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The core focus of this text remains on the interpretation, analysis, illustration and application of the scope and purpose of the financial reporting processes under IFRS. Written for intermediate and advanced financial reporting courses, both at undergraduate and post graduate level.

Scott reveals vast amounts of financial accounting information drawn from recent research that has until now been hidden in academic journals. He provides a clear, easy-to-use framework for students to (1) place this information in a financial accounting context, (2) explain and analyze the information intuitively and (3) to reveal the information's relevance in understanding the practice of accounting.

Advanced Accounting delivers an in-depth, comprehensive introduction to advanced accounting theory and application, using actual business examples and relevant news stories to demonstrate how core principles translate into real-world business scenarios. Clearly defined and logically organized Learning Objectives aid in student comprehension, while highlighted Related Concepts illustrate how individual concepts fit into the larger picture. Short answer questions throughout the chapter allow students to test their knowledge before reaching the more in-depth end-of-chapter questions, promoting a deeper understanding of both technical and conceptual aspects of the field. Written by active accounting researchers, this text brings clarity and flexibility to the central ideas underlying business combinations, consolidated financial statements, foreign currency transactions, partnerships, non-profit accounting and more. This new Seventh Edition has been updated to reflect the latest changes to FASB and GASB standards, allowing students to build a skill set based on up-to-date practices. With a student-oriented pedagogy designed to enhance comprehension, promote engagement, and build real-world understanding, this user-friendly book provides an essential foundation in current advanced accounting methods and standards.

The measurement methods used in financial accounting affect our perception of the value and performance of businesses by determining the amount of reported profit or loss and the resources of the business. Thus, measurement affects shareholders and other stakeholders in the business. It has even been suggested that the world financial crisis of 2007-2010 was partly due to the mis-measurement of financial instruments. In this book, Geoffrey Whittington provides a unique survey of the theory and practice of measurement in financial accounts. It seeks to define and illustrate alternative methods, using simple numerical examples, and to analyse their theoretical properties. Also, it summarises extensive empirical evidence and the historical development of ideas and practice. It is essential reading for advanced undergraduate and postgraduate students studying financial accounting, as well as practitioners and policy-makers concerned with accounting standards.

Financial Accounting in an Economic Context

Adapted for U.S. GAAP

Share-based Payment

Entrepreneurial Finance for MSMEs

Fundamentals of Financial Accounting

Understanding Financial Statements and Accounting Rules with Case Studies

Accounting Principles: A Business Perspective uses annual reports of real companies to illustrate many of the accounting concepts in use in business today. Gaining an understanding of accounting terminology and concepts, however, is not enough to ensure your success. You also need to be able to find information on the Internet, analyze various business situations, work effectively as a member of a team, and communicate your ideas clearly. Accounting Principles: A Business Perspective will give you an understanding of how to use accounting information to analyze business performance and make business decisions. The text takes a business perspective. We use the annual reports of real companies to illustrate many of the accounting concepts. You are familiar with many of the companies we use, such as The Limited, The Home Depot, and Coca-Cola Company. Gaining an understanding of accounting terminology and concepts, however, is not enough to ensure your success. You also need to be able to find information on the Internet, analyze various business situations, work effectively as a member of a team, and communicate your ideas clearly. This text was developed to help you develop these skills.

Grounded in financial statements, Financial Accounting allows accountants to see not only the impact of financial transactions in financial statements, but also the impact of transactions on overall business decisions. The eighth edition offers new elements designed to sharpen Pratt's economic decision-making foundation with a more timely, real-world focus. Up-to-date, expanded, and detailed IFRS coverage is now included. The SEC 2014 roadmap is explored in all chapters. Comprehensive coverage of real-world financial crisis issues is presented. Accountants will also find more discussions on the increasing role of management's assessment of internal controls over financial reporting.

In the new sixth edition, readers will be able to clearly see the relevance of accounting in their everyday lives. The authors introduce challenging accounting concepts with examples that are familiar to everyone, which helps build motivation to learn the material. Accounting issues are also placed within the context of marketing, management, IT, and finance.

Intermediate Accounting, 12th Edition, Volume 1, continues to be the number one intermediate accounting resource in the Canadian market. Viewed as the most reliable resource by accounting students, faculty, and professionals, this course helps students understand, prepare, and use financial information by linking education with the real-world accounting environment. This new edition now incorporates new data analytics content and up-to-date coverage of leases and revenue recognition.

