is the best of its kind on the market today.

of students and instructors alike.

Financial Accounting's *success is based on three key attributes:*

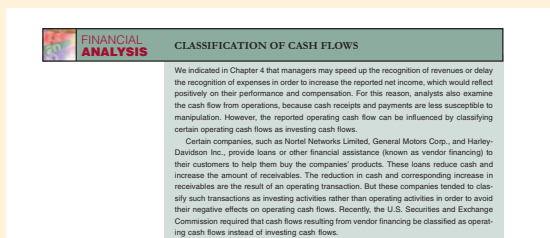
RELEVANCE. The authors' use of real-world focus companies is the best tool for demonstrating the relevance of financial accounting topics. Ethics continues to be a crucial topic within accounting, and *Financial Accounting* integrates coverage of ethical issues throughout the book. Furthering its real-world applicability, the end-of-chapter cases tie into the annual reports of Van Houtte Inc. and the Forzani Group Limited. This gives students valuable practice in reading and interpreting real financial data. Finally, Real-World Excerpts expand important chapter topics with insight into how real firms use financial accounting to their competitive advantage.

CLARITY. Do students complain that their textbook is hard to read? They don't if they're reading *Financial Accounting*. It is the proven choice for presenting financial accounting in a clear, relevant approach that keeps students engaged throughout the course. To continue to meet the changing needs of financial accounting instructors and students, the organization of the material has been refined to ensure maximum readability for students and flexibility for instructors.

TECHNOLOGY AIDS. Today's students have diverse learning styles and numerous time commitments, and they want technology supplements that help them study more efficiently and effectively. Lyryx Assessment, and *iStudy*—an interactive online study guide—both provide your students with powerful tools tied directly to *Financial Accounting*, third Canadian edition. These tools will help them maximize their study time and make their learning experience more enjoyable.

Proven Learning Solutions

Financial Accounting offers a host of pedagogical tools that complement the way you like to teach and the ways your students like to learn. Some offer information and tips that help you in presenting a complex subject; others highlight issues relevant to what your students read online and in the papers, or see on TV. Either way, *Financial Accounting*'s pedagogical support will make a real difference in your course and in your students' learning.



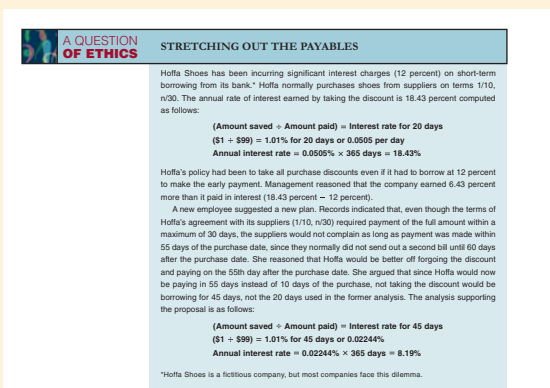
FINANCIAL ANALYSIS

The **Financial Analysis** sections tie important chapter concepts covered in each chapter to real-world decision-making examples. They also highlight alternative viewpoints and add to the critical thinking skills and decision-making focus of the text.



INTERNATIONAL PERSPECTIVE

As our Canadian instructors are acutely aware, the Canadian Generally Accepted Accounting Principles will converge with the International Financial Reporting Standards by the year 2011. Because of the rapid increase in global competition, the **International Perspective** sections make students aware of the differences in accounting methods used around the world. International issues are included in the end-of-chapter material as well.



A QUESTION OF ETHICS

The more students are exposed to ethical situations, the more likely they will consider the effects their choices will have on others. **A Question of Ethics** boxes appear throughout the text, conveying to students the importance of acting responsibly in business practice. Recent events in the accounting profession have made ethics awareness more crucial than ever.

SELF-STUDY QUIZZES

This learning feature engages the student, provides interactivity, and promotes efficient learning. Research shows that students learn best when they are actively engaged in the learning process. These **Self-Study Quizzes** ask students to pause at strategic points throughout each chapter to ensure they understand key points before moving ahead.

