

FUNDAMENTAL ACCOUNTING

3E

Concept and Practical Approach

SITI NOOR HAYATI MOHAMED ZAWAWI
AMLA ABU • ROKIMAH MOHAMAD
ROSMAWATI HARON

Accounting An Intuitive Approach 3rd Edition

WJ Hussar



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Management Accounting for the Hospitality, Tourism and Leisure Industries 3rd edition Debra

Adams,2024-09-02 An up to date and relevant reference guide to accounting for decision making in the hospitality tourism and leisure industries Its user friendly and easy to follow style is based on the author s extensive first hand experience of working with and delivering training and professional development in the sector COMPANY VALUATION UNDER IFRS - 3RD EDITION Nick Antill,Kenneth Lee,Deborah Taylor,2020-02-11 Revised and updated The influence of International Financial Reporting Standards IFRS on accounting across the world is stronger than ever Most importantly this stems from the mandatory adoption of IFRSs in many parts of the world including Europe Canada Australia Brazil and with some relatively small exceptions China Additionally foreign registrants in the US are also permitted to use IFRS by the SEC The impact of IFRSs also extends to accounting developments as the IASB and the FASB work closely together to formulate new standards such as those recently issued on leasing and revenue recognition It is clear that investors analysts and valuers need to understand financial statements produced under IFRS to feed in to their valuations and broader investment decisions Written by practitioners for practitioners the book addresses valuation from the viewpoint of the analyst the investor and the corporate acquirer It starts with valuation theory what is to be discounted and at what discount rate It explains the connection between standard methodologies based on free cash flow and on return on capital And it emphasizes that whichever method is used accurate interpretation of accounting information is critical to the production of sensible valuations The authors argue that forecasts of cash flows imply views on profits and balance sheets and that non cash items contain useful information about future cash flows so profits matter The book addresses the implications for analysis modelling and valuation of key aspects of IFRS all updated for recent developments including Pensions Stock options Derivatives Provisions Leases Revenue recognition Foreign currency The text also sets out the key differences between IFRS and US GAAP treatments of these issues in addition to their implications for analysis A detailed case study is used to provide a step by step valuation of an industrial company using both free cash flow and economic profit methodologies The authors then address a range of common valuation problems including cyclical or immature companies as well as the specialist accounting and modelling knowledge required for regulated utilities resource extraction companies banks insurance companies real estate companies and technology companies Accounting for mergers and disposals is first explained and then illustrated with a detailed potential acquisition

A Behavioural Analysis of Joint-cost Allocation and Transfer Pricing Arthur Lawrence Thomas,1980 Handbook of Modern Accounting Sidney Davidson,Roman L. Weil,1977 *Books in Print* ,1991 Subject Guide to Books in Print ,1997 **Thinking and Reasoning: A Very Short Introduction** Jonathan St B. T. Evans,2017-09-21 Our extraordinary capacity to reason and solve problems sets us aside from other animals but our evolved thinking processes also leave us susceptible to bias and error The study of thinking and reasoning goes back

to Aristotle and was one of the first topics to be studied when psychology separated from philosophy In this Very Short Introduction Jonathan Evans explores cognitive psychological approaches to understanding the nature of thinking and reasoning problem solving and decision making He shows how our problem solving capabilities are hugely dependent on also having the imagination to ask the right questions and the ability to see things from a completely new perspective Beginning by considering the approaches of the behaviourists and the Gestalt psychologists he moves on to modern explorations of thinking including hypothetical thinking conditionals deduction rationality and intuition Covering the role of past learning IQ and cognitive biases Evans also discusses the idea that there may be two different ways of thinking arising from our evolutionary history

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