A Business Perspective

IFRS Edition

IFRS 2

Cruising World

Improvements to IFRSs

Business Ethics - A Philosophical and Behavioral Approach

This book is about financial accounting and management control and how these two information systems are related as well as how their objectives conflict. At the most fundamental level, the objective of financial accounting is to provide owners and funders with comparable information on a company's value creation. The aim of management control, on the other hand, is to give the board, senior executives and employees unique information for strategy formulation and implementation. One often-mentioned negative effect is the risk of financial accounting affecting management control design and use, making it less relevant for decision-making at the company level. The book provides an analysis of the complex relationship between financial accounting and management control. The analysis is based on theoretical reasoning as well as several examples of how financial accounting standards affect not only the annual report but also the control system. An interesting, and perhaps unexpected conclusion is that management control seems to affect financial accounting almost as much as financial accounting affects management control. These complex relationships, which can influence the design and use of both financial accounting and management control, are discussed in detail in this book.

The second European edition of Financial Markets and Corporate Strategy provides comprehensive coverage of financial markets and corporate finance, brought to life by real world examples, cases and insights. Placed in a truly international context, this new and updated edition takes an academic and practical view-point to guide students through the challenges of studying and practicing finance. Aimed specifically at an international audience, this edition boasts hundreds of references to new and relevant non-US research papers from top finance journals. Whilst retaining the well respected structure of the successful US text, Professor David Hillier has also made a number of additions which include: Fully updated research, data and examples in every chapter. Coverage of the global financial crisis, the impact it made on the financial markets and the lessons being learnt by the finance industry. A stronger emphasis on corporate governance and agency theory. Updates on accounting standards, bankruptcy laws, tax rules and tax systems.

For colleges and universities around the world, John Wiley & Sons is proud to announce Financial Accounting: IFRS Edition, by Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso, which incorporates International Financial Reporting Standards (IFRS) into the existing textbook framework. On almost every page, the book addresses every accounting topic from the perspective of IFRS while still highlighting key differences between IFRS and US GAAP. Following the reputation for accuracy, comprehensiveness, and currency, the authors have painstakingly created a book dedicated to assisting students learning accounting topics under the rules of IFRS.

From a historical point of view, the main activity of investment banks is what today we call security underwriting. Investment banks buy securities, such as bonds and stocks, from an issuer and then sell them to the ?nal investors. In the eighteenth century, the main securities were bonds issued by governments. The way these bonds were priced and placed is extraordinarily similar to the system that investment banks still use nowadays. When a government wanted to issue new bonds, it negotiated with a few prominent “middlemen” (today we would call them investment bankers). The middlemen agreed to take a fraction of the bonds: they accepted to do so only after having canvassed a list of people they could rely upon. The people on the list were the ?nal investors. The middlemen negotiated with the government even after the issuance. Indeed, in those days governments often changed unilaterally the bond conditions and being on the list of an important middleman could make the difference. On the other hand, middlemen with larger lists were considered to be in a better bargaining position. This game was repeated over time, and hence, reputation mattered. For the middlemen, being trusted by both the investors on the list and by the issuing governments was crucial.

Intermediate Accounting, Volume 1

Disclosures in the Financial Statements of Banks and Similar Financial Institutions

Financial Accounting Theory
FRS 102

Value and Profit

Financial Accounting, 11th Edition, provides students with a clear understanding of financial accounting by framing accounting processes in the context of real-world business practices. Concepts are presented in an engaging story-telling approach and help answer key questions such as "why, what, and how" financial accounting connects to business success. By building a solid foundation in the mechanics of preparing and analyzing financial statements, performance measurement (Return on Equity), and decision-making with the help of data analytics, Financial Accounting, 11th Edition helps students better prepare to be effective and successful business professionals.

"Intermediate Financial Accounting Volume 1 by G. Arnold and S. Kyle, developed in collaboration by Athabasca University and Lyryx, is intended for a first course in Intermediate Financial Accounting, and presumes that students have already completed one or two Introductory Financial Accounting courses. The textbook reflects current International Financial Reporting Standards (IFRS), such as IFRS 15 - Revenue from Contracts With Customers. This textbook provides a review of introductory accounting concepts and covers all topics essential to a first level Intermediate Accounting course: the conceptual framework and current landscape of financial reporting; statements of financial position; comprehensive income; cash flows and shareholders' equity; cash and receivables; revenue; inventory; property, plant and equipment; intangible assets; and intercorporate investments. For those requiring preparation for CPA designation, competencies as outlined by the CPA are addressed in this textbook. For a detailed competency map, please contact us at info@lyryx.com. It also focuses on more difficult intermediate accounting topics that match prerequisite requirements for students advancing to a second level Intermediate Financial Accounting course. Topics that are covered in Advanced Financial Accounting courses, such as consolidations and foreign exchange, are not included here."--BCcampus website.