SELF-STUDY QUIZ 10-1

Refer to the balance sheet of Petro-Canada presented in Exhibit 10.1. Assume that the long-term debt contracts require Petro-Canada to maintain a minimum current ratio of 0.75 and a maximum debt-to-equity ratio of 1.50.

1. Compute the current ratio and the debt-to-equity ratio at December 31, 2005 and December 31, 2006, to verify if Petro-Canada violated these conditions of its lending agreement.
 2. Should the company's management be concerned about the level of these two ratios? Explain.
- After you complete the quiz, check your answers with the solution on page 545.

FOCUS ON CASH FLOWS

Each of chapters 2 through 12 includes **Focus on Cash Flows**, a discussion and analysis of changes in the cash flow of the focus company and an exploration of the decisions that caused those changes. The early and consistent coverage of cash flows encourages students to think more critically about the decisions they will face as managers and the impact those decisions will have on the company's cash flow.

CURRENT LIABILITIES AND CASH FLOWS

FOCUS ON CASH FLOWS

The changes in current liabilities can be a major determinant of a company's cash flow from operations. While the income statement reflects the expense of the period, the cash flow from operating activities reflects cash payments to suppliers of goods and services.

EFFECT ON THE CASH FLOW STATEMENT

IN GENERAL. -- When there is a net increase in a current liability for the period, cash paid to suppliers is less than the expense reported on the income statement; thus, the increase must be added to net income in computing cash flow from operations.

When there is a net decrease in a current liability for the period, cash paid to suppliers is more than the related expense; thus, the decrease must be subtracted from net income in computing cash flow from operations.

KEY RATIO ANALYSIS

Students will be better prepared to use financial information if they understand how to evaluate elements of financial performance while learning how to measure and report them. For this reason, we include relevant key ratios in the **Key Ratio Analysis** sections. Each Key Ratio Analysis box presents a ratio analysis for the focus company in the chapter as well as for comparative companies. Cautions are also provided to help students understand the limitations of certain ratios.

KEY RATIO ANALYSIS

We now introduce two ratios to assess managers' use of assets in total to improve earnings. These two ratios focus on the use of assets to generate revenue and earnings, respectively.

TOTAL ASSET TURNOVER RATIO

ANALYTICAL QUESTION -- How effective is management in generating sales from assets (resources)?

RATIO AND COMPARISONS -- The total asset turnover ratio is useful in answering this question. It is computed as follows:

$$\text{Total Asset Turnover Ratio} = \frac{\text{Sales (or Operating) Revenues}}{\text{Average Total Assets}}$$

The 2007 ratio for Van Houtte is:

$$\frac{\$388,200}{(\$388,100 + \$370,100)/2} = 1.03$$

Comparisons over Time			Comparisons with Competitors*		
Van Houtte Inc.			Starbucks	Green Mountain Coffee Roasters	
2005	2006	2007	2006	2006	
0.94	1.01	1.03	1.96	1.58	

REAL WORLD EXCERPT

These insightful excerpts appear throughout the text and include annual report information from the focus companies as well as numerous other companies, news articles from various publications, analysts' reports, and press releases.

REAL WORLD EXCERPT

Ames Department Stores
Stores

ANNUAL REPORT

A note from an annual report for Ames Department Stores effectively summarizes our discussion of this point.

