

1. Record Nr.	UNINA9910790490803321
Autore	Doran David T
Titolo	Financial reporting standards [[electronic resource]] : a decision-making perspective for non-accountants // David T. Doran
Pubbl/distr/stampa	[New York, N.Y.] (222 East 46th Street, New York, NY 10017), : Business Expert Press, 2012
ISBN	1-283-89310-X 1-60649-388-4
Edizione	[1st ed.]
Descrizione fisica	1 online resource (340 p.)
Collana	Financial accounting and auditing collection, , 2151-2817
Disciplina	657.0218
Soggetti	Accounting - Standards
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Part of: 2012 digital library.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	1. Overview of financial accounting -- 2. Cash, receivables, and revenue recognition -- 3. Inventory and cost of goods sold -- 4. Operational assets -- 5. Liabilities: current, contingent, and long-term debt -- 6. Leases -- 7. Financial instruments: investment securities and derivatives -- 8. Accounting for postretirement benefits and income taxes -- 9. Stockholders' equity and earnings per share -- 10. Statement of cash flows -- Index.
Sommario/riassunto	Accounting is the score keeping system in the "game" of business--you can't do well in any "game" if you don't understand how the score is kept. This book is intended to benefit practicing managers, MBA students, and nonaccounting business majors. United States financial reporting standards are compared and contrasted with international financial reporting standards where appropriate. The book emphasizes how management's choice of accounting methods and their required estimates in reporting transactions and events impact financial statements, both immediately and in the future. Unlike typical accounting books, journal entries are not used to illustrate topical coverage. This unique book exclusively provides a user's decision-making perspective by using the accounting equation format to directly illustrate financial statement effects of transactions and events. Most of the topics addressed in this book are typically studied by accounting majors in the two course "intermediate" accounting sequence, but the

text also includes discussion of consolidations--a topic generally covered in the "advanced" accounting course. Intermediate accounting textbooks alone typically exceed well over 1,500 pages. By exclusively applying a user's perspective, and limiting topical content to areas relevant for decision making, this book allows nonaccountants to acquire the requisite underlying knowledge in a concise, easy to understand text.

2. Record Nr.	UNINA9910958646203321
Autore	Sarkin Jeremy
Titolo	Colonial genocide and reparations claims in the 21st century : the socio-legal context of claims under international law by the Herero against Germany for genocide in Namibia, 1904-1908 // Jeremy Sarkin
Pubbl/distr/stampa	Westport, Conn. : , : Praeger Security International, , 2008 New York : , : Bloomsbury Publishing (US), , 2024
ISBN	9798400628559 9786612421136 9781282421134 1282421131 9780313362576 0313362572
Edizione	[1st ed.]
Descrizione fisica	1 online resource (320 pages)
Collana	PSI reports
Disciplina	345.6881/0251
Soggetti	Herero (African people) - Reparations Namibia - History - Herero Revolt, 1904-1907 - Reparations Reparations for historical injustices - Namibia Germany Trials, litigation, etc
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	The legacy of the Herero genocide on Namibia today -- The historical and current legal implications of Germany's conduct -- The developing norm of reparations and apologies for historical claims : past, present and future.

Sommario/riassunto

More and more, the descendants of indigenous victims of genocide, land expropriation, forced labor, and other systematic human rights violations committed by colonial powers are seeking reparations under international law from the modern successor governments and corporations. As the number of colonial reparations cases increases, courts around the world are being asked to apply international law to determine whether reparations are due for atrocities and crimes that might have been committed long ago but whose lasting effects are alleged to injure the modern descendants of the victims. Sarkin