Intermediate Accounting, 12th Edition, Volume 2, continues to be the number one intermediate accounting resource in the Canadian market. Viewed as the most reliable resource by accounting students, faculty, and professionals, this course helps students understand, prepare, and use financial information by linking education with the real-world accounting environment. This new edition now incorporates new data analytics content and up-to-date coverage of leases and revenue recognition.

Intermediate Accounting: IFRS Edition provides the tools global accounting students need to understand IFRS and how it is applied in practice. The emphasis on fair value, the proper accounting for financial instruments, and the

new developments related to leasing, revenue recognition, and financial statement presentation are examined in light of current practice. Global Accounting Insights highlight the important differences that remain between IFRS and U.S. GAAP, and discuss the ongoing joint convergence efforts to resolve them. Comprehensive, up-to-date, and accurate, Intermediate Accounting: IFRS Edition includes proven pedagogical tools, designed to help students learn more effectively and to answer the changing needs of this course.

Intermediate Accounting, Volume 2

Economics and Political Implications of International Financial Reporting Standards

Fundamentals of General Insurance Actuarial Analysis, Second Edition

Preface to International Financial Reporting Standards

IFRS 5

Practical Guide to IFRS (with FREE CDs)

The world of financial accounting is changing rapidly, with all listed companies in the EU now required to publish their financial statements according to IFRS. Financial Accounting: An International Approach is written to reflect the latest financial accounting developments and their implications, and is the ideal text for non-specialist students. Aimed at those students who wish to pursue careers as managers in business or similar organisations, the book offers an innovative, practical and interactive approach to the subject. Focusing on the use of financial information rather than simply presenting technical methodology, and bearing the non-specialist in mind, the authors explain the ground rules of book-keeping, but never to the detriment of essential underlying concepts. The book is suitable for introductory level courses in Financial Accounting for a general degree in Business/Management and Economics.

For undergraduate and graduate courses in advanced accounting. An in-depth guide to accounting that reflects the most up-to-date business developments. This comprehensive textbook addresses practical financial reporting problems while reflecting recent business developments and changes in accounting standards. This edition has been rewritten to align with the Financial Accounting Standards Board Accounting Standards Codification.

Financial Accounting and Management Control The Tensions and Conflicts Between Uniformity

and Uniqueness Springer

International Financial Reporting Standards (IFRS) are internationally-recognized financial reporting guidelines regulated by the International Accounting Standards Board (IASB) to ensure that uniformity exists in the global financial system. In addition to regulating financial reporting, the adoption of IRFS has been shown to impact the flow of foreign capital and trade. Economics and Political Implications of International Financial Reporting Standards focuses on the consequences and determinants of the adoption of the International Financial Reporting Standard (IFRS), which has remained a top issue in International Accounting. This timely publication brings to the forefront issues related to the political and economic influences and impacts of IFRS in addition to providing a platform for further research in this area. Policy makers, academics, researchers, graduate-level students, and professionals across the fields of management, economics, finance, international relations, and political science will find this publication pertinent to furthering their understanding of financial reporting at the global level.

Financial Accounting

An International Approach

A Guide to Underwriting and Advisory Services

Principles and Applications

Intermediate Financial Accounting

Financial Management

Mergers and acquisitions (M&As) reshape the corporate landscape helping companies expand market share and gain a strategic advantage. The ability to understand and analyze these transactions is a crucial skill. The first step in acquiring that skill is being able to gather and analyse information on M&As from public sources, such as financial statements. This textbook helps its readers better analyze M&A transactions using information provided in financial statements. Covering accounting and reporting of consolidations, goodwill, non-controlling interests, step acquisitions, spin-offs, equity carve-outs, joint ventures, leveraged buyouts, disposal of subsidiaries, special purpose entities, and taxes, it focuses on the link between underlying economic events and the information in financial statements and how this link affects the assessment of corporate performance. The first part of the book

provides description of the accounting rules governing M&A transactions, while the second part includes cases of M&A transactions. Each case focuses on a different element of an M&A transaction, and it is followed by a detailed solution with a complete analysis. Unlike other books in this field, this textbook focuses exclusively on accounting and financial analysis for graduate and upper undergraduate level courses in financial analysis, corporate finance, and financial accounting.