Debt

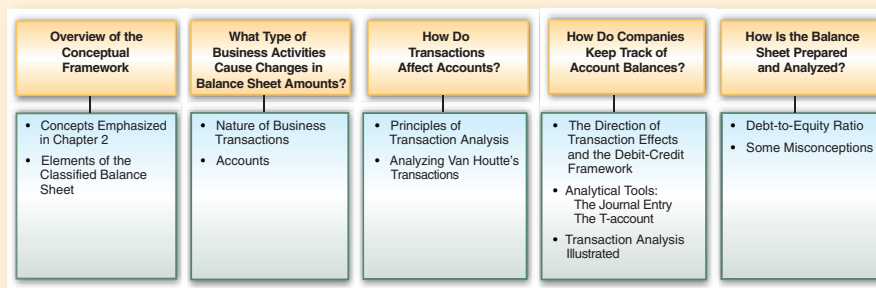
Debt obligations that carried face interest rates significantly less than market were discounted to their present values using estimated market rates. The discount amount will be amortized to interest expense over the term of the related obligation. The determination of appropriate interest rates was based upon evaluation of Ames' credit standing, the nature of the collateral, if any, and other terms pertaining to the debt, and the prevailing rates for similar instruments of issues with similar credit rating.

Bonds are recorded at the present value of their future cash flows using an interest rate determined by the market on the date the bonds were sold. The accounting for the bonds is not affected by subsequent changes in the market rate of interest. This interest rate is based on the terms of the debt issue and the risk characteristics of the debt.*

Proven Learning Solutions

ORGANIZATION OF THE CHAPTER

A unique feature of Libby *Financial Accounting*, this framework provides a powerful visual schematic of each chapter's content, easily enabling students to identify the topics covered.



ALL JOURNAL ENTRIES TIED TO THE ACCOUNTING EQUATION

Journal entries in early chapters marked with (A), (L), (SE), (R), (E), or X, (if a contra account) and + and - signs assist students in transaction analysis. In addition, following each journal entry is a summary of the effects of each transaction on the fundamental accounting equation.

Step 3. The adjusting journal entry to record the income tax expense follows:

4/30—Adjusting Journal Entry			
Income tax expense (+E, -SE)	2,120		2,120
Income taxes payable (+L)			2,120
Assets	=	Liabilities	+ Shareholders' Equity
		Income taxes payable	Income tax expense
		+2,120	-2,120

LEARNING OBJECTIVES CROSS-REFERENCED

Outlined at the beginning of each chapter, Learning Objectives are cross-referenced to the end-of-chapter material.

ICONS

Easily identifiable margin icons indicate what types of skills are being addressed in the end-of-chapter material.



• International Perspectives: An assignment that includes an international element.



• Ethics: An ethical dilemma that the student must consider.



• Cash Flows: An exercise that requires the student to complete a cash flow analysis.



• Ratio Analysis: An assignment that includes ratio analysis.



• Written Communication: An assignment that requires the student to do written work, developing their communication skills.



• Excel templates: Exercises which can be solved using an Excel template.



• Analysis icon: Identifies problems and cases that require analysis, developing the skills students require to use financial information to guide their business decisions.

Flexible End-of-Chapter Content and Organization

Each chapter is followed by an extensive selection of end-of-chapter assignments that examine single concepts or integrate multiple concepts presented in the chapter. To maintain the real-world flavour of the chapter material, they are often based on real Canadian, U.S., and international companies, and require analysis, conceptual thought, calculation, and written communication. Assignments suitable for written individual or group projects and oral presentations are included in strategic locations.

Chapter Take-Aways Bulleted, end-of-chapter summaries that correspond with the learning objectives outlined at the beginning of the chapter.

Key Ratios Summary of the key ratios presented in the chapter.

Finding Financial Information Highlights the chapter's key concepts in an easy to review graphic. The graphic includes Balance Sheet, Income Statement, Cash Flow Statement, and Note Information.

Key Terms Key terms introduced in each chapter are referenced to the chapter text.

Questions Allow students and faculty to ensure that chapter concepts have been grasped.

Exercises Assignments that cover multiple learning objectives from each chapter.

Problems Detailed assignments that integrate various topics discussed in the chapter. They are cross-referenced in blue to the Alternate Problems.

Alternate Problems Similar in level and content to the end-of-chapter problems. They are cross-referenced in blue to the Problems.

Cases and Projects This section includes Finding and Interpreting Financial Information, Financial Reporting and Analysis Cases, Critical Thinking Cases, and a Financial Reporting and Analysis Team Project.

