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| Autore                  | Atrill Peter  |
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| ISBN                    | 1-292-13565-4   |
| Edizione                | [Tenth edition.]  |
| Descrizione fisica      | 1 online resource (569 pages)   |
| Disciplina              | 657   |
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| Lingua di pubblicazione | Inglese   |
| Formato                 | Materiale a stampa  |
| Livello bibliografico   | Monografia  |
| Nota di bibliografia    | Includes bibliographical references and index.  |
| Nota di contenuto       | Cover -- Brief contents -- Contents -- Preface -- Acknowledgements -- 1 Introduction to accounting and finance -- Introduction -- What are accounting and finance? -- Who are the users of accounting information? -- Providing a service -- Weighing up the costs and benefits -- Accounting as an information system -- Management accounting and financial accounting -- Scope of this book -- The changing face of accounting -- Why do I need to know anything about accounting and finance? -- The quest for wealth creation -- Meeting the needs of other stakeholders -- Balancing risk and return -- Not-for-profit organisations -- Summary -- Key terms -- Further reading -- Review questions -- Part One FINANCIAL ACCOUNTING -- 2 Measuring and reporting financial position -- Introduction -- The major financial statements - an overview -- The statement of financial position -- The effect of trading transactions -- Classifying assets -- Classifying claims -- Statement layouts -- Capturing a moment in time -- The role of accounting conventions -- Money measurement -- Valuing assets -- Meeting user needs -- Summary -- Key terms -- Further reading -- Review questions -- Exercises -- 3 Measuring and reporting financial performance -- Introduction -- The income statement -- Different roles -- Income statement layout -- Further issues -- Recognising revenue -- Recognising expenses -- Depreciation -- Costing inventories -- Trade receivables problems -- |

Uses and usefulness of the income statement -- Summary -- Key terms -- Further reading -- Review questions -- Exercises -- 4 Accounting for limited companies -- Introduction -- The main features of limited companies -- The role of the Stock Exchange -- Managing a company -- The UK Corporate Governance Code -- Financing limited companies -- Borrowings -- Withdrawing equity -- The main financial statements -- Dividends.

Additional financial statements -- The directors' duty to account -- The need for accounting rules -- Sources of accounting rules -- The auditors' role -- Management commentary -- Creative accounting -- Summary -- Key terms -- Further reading -- Review questions -- Exercises -- 5 Measuring and reporting cash flows -- Introduction -- The statement of cash flows -- Why is cash so important? -- The main features of the statement of cash flows -- A definition of cash and cash equivalents -- The relationship between the main financial statements -- The layout of the statement of cash flows -- The normal direction of cash flows -- Preparing the statement of cash flows -- What does the statement of cash flows tell us? -- Summary -- Key terms -- Further reading -- Review questions -- Exercises -- 6 Analysing and interpreting financial statements -- Introduction -- Financial ratios -- Financial ratio classifications -- The need for comparison -- Calculating the ratios -- A brief overview -- Profitability -- Efficiency -- Relationship between profitability and efficiency -- Liquidity -- Financial gearing -- Investment ratios -- Trend analysis -- Using ratios to predict financial failure -- Limitations of ratio analysis -- Summary -- Key terms -- Further reading -- Review questions -- Exercises --

Part Two MANAGEMENT ACCOUNTING -- 7 The relevance and behaviour of costs -- Introduction -- What is meant by 'cost'? -- Relevant costs: opportunity and outlay costs -- Cost behaviour -- Fixed cost -- Variable cost -- Semi-fixed (semi-variable) cost -- Finding the break-even point -- Contribution -- Margin of safety -- Operating gearing -- Failing to break even -- Weaknesses of break-even analysis -- Using contribution to make decisions: marginal analysis -- Summary -- Key terms -- Further reading -- Review questions -- Exercises -- 8 Full costing -- Introduction. What is full costing? -- Why do managers want to know the full cost? -- Single-product businesses -- Multi-product businesses -- Overheads as service renderers -- Activity-based costing -- Using full (absorption) cost information -- Summary -- Key terms -- Further reading -- Review questions -- Exercises -- 9 Budgeting -- Introduction -- How budgets link with strategic plans and objectives -- Time horizon of plans and budgets -- How budgets help managers -- Budgets and forecasts -- Limiting factors -- How budgets link to one another -- Using budgets in practice -- Preparing budgets -- Non-financial measures in budgeting -- Budgeting for control -- Measuring variances from budget -- Making budgetary control effective -- Behavioural issues -- The use of variance analysis -- Summary -- Key terms -- Further reading -- Review questions -- Exercises --

Part Three FINANCE -- 10 Making capital investment decisions -- Introduction -- The nature of investment decisions -- Investment appraisal methods -- Accounting rate of return (ARR) -- Payback period (PP) -- Net present value (NPV) -- Why NPV is better -- Internal rate of return (IRR) -- Some practical points -- Investment appraisal in practice -- Investment appraisal and strategic planning -- Summary -- Key terms -- Further reading -- Review questions -- Exercises -- 11 Financing a business -- Introduction -- The main objective of financing policy -- Sources of finance -- Internal sources of finance -- Internal sources of long-term finance -- Internal sources of short-term finance -- External sources of

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Providing long-term finance for the small business -- Islamic finance -- Summary -- Key terms -- References -- Further reading -- Review questions -- Exercises -- 12 Managing working capital -- Introduction -- What is working capital? -- The scale of working capital -- Managing inventories -- Managing trade receivables -- Managing cash -- Managing trade payables -- Summary -- Key terms -- Further reading -- Review questions -- Exercises -- Appendix A: Glossary of key terms -- Appendix B: Solutions to self-assessment questions -- Appendix C: Solutions to review questions -- Appendix D: Solutions to selected exercises -- Appendix E: Present value table -- Index.

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## Sommario/riassunto

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| 2. Record Nr.           | UNISA996200698103316  |
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| ISSN                    | 2101-0013   |
| Descrizione fisica      | 1 online resource   |
| Soggetti                | 74.21 geography of Asia<br>Periodicals.<br>Mongolia Periodicals<br>Siberia (Russia) Periodicals<br>Mongolia<br>Russia (Federation) Siberia<br>Siberia |
| Lingua di pubblicazione | Francese  |
| Formato                 | Materiale a stampa  |
| Livello bibliografico   | Periodico   |
| Note generali           | Refereed/Peer-reviewed<br>Title varies slightly.<br>Issue for 1979 has title: Etudes mongoles.<br>Some numbers have also a distinctive title.         |