

1. Record Nr.	UNINA9910154648003321
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Titolo	Financial accounting / / Anne Britton, Chris Waterston
Pubbl/distr/stampa	Harlow, England : , : Pearson, , [2010] Â©2010
ISBN	1-5129-3890-4 1-282-53032-1 9786612530326 1-4058-9984-0
Edizione	[Fifth edition.]
Descrizione fisica	1 online resource (xvi, 425 paginas)
Collana	Always Learning
Disciplina	657.076
Soggetti	Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Cover -- Financial Accounting -- Brief Contents -- Contents -- Preface -- Guided tour of the book -- What is accounting? -- Introduction -- Purposes of accounting -- A brief history -- Types of accounting -- Who cares anyway? The users -- The future of financial accounting -- Summary -- Self-assessment questions -- The statement of financial position -- Introduction -- The sources and applications of funds -- The format of the statement of financial position -- A few words about non-commercial organisations -- What the statement of financial position tells the user -- The alternative valuation methods -- Statement of changes in equity -- Summary -- Self-assessment questions -- The statement of comprehensive income -- Introduction -- Structure of the statement -- The income statement part -- Operating costs -- The appropriation account -- Statement of changes in equity -- Other comprehensive income -- Inventory valuation -- Non-commercial organisations -- Limited companies -- Information technology and accounting -- Summary -- Self-assessment questions -- Concepts and characteristics -- Introduction -- Concepts and policies -- Accounting estimation and measurement bases -- Revenue recognition -- A true and fair view -- The 'Framework' -- Summary -- Self-assessment questions -- The double entry system -- Introduction

-- The need for a double entry system -- Double entry system - duality  
-- Double entry system - account -- Credit transactions -- Worked example of double entry -- Balancing off accounts -- Trial balance -- Statement of comprehensive income -- Format of the statement of comprehensive income -- Balance remaining in the books -- Summary  
-- Self-assessment questions -- Adjustments, including entries in ledger accounts -- Introduction -- Accruals and prepayments -- Adjustment to ledger accounts -- Adjustments for bad and doubtful debts.  
Bad debts -- Provision for bad debts -- Provision for bad debts after the first year -- Depreciation -- Sale of non-current assets -- Summary -- Self-assessment questions -- Preparation of statement of comprehensive income and statement of financial position from trial balance and adjustments -- Introduction -- Extended example -- Summary -- Self-assessment questions -- Accounts of limited companies and other organisations -- The need for companies -- The company -- Company capital -- Other entities -- Partnerships -- Summary -- Self-assessment questions -- Group accounting -- Introduction -- Acquisition of whole subsidiary -- Non-controlling interests -- Subsidiary with reserves -- Revaluation on acquisition -- Consolidated statements of comprehensive income -- Summary -- Self-assessment questions -- Statement of cash flows -- Introduction -- Cash flows within a business -- Statement of cash flows -- Summary -- Self-assessment questions -- Regulatory framework, corporate social responsibility and corporate governance -- Introduction -- UK legal framework -- UK regulatory framework -- International regulatory framework -- Determinants of the accounting framework -- Accounting standards in the United States of America -- Corporate social responsibility (CSR) accounting -- Corporate governance -- Summary -- Self-assessment questions -- Interpretation, including ratio analysis and consideration of additional information required -- Accounting information and users -- Needs and objectives of users -- Standards -- Technique of ratio analysis -- Performance -- Investment potential -- Financial status -- Limitations of ratio analysis -- Additional information -- Cash flow and ratio analysis -- Summary -- Self-assessment questions -- Valuation and performance measurement -- Introduction -- Alternatives to historical cost -- The time value of money.  
Putting the valuations together -- Inflation accounting -- Accounting for revaluations -- Statement of changes in equity -- Summary -- Self-assessment questions -- Control of accounting systems -- Introduction -- The need for controls -- Audit -- Bank reconciliations -- Control accounts -- Incomplete records -- Legal requirements -- Constructing financial statements from very incomplete records -- Summary -- Self-assessment questions -- Information technology and accounting -- Introduction -- Control issues -- Audit trails -- Designing an accounting system -- Implementation -- Contingency planning -- E-accounting -- XML -- The wider picture -- Summary -- Self-assessment questions -- The finale -- Introduction -- Case study -- Accounts for Kriton Manufacturers SA -- Notes to the accounts -- Note of retained earnings -- Summary -- Appendix: Answers to self-assessment questions -- Glossary -- Index.

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## Sommario/riassunto

The text adopts a questioning attitude to the subject, asking why accounting practices exist and how they work, without lingering on the technicalities. For those who favour the why over how to approach, Financial Accounting is the ideal introductory core text for first-year financial accounting students. The text is deliberately and positively accessible for first-time students, with frequent exercises in

all chapters, and answers to these supplied straight after the questions. These do not so much test understanding of the subject as develop understanding through self-testing and repetition.

2. Record Nr.

UNICAMPANIAVAN0113486

**Titolo**

Growth curve and structural equation modeling : topics from the Indian Statistical Institute / Ratan Dasgupta editor

**Pubbl/distr/stampa**

[Cham], : Springer, 2015

**Titolo uniforme**

Growth curve and structural equation modeling : topics from the Indian Statistical Institute

**Descrizione fisica**

XII, 299 p. : ill. ; 24 cm

**Soggetti**

00B25 - Proceedings of conferences of miscellaneous specific interest [MSC 2020]  
62-XX - Statistics [MSC 2020]  
92B15 - General Biostatistics [MSC 2020]  
62Pxx - Applications of statistics [MSC 2020]  
92B10 - Taxonomy, cladistics, statistics in mathematical biology [MSC 2020]

**Lingua di pubblicazione**

Inglese

**Formato**

Materiale a stampa

**Livello bibliografico**

Monografia