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Autore	Atrill Peter
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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.

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finance -- External sources of long-term finance -- Forms of borrowing -- External sources of short-term finance -- Long-term versus short-term borrowing -- Gearing and the financing decision -- Raising long-term finance -- The role of the Stock Exchange -- The Alternative Investment Market.

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.

Sommario/riassunto

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