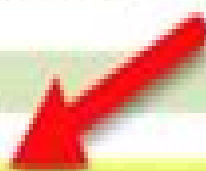


STARBUCKS CORPORATION
CONSOLIDATED BALANCE SHEETS
(in millions, except per share data)

	Sep 30, 2018	Oct 1, 2017
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 8,756.3	\$ 2,462.3
Short-term investments	181.5	228.6
Accounts receivable, net	693.1	870.4
Inventories	1,400.5	1,364.0
Prepaid expenses and other current assets	1,462.8	358.1
Total current assets	12,494.2	5,283.4
Long-term investments	267.7	542.3
Equity and cost investments	334.7	481.6
Property, plant and equipment, net	5,929.1	4,919.5
Deferred income taxes, net	134.7	795.4
Other long-term assets	412.2	362.8
Other intangible assets	1,042.2	441.4
Goodwill	3,541.6	1,539.2
TOTAL ASSETS	\$ 24,156.4	\$ 14,365.6
LIABILITIES AND EQUITY		

Property, Plant and
Equipment



The Measurement Of Property Plant Equipment In Financial Statements

R Bogdan



The Measurement Of Property Plant Equipment In Financial Statements:

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comprehensive income of changes in reserves resources and retained earnings and of cash flows for the years then ended The IMF s financial statements were audited by external auditing firm PricewaterhouseCoopers LLC which certified that they were prepared and presented in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board The standards include the design implementation and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement whether due to fraud or error *IFRS Primer International GAAP Basics* Irene M. Wiecek,Nicola M. Young,2009-10-19 The IFRS Primer International GAAP Basics serves as a roadmap to provide guidance and a path through the period of transition to convergence of GAAP and international reporting standards for both students and instructors As in introduction to International Financial Reporting Standards IFRS the IFRS Primer is a stand alone and logical supplement for use with existing U S introductory intermediate and advanced financial accounting textbooks **Financial Reporting in Hong Kong** ,2008 *Financial Accounting using IFRS* M.H. Franco Wong,Michelle Hanlon,Robert Magee,Glenn Pfeiffer,2025-08-14 We wrote this book to equip students with the accounting techniques and insights necessary to succeed in today s global business environment It reflects our combined experience in teaching financial accounting to students at all levels and in several countries For anyone who pursues a career in business the ability to read analyse and interpret published financial reports is an essential skill Financial Accounting using IFRS is written for future business leaders who want to understand how financial statements are prepared and how the information in published financial reports is used by investors creditors financial analysts and managers Our goal is to provide the most engaging relevant and accessible textbook available TARGET AUDIENCE Financial Accounting using IFRS is intended for use in the first financial accounting course at either the undergraduate or graduate level at universities that want to teach IFRS U S GAAP is not covered This book balances the preparation of financial statements with their analysis and interpretation This book accommodates mini courses lasting only a few days as well as extended courses lasting a full semester Financial Accounting using IFRS is real world oriented and focuses on the most salient aspects of accounting It teaches students how to read analyse and interpret financial accounting data to make informed business decisions To that end it consistently incorporates real company data both in the body of each chapter and throughout the assignment material **Accounting under IndAS: An Illustrative Manual** Santosh Maller,2020-06-20 About the book Ind AS transition has resulted in high quality principles based globally comparable financial reporting of large Indian companies The transition not only impacted the financial results of companies but also caused far reaching consequential business impact Since last two years there have been several changes in Ind AS for example amendments in the revenue recognition standard and new leases standard has drastically changed the performance reporting in the balance sheet composition of companies Further certain Ind AS principles are implicitly complex for example the accounting for financial instruments acquisitions and business combinations are quite nuanced and

