

Advanced Financial Accounting

Tenth Edition



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Advanced Financial Accounting Alessandro Cortesi, Patrizia Tettamanzi, Umberto Scaccabarozzi, Ivan Spertini, Stefano Castoldi, 2015-11-02T00:00:00+01:00 Financial statements are the cognitive instrument par excellence to understand a company's profitability, asset trends and financial performance. This volume is divided into three sections and addresses the main themes related to Financial Statements. The first part, Financial Statement analysis, Main objectives and tools, illustrates the techniques commonly used to analyse and interpret financial statements: reformulations of statement of financial position and statement of comprehensive income and ratios. The second part, IFRS Accounting issues, presents the accounting issues of the most significant financial statements captions in accordance with International Financial Reporting Standards (IFRS) applicable on the date of publication of this manual. Consolidated financial statements are the subject of the third part, presenting the fundamental problems that gradually may arise from the consolidation process. The book is intended for all those students or professionals who intend to deal in a systematic way with the issues of construction and analysis of financial statements. The content of each chapter is enriched by examples with the aim of facilitating understanding.

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