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accounting an introduction by atrill provides a clear and approachable introduction to accounting and finance for those seeking to understand the main concepts and their practical application to good decision making

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this first new zealand edition of accounting an introduction provides a solid introduction to financial and management accounting and finance for those needing to acquire an understanding of key concepts and their practical application in decision making the emphasis is on the application and interpretation of information for decision making and on the underlying concepts rather than on the collection of data and the preparation of statements and reports aimed primarily at students who are studying accounting and finance as part of a university degree or mba course this text is designed specifically for the new zealand market the text incorporates new zealand legislation and new zealand equivalents to international accounting standards and contains numerous real world new zealand specific examples the warehouse group limited s 2009 annual report is referred to frequently throughout the text

with a comprehensive and accessible introduction to the subject financial accounting for decision makers focuses on the ways in which financial statements and information can be used to improve the quality of decision making the practical emphasis throughout the book ensures the material is always relevant whilst the authors style of introducing topics gradually and explaining technical terminology in a clear friendly style caters for all students whether on specialist accounting or non specialist business degrees the full text

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this text provides a comprehensive introduction to financial accounting it is aimed at students who are not majoring in accounting as well as those who are those studying introductory level financial accounting as part of their course in business economics hospitality management tourism engineering or some other area should find that the text provides complete coverage of the material at the level required students who are majoring in accounting should find the text a useful introduction to the main principles which can serve as a foundation for further study the main focus of the text is on the ways in which financial statements and financial information can improve the quality of decision making to ensure that readers understand the practical implications of the subject there are throughout the text numerous illustrative extracts using commentary from company reports survey data and other sources although some technical issues are dealt with in the text the main emphasis throughout is on basic principles and underlying concepts in this tenth edition we have taken the opportunity to make improvements including those suggested by students and lecturers who used the previous edition we have rewritten some material to make it more understandable to readers and have also increased the number of diagrams the number of examples from real life have been expanded as have the number of activities we have also incorporated developments to international financial reporting standards recent developments in auditing are discussed and explained the text is written in an open learning style this means that there are numerous integrated activities worked examples and questions throughout the text to help you to understand the subject fully in framing these questions and tasks we have tried to encourage critical thinking by requiring analysis and evaluation of various concepts and techniques you are encouraged to interact with the material and to check your progress continually irrespective of whether you are using the text as part of a taught course or for personal study we have found that this approach is more user friendly and makes it easier for you to learn we recognise that most of you will not have studied financial accounting before and therefore we have tried to write in a concise and accessible