

Financial Accounting and Reporting a Global Perspective

By Michel Lebas, Herve Stolowy, Yuan Ding

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Now in its fourth edition, this respected and widely used book provides an essential introduction to financial accounting and reporting for business and management students around the world. Written very much from the 'user' rather than the 'preparer' accounting perspective, the book provides clear and comprehensive guidance on all the complex concepts and issues in accounting and reporting, together with explanation of the more technical aspects of accounting transactions. The book has a strong international perspective (being based on IFRS/IAS) and uses lots of real-life worldwide company financial statements and examples, to enable students to see how issues appear in practice.

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Editorial Review

Review
Part 1 Introduction to Financial Accounting 1. Accounting: The Language of Business 2. Introduction to Financial Statements 3. Financial Statements: Interrelations and Construction 4. Accounting Principles and End-of-period Adjustments Part 2 Major Accounting Topics 5. Regulation of Accounting and Financial Reporting 6. Revenue Recognition Issues 7. Tangible Fixed Assets 8. Intangible Fixed Assets 9. Inventories 10. Financial Instruments in the Statement of Financial Position and Fair Value Accounting 11. Shareholders' Equity 12. Liabilities and Provisions 13. Business Combinations 14. Statement of Cash Flows Construction Part 3 Financial Statement Analysis 15. Balance Sheet Analysis 16. Income Statement Analysis 17. Statement of Cash Flows Analysis and Earnings Quality 18. Ratio Analysis, Financial Analysis and Beyond

About the Author
Herve Stolowy is Professor of Accounting at HEC Paris (Jouy-en-Josas, France). He teaches financial accounting and financial statement analysis in the different undergraduate programs of HEC Paris (HEC-MBA Program and HEC Masters of Science in Management - Grande Ecole). Professor Stolowy has authored and co-authored 10 books, chapters in 15 collective works and published over 75 articles in academic and applied journals. His research and teaching interests span financial and international accounting, and focus more specifically on IFRS/IAS, intangibles, accounts manipulation and design and use of statement of cash flows. Yuan Ding is Cathay Capital Chair Professor in Accounting at CEIBS (China Europe International Business School). Prior to joining CEIBS, he was a tenured faculty member at HEC Paris, France. He has had research papers published in several academic journals and in leading French academic journals. Professor Ding lectures in financial accounting, financial statement analysis, international accounting and corporate governance in Master's of Science in Management, MBA, EMBA and PhD programs in Europe and China.

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