can get difficult to apply without proper understanding Towards this end this book attempts to provide insights and in depth analysis on interpretative issues and complex principles in the Ind AS standards Ind AS contains extensive presentation and disclosure requirements The relevant chapters extensively deal with these requirements with illustrative examples To simplify the reading experience the chapters include a brief easy to understand summary of the relevant standard followed by Frequently Asked Questions FAQs on the chapter Coronavirus COVID 19 has also resulted in widespread economic uncertainty and disruption of businesses There have been far reaching implications on financial reporting These circumstances would potentially present entities with several challenges when preparing their financial statements This Edition covers some of the key financial reporting implications by way of FAQs in related chapters that companies need to consider along with the possible approaches that they may consider to dealing with the same keeping in view the business objectives financial covenants and the accounting standards This book is intended to help the companies to identify Ind AS requirements that are relevant to them and evaluate various accounting policy choices available under Ind AS The disclosure related issues would be useful to benchmark with the Ind AS IFRS disclosures of major companies Currently there is limited literature of the Ind AS application issues This book endeavors to provide guidance on these issues The book would be an immensely useful referencer for professionals practitioners and corporates

International Financial Reporting Standards Greg F. Burton, Eva K. Jermakowicz, 2015-02-20 International Financial Reporting Standards A Framework based Perspective links broad concepts and general accounting principles to the specific requirements of IFRS to help students develop and understand the judgments required in using a principle based standard Although it is still unclear whether the US will adopt IFRS the global business environment makes it necessary for accounting students and professionals to be bilingual in both US GAAP and IFRS This comprehensive textbook offers A clear presentation of the concepts underlying IFRS A conceptual framework to guide students in interpreting and applying IFRS rules A comparison between IFRS and US GAAP to develop students understanding of the requirements of each standard Real world examples and case studies to link accounting theory to practice while also exposing students to different interpretations and applications of IFRS End of chapter material covering other aspects of financial reporting including international auditing standards international ethics standards and corporate governance and enforcement as well as emerging topics such as integrated accounting sustainability and social responsibility accounting and new forms of financial reporting Burton Jermakowicz have crafted a thorough and extensive tool to give students a competitive edge in understanding and applying IFRS A companion website provides additional support for both students and instructors

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Table of Contents The Measurement Of Property Plant Equipment In Financial Statements

1. Understanding the eBook The Measurement Of Property Plant Equipment In Financial Statements
 - The Rise of Digital Reading The Measurement Of Property Plant Equipment In Financial Statements
 - Advantages of eBooks Over Traditional Books
2. Identifying The Measurement Of Property Plant Equipment In Financial Statements
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an The Measurement Of Property Plant Equipment In Financial Statements
 - User-Friendly Interface
4. Exploring eBook Recommendations from The Measurement Of Property Plant Equipment In Financial Statements
 - Personalized Recommendations
 - The Measurement Of Property Plant Equipment In Financial Statements User Reviews and Ratings

- The Measurement Of Property Plant Equipment In Financial Statements and Bestseller Lists
- 5. Accessing The Measurement Of Property Plant Equipment In Financial Statements Free and Paid eBooks
 - The Measurement Of Property Plant Equipment In Financial Statements Public Domain eBooks
 - The Measurement Of Property Plant Equipment In Financial Statements eBook Subscription Services
 - The Measurement Of Property Plant Equipment In Financial Statements Budget-Friendly Options
- 6. Navigating The Measurement Of Property Plant Equipment In Financial Statements eBook Formats
 - ePub, PDF, MOBI, and More
 - The Measurement Of Property Plant Equipment In Financial Statements Compatibility with Devices
 - The Measurement Of Property Plant Equipment In Financial Statements Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of The Measurement Of Property Plant Equipment In Financial Statements
 - Highlighting and Note-Taking The Measurement Of Property Plant Equipment In Financial Statements
 - Interactive Elements The Measurement Of Property Plant Equipment In Financial Statements
- 8. Staying Engaged with The Measurement Of Property Plant Equipment In Financial Statements
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers The Measurement Of Property Plant Equipment In Financial Statements
- 9. Balancing eBooks and Physical Books The Measurement Of Property Plant Equipment In Financial Statements
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection The Measurement Of Property Plant Equipment In Financial Statements
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine The Measurement Of Property Plant Equipment In Financial Statements
 - Setting Reading Goals The Measurement Of Property Plant Equipment In Financial Statements
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of The Measurement Of Property Plant Equipment In Financial Statements
 - Fact-Checking eBook Content of The Measurement Of Property Plant Equipment In Financial Statements
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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