Annual Reports The annual reports of two dynamic Canadian companies, Van Houtte Inc. and The Forzani Group Ltd., are referenced in the text's problem material. The annual report for Van Houtte is included as an appendix to the text, while The Forzani Group's annual report is posted online for student study.

There are several ways to identify end-of-chapter materials to use when achieving the learning objectives. We have

- included applicable Learning Objective numbers in the margin;
- arranged assignments by increasing level of difficulty in learning objective order;
- included a number of assignments that focus on understanding the effects of transactions, rather than producing journal entries;
- included user-oriented analytical materials;
- incorporated the text themes: international, ethics, cash flows, ratio analysis, real world, written communication, team project, broadening research skills, comparing companies within and across industries and over time, finding financial information, and interpreting the financial press.



What's **New** in the Third Canadian Edition?

Based on market feedback, the primary goals of the third Canadian edition are

- to simplify explanations of complex topics;
- to make the end-of-chapter material match instructor and student needs better;
- to accurately reflect the exciting changes taking place in the accounting environment; and
- to provide instructors with more flexibility in key topical coverage.

As a result, the authors have made the detailed revisions noted in the following sections.

Chapter One

- Changed the focus company to Vincor International, Canada's largest wine producer.
- Improved the presentation of material in the chapter by introducing a few graphical illustrations both in the body of the page and on the page margins that help students in understanding key concepts in business and accounting.
- Added a new self-study quiz related to the statement of retained earnings.
- Revised the discussion related to the price earnings ratio and clarified the relevance of this ratio to the chapter's content.
- Added an exhibit that summarizes the content of the four financial statements.
- Revised the content of the International Perspectives box to highlight the growing importance of the international accounting standards in financial reporting worldwide.
- Updated the information related to new regulations on management responsibility over internal controls and financial reporting.
- Updated and revised a substantial number of exercises, problems and cases.
- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter Two

- Updated the coverage related to the focus company, Van Houtte, Inc.
- Revised the Question of Ethics box which focuses on environmental liabilities.

- Added a new exhibit showing a list of typical account titles.
- Rewrote sections of the chapter for added clarity.
- Substantially revised the end of chapter exercises, problems, and cases, and added new problems and cases.
- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter Three

- Updated the coverage related to the focus company, Van Houtte, Inc.
- Reorganized the learning objectives.
- Reorganized the presentation of material in the chapter material.
- Added the preparation of an income statement.
- Moved the Key Ratio Analysis to the end of the chapter.
- Added an International Perspectives box.
- Created a new chapter supplement that discusses discontinued operations and extraordinary items.
- Added a new section called Nonrecurring Items.
- Included an expanded discussion in the Focus on Cash Flows box.
- Added a self-study quiz related to ratio analysis to strengthen the user perspective.
- Substantially revised the end of chapter exercises, problems, and cases, and added new problems and cases in response to reviewer feedback.
- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter Four

- Updated the coverage related to the focus company, Van Houtte, Inc.
- Revised the learning objectives.
- Revised the chapter opening to focus on the need for adjustments at the end of the period.
- Realigned the discussion on adjustments by Revenues (deferred and accrued) and Expenses (deferred and accrued) versus Deferrals (revenues and expenses) and Accruals (revenues and expenses) in the 2nd edition.
- Improved on the presentation of material by reorganizing parts of the chapter.
- Added the Return on Equity Key Ratio Analysis toward the end of the chapter.
- Added two self-study quizzes.
- Revised the closing process by adding the Income Summary account.
- Expanded on the requirements of the Demonstration Case to show how the omission of adjustments affects elements of financial statements.
- Substantially revised the end of chapter exercises, problems, and cases and added new exercises, problems and cases in response to reviewers' comments.
- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter Five

- Changed the focus company to Andrew Peller Limited (formerly Andrés Wines).
- Improved on the presentation of the material by inserting procedural steps that are common to both the direct and indirect methods.