Also available as an e-book Ce cours apporte la cohérence au pluralisme des méthodes, dans une perspective qui tient compte des intérêts de la société. Les règles de conflit de lois sont présentées dans une nouvelle structure, exhaustive, permettant de définir la place des règles unilatérales et bilatérales et des lois de police et d'y intégrer le droit de l'Union européenne. On distinguera ainsi entre les règles attributives, matérielles et réceptives de conflit de lois.

Stuart Greenbaum and Anjan Thakor bring a unique analytical approach to the subject of banks and banking in this second edition. They expand the scope of the typical bank management course by addressing all types of deposit-type financial institutions.

This new, single-volume resource provides the most complete guidance available for analyzing the cost and pricing aspects of federal government contracts--so you can propose and negotiate appropriate prices and win contracts. The practical Contract Pricing Reference Guide reference combines five manuals into a single source, covering: Price Analysis Quantitative Techniques for Contract Pricing Cost Analysis Advanced Issues in Contract Pricing And Federal Contract Negotiation Techniques Determine the Proper Pricing to Win Government Business Throughout these pages, you will find highly detailed explanations of how the government evaluates proposals, arrives at pricing, chooses contractors, and awards contracts. With Contract Pricing Reference Guide, you can more confidently: Conduct market research for price analysis Employ proven techniques of quantitative price analysis Propose a fair and appropriate price Confidently engage in sealed bidding Include only what's allowable in the price Employ the most effective, competitive pricing strategies And engage in effective contract negotiations The One-of-a-Kind, Time-Saving Pricing Resource The all-new Contract Pricing Reference Guide provides a road-map for how to set correct pricing and engage in the competitive bidding process. It is a practical business tool to help you acquire government contract business--and it brings all the most valuable pricing information together in an easy-access, single-volume resource that puts everything you need literally right in front of you. No other resource delivers all of this together in one place, making it the most convenient way to obtain the most vital information on pricing government contracts.

The Financial Reporting Standard Applicable in the UK and Republic of Ireland
Intermediate Accounting

Intermediate Accounting: Reporting and Analysis

Pearson New International Edition

La dimension sociale du droit international privé

Financial Markets and Corporate Strategy European Edition 2e

For undergraduate courses in corporate finance and financial management. Develop and begin to apply financial principles People often struggle to see how financial concepts relate to their personal lives and prospective careers. Financial Management: Principles and Applications gives readers a big picture perspective of finance and how it is important in their personal and professional lives. Utilizing five key principles, the 13th Edition provides an approachable introduction to financial decision-making, weaving in real world issues to demonstrate the practical applications of critical financial concepts. Also available with MyFinanceLab(tm) MyFinanceLab is an online homework, tutorial, and assessment program designed to work with this text to engage students and improve results. Within its structured environment, students practice what they learn, test their understanding, and pursue a personalized study plan that helps them better absorb course material and understand difficult concepts. Note: You are purchasing a standalone product; MyLab(tm)& Mastering(tm) does not come packaged with this content. Students, if interested in purchasing this title with MyLab & Mastering, ask your instructor for the correct package ISBN and Course ID. Instructors, contact your Pearson representative for more information. If you would like to purchase both the physical text and MyLab & Mastering, search for: 0134640845 / 9780134640846 Financial Management: Principles and Applications Plus MyFinanceLab with Pearson eText -- Access Card Package Package consists of: 0134417216 / 9780134417219 Financial Management: Principles and Applications 0134417607 / 9780134417608 MyFinanceLab with Pearson eText -- Access Card -- for Financial Management: Principles and Applications

This text introduces the commonly used, basic approaches for reserving and ratemaking in General Insurance. It can be viewed as the next step in a progression from the mathematical content of the preliminary examinations to the mixture of theory and practice in the Fundamentals of Actuarial Practice Course to a practice-oriented approach. Professionalism requirements are interspersed throughout - setting a context for the work that actuaries perform. A very practical approach to education is given through varied examples that are linked from one chapter to another, and from one part of the textbook to another. The examples encountered in one chapter for four fictitious insurers (Auto Insurer, Dental Insurer, Collision Insurer, and Homeowners Insurer) continue in later chapters, as well as in the appendices. Detailed examples are also provided for two self-insured organizations, a captive insurer and a self-insurance pool. These examples demonstrate how traditional actuarial approaches can be applied to self-insurers, a topic not typically addressed in actuarial educational material.

