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Nota di contenuto	The basic financial statements -- The accounting process -- Generally accepted accounting principles -- Recognition of revenues and expenses -- Current assets and liabilities -- Accounting for inventories -- Property, plant, and equipment and depreciation -- Intangible assets -- Accounting for investments -- Accounting for long term debt -- Accounting for leases -- Accounting for other long term liabilities -- Accounting for stock and stockholders' equity -- Partnership accounting -- Accounting for business combinations -- Earnings per share and financial ratios -- Special reporting issues -- Corporate finance : valuation -- International accounting -- Appendix A. The Sarbanes-Oxley Act of 2002 -- Appendix B. Time value of money.