- Revised the method of computation of cash receipts and payments (within the direct method) that will enhance students' understanding of these computations.
- Added a new self-study quiz.
- Moved discussion of direct method to a chapter supplement.
- Added a chapter supplement that discusses how gains and losses are reported on the cash flow statement.
- Substantially revised the end of chapter exercises, problems, and cases, including a new case based on the cash flow statement of an Italian company (Geox) that uses International Financial Reporting Standards.
- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter Six

- Changed the focus company to Forzani Group Ltd., Canada's largest retailer of sporting goods.
- Revised the learning objectives.
- Improved on the presentation of material by reorganizing parts of the chapter and updating information related to corporate governance.
- Deleted the Key Ratio Analysis related to the Return on Equity based on reviewers' comments, and relocated this ratio to Chapter 4.
- Revised the content of the International Perspective box to highlight the growing importance of the international accounting standards in financial reporting worldwide.
- Revised the content of A Question of Ethics to highlight the growing importance of sustainability reporting by companies.
- Changed the company used in the Demonstration case from Sleeman Breweries to Canadian Tire.
- Significantly revised the end-of-chapter material, resulting in a smaller, but more focused set of questions, exercises, problems, and cases that relate primarily to the topics covered in the chapter.

- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter Seven

- Updated the information related to the focus company, Gildan Activewear Inc.
- Rewrote certain sections of the chapter to improve on readability of the text.
- Added a new self-study quiz.
- Updated the requirements related to internal control over financial reporting and added a real world excerpt from Gildan's annual report.
- Substantially revised the end-of-chapter exercises, problems, and cases based on reviewers' feedback, and added new exercises and problems.
- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter Eight

- Updated the information related to the focus company, Dell, Inc.
- Reorganized the chapter and related Supplement A based on CICA Handbook Section 3031, which is consistent with International Financial Reporting Standard 2 on "Inventories."
 - Removed discussion of LIFO from the body of the chapter to Supplement B.
 - Incorporated discussion of the perpetual FIFO and weighted average costing methods that were previously covered in Supplement A.
 - Expanded on the discussion of lower of cost and market by focusing on the net realizable value as the only concept of market value permitted in Section 3031.
- Replaced the algebraic relationship between cost of goods sold and inventory with a relationship based on statement format, similar to the changes made in Chapter 5 for relationships between accrual and cash basis items.
- Converted the section on estimation of inventory to a Financial Analysis box.

- Added summary tables showing detailed computation of the cost of goods sold under different inventory control systems and different costing methods to complement the graphical presentations in the exhibits.
- Substantially revised the end-of-chapter exercises, problems, and cases based on reviewers' feedback, and added new exercises and cases.
- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter Nine

- Updated the information related to the focus company, WestJet Airlines.
- Rewrote certain sections of the chapter to improve on readability of the text, and updated the information related to the various exhibits and real world excerpts.
- Revised the coverage of revenue and capital expenditures to highlight the differences between ordinary repairs and maintenance versus extraordinary repairs and betterments.
- Expanded on the discussion of asset impairment.
- Moved discussion of changes in amortization estimates from chapter supplement into body of text.
- Substantially revised the end-of-chapter exercises, problems, and cases based on reviewers' feedback, and added, new exercises and alternate problems.
- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter Ten

- Updated the information related to the focus company, Petro-Canada.
- Rewrote certain sections of the chapter to improve on readability of the text, and updated the information related to the various exhibits and real world excerpts.

- Moved the discussions related to Lease Liabilities and Present Value Concepts and Chapter Supplement B to Chapter 11 as per reviewers' suggestions.
- Added a new A Question of Ethics box.
- Substantially revised the end-of-chapter exercises, problems, and cases based on reviewers' feedback, and added new exercises, problems, alternate problems, and cases.
- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter Eleven

- Changed the focus company to Petro-Canada to provide a continuation of the discussion of liabilities introduced in Chapter 10.
- Expanded the content of the chapter to include lease liabilities, asset retirement obligations, and employee retirement obligations.
- Reorganized the discussion of discount or premium amortization for a better

comparison between the straight-line and effective-interest amortization methods.