This text provides a contemporary introduction to accounting and accounting systems. It covers the essence of both financial and managerial accounting in a non-procedural, non-debit and credit manner. After a brief introduction to financial statement preparation, the remainder of the text focuses on controls and the use of accounting information in decision making.

This textbook, originally by D. Annand and H. Dauderis, was intended for a first course in introductory financial accounting. It focuses on core introductory financial accounting topics that match pre-requisite requirements for students advancing to Intermediate Financial Accounting. A

corporate approach is utilized versus beginning with a sole proprietorship emphasis and then converting to a corporate approach; this consistency throughout the book reduces confusion for the introductory student. This most recent revision by D. Marchand converted the text from IFRS to reflect the Generally Accepted Accounting Principles of the United States (U.S. GAAP).

Accounting Principles

Financial Accounting and Management Control

Survey of Accounting

Advanced Accounting

Applying International Financial Reporting Standards

An Introduction to Measurement in Financial Reporting

This book provides a framework for understanding micro, small and medium sized enterprises (MSMEs) as important contributors to economic growth. By examining the economic and investment decisions behind these businesses, the author shows how managers of MSMEs can add value to the firm by applying managerial finance tools. Early chapters establish the basic tenets of new venture development and financing and explore the economic environment that business-owners inhabit, focusing on venture capital, microfinance intervention, and public sector interventions. Later chapters guide the reader through the process of financial planning and forecasting, and valuation, finishing with insights into how to harvest investments and make sound financial decisions. The book has interdisciplinary appeal and offers a timely consideration of MSMEs in developing economies. It will be valuable reading for all interested in the management and development of small businesses, the finance of entrepreneurship and policy affecting small and medium sized enterprises. Today's financial accounting is continuously changing. Now, you have a resource to help you understand the importance of accounting information and how that information is critical to others in business today with Wahlen/Jones/Pagach's INTERMEDIATE ACCOUNTING, 3E. Positive examples and cases from familiar companies, such as Starbucks, Coca-Cola, Apple, Louis Vuitton and Nestle, reinforce the book's unique, approachable perspective. You see the power of financial accounting information for investors, creditors and other stakeholders. This edition's in-depth coverage also clearly addresses the latest accounting standards. This edition works closely with CNOWv2 digital resources to help you manage the rigor and time requirements of today's intermediate accounting course. Learning tools help you master key concepts. In addition, algorithmic homework exercises allow you to solve multiple versions of exercises, in order to build confidence and expertise. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

This textbook examines the extent to which moral values play a role as productive forces for the economy, and explores the effect of ethical and unethical Behavior on the economy. It shows how ethics improves productivity in the economy, and provides specific ethics tools for practical application for students and managers. Stemming from an overall interdisciplinary approach, and combining recent research results from sciences such as economics, business administration, Behavioral economics, philosophy, psychology and sociology, this textbook fills a gap in the literature on ethics in business. The book

begins with the foundations of business ethics by defining business ethics, delineating its objectives, and discussing the importance of business ethics for business, the economy and society. Next, it presents the ethical evaluation approaches to enable the reader to evaluate economic Behavior ethically. It then explores 'man in business', and deals with such issues as Behavior, motivation, ethical orientation, and the presence or absence of a sense of justice. Following this is a discussion of the rules of the market and of questions such as: Does the market economy promote ethical Behavior or is there a conflict of goals between ethics and market economy? Do companies have a social responsibility? The book concludes with an analysis of the importance of ethics for productivity in the enterprise and in the economy, and presents ethics tools as the instruments with which management can promote ethical Behavior of their employees. Following a textbook structure, the book first derives knowledge from scientific studies that is relevant for students, and then summarizes the results. It explains ethical assessment approaches, and then gives an ethical assessment of economic Behavior using case studies. It uses roleplaying and games to explain the Behavior of people in relation to ethics.

Non-current Assets Held for Sale and Discontinued Operations

Contemporary Financial Intermediation

The Tensions and Conflicts Between Uniformity and Uniqueness

IFRS 3 Business Combinations

Investment Banking

Financial Analysis of Mergers and Acquisitions