- Added a chapter supplement that focuses on present value concepts.
- Revised the end-of-chapter exercises, problems, and cases based on reviewers' feedback, adding a substantial number of new exercises, problems, alternate problems, and cases.
- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter Twelve

- Changed the focus company to Sun Life Financial Inc.
- Revised the Learning Objectives.
- Reorganized the chapter's content to discuss common shares first before focusing on preferred shares.
- Added a Key Ratio Analysis on earnings per share and deleted the Key Ratio Analysis related to the dividend payout ratio.

- Added a brief section on accounting and reporting for income trusts.
- Substantially revised the end-of-chapter exercises, problems, and cases based on reviewers' feedback, adding nine new exercises, problems, and cases.
- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter Thirteen

- Updated the information related to the focus company, Home Depot.
- Rewrote certain sections of the chapter to improve on readability of the text, and updated the information related to the various exhibits and real world excerpts.
- Substantially revised the end-of-chapter exercises, problems, and cases based on reviewers' feedback, and added new assignment material.
- Upgraded Team Project to follow the concept of a continuous project from prior and subsequent chapters.

Chapter-Specific Online Supplements Supplemental topics specific to chapter content are also included on the OLC, for instructors who wish to cover this material.

- *The Formal Recordkeeping System:* This appendix, supplemental for Chapters 2 to 4, describes and illustrates the use of the General Journal and General Ledger during the accounting period, the construction of the worksheet at year-end, and the use of reversing entries at the beginning of the next accounting period.
- *Comparison of the Direct and Indirect Methods of Preparing the Cash Flow from Operating Activities Section of the Cash Flow Statement:* For use in Chapter 5, this simplified example—both a mini-chapter and an illustrative Excel spreadsheet, illustrates the difference between the computation of cash flow from operating activities using two methods: the direct method and the indirect method.
- *Canadian Capital Markets:* To supplement Chapter 6, this document helps define capital markets and the role of capital markets in Canada.
- *Comprehensive Income:* This supplement to Chapter 6 provides an overview of the Statement of Comprehensive Income and presents illustrative real-world excerpts from recent annual reports.
- *Accounting for Goodwill and Other Intangible Assets:* For use with Chapter 9, this supplement explains how businesses account for goodwill and other intangible assets as well as impairment in the value of goodwill.
- *Financial Instruments:* After reading this supplement to Chapter 10, students will understand the important differences among financial instruments.
- *Future Value Concepts:* For use with Chapter 11, this supplement explains the concept of future value cash flows and related computations.
- *Expanding the ROE Profit Driver Analysis: The Scott Formula:* To supplement Chapter 13. This expanded analysis of the ROE model provides additional insights into the operating, investing, and financing activities of a business.
- *Reporting and Interpreting Investments in Other Corporations:* This supplement is a complete chapter that describes the classification, recording, and disclosure of corporate investments in other corporations.

Teaching and Learning with Technology

Financial Accounting's technology learning solutions complement the textbook every step of the way, giving students the extra help they need while providing instructors with tools for teaching a stimulating and rewarding class.

LYRYX ASSESSMENT FOR FINANCIAL ACCOUNTING

A COMPLETE ONLINE ASSESSMENT SYSTEM

Lyryx Assessment for Financial Accounting, is an online learning and assessment tool that has captured the attention of post-secondary institutions across the country while improving student success in financial accounting.

The assessment takes the form of a homework assignment called a **Lab**, which corresponds to the chapters in the Libby text.

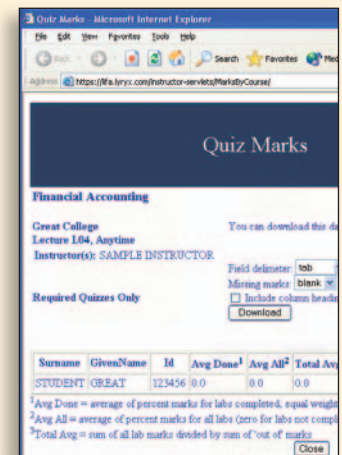
Key variables within the Labs are **algorithmically generated and automatically graded**, so students get instant scores and feedback—no need to wait until the next class to find out how well they did!

New Labs are randomly generated each time, providing the student with unlimited opportunities to try a type of question. After they submit a Lab for marking, students receive **extensive feedback** on their work, thus promoting their learning experience. Student motivation is high with these Labs because they can be **tied to assessment** and because they can try as many times as they want prior to the due date, with only their best grade being recorded.

After registering their course with us, instructors can create Labs of their choice by selecting problems from our test bank, and setting a deadline for each one. Instructors have access to all the students' marks and can view their best Labs. Instructors can also download the class grades at any time to analyze individual and class performance.

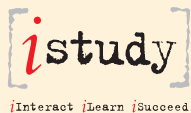
If students do their financial accounting practice and homework, they *will* improve their performance in the course. Recent research regarding the use of Lyryx has shown that when Labs are tied to assessment, even if worth only a small percentage of the total grade for the course, students will do their homework—and more than once. *The result is improved student success in introductory financial accounting!*

Please contact your *i*Learning Sales Specialist for additional information on *Lyryx Assessment for Financial Accounting*.



Supplements

FOR THE STUDENT



iSTUDY

Available 24/7: providing instant feedback when you want, how you want, and where you want. This online *iStudy* space was developed to help you master the concepts and achieve better grades. With all the learning tools you've come to expect, Libby's *iStudy* includes tips on what you really need to know, an audio glossary, matching exercises, and self-study quizzes. *iStudy* simply offers the best, most convenient way to interact, learn, and succeed.

iStudy can be purchased through the online Student Success Centre or by purchasing a PIN code card through the campus bookstore. Instructors: Please contact your *iLearning* Sales Specialist for more information on how to make *iStudy* part of your students' success.

ONLINE LEARNING CENTRE



Available at www.mcgrawhill.ca/olc/libby, the Online Learning Centre provides a range of resources, including numerous chapter-specific supplements (as outlined on page xxiv), Excel templates tied to selected end-of-chapter material, and self-study quizzes to help you succeed in your studies.

FOR THE INSTRUCTOR

INSTRUCTOR'S CD-ROM

This Instructor's CD-ROM includes:

- **PowerPoint® Presentations.** These slides for use in your classroom are completely customized for the third Canadian edition of *Financial Accounting*.
- **Solutions Manual.** Provides solutions for end-of-chapter questions, mini-exercises, exercises, problems, and cases.
- **Instructor's Manual.** Includes a chapter outline, detailed lecture notes, suggested activities and a reading list for each chapter.
- **Computerized Test Bank.** Includes over 1700 True/False, Multiple Choice, and Essay questions. Algorithmic questions also available.
- **Instructor's Excel® Template Solutions.** These Excel template solutions accompany the templates available to students in the Online Learning Centre.

ONLINE LEARNING CENTRE

www.mcgrawhill.ca/olc/libby



Select Instructor Resources are available for download on the Instructor's Centre of the Online Learning Centre. These include the PowerPoint® Presentations, Solutions Manual, Instructor's Manual, and Excel® Template Solutions.

CONTENT FOR COURSE MANAGEMENT SYSTEMS

Content cartridges are available for course management systems. Please contact your local McGraw-Hill Ryerson *iLearning* Sales Specialist for details.

PRIMIS CUSTOM PUBLISHING CASE OPTIONS

Through McGraw-Hill Ryerson's custom publishing division, **Primis**, instructors are able to select cases to accompany *Financial Accounting* in a number of ways. Create your own case set, or browse the selection of cases that correspond to the chapter material. Contact your McGraw-Hill Ryerson *iLearning* Sales Specialist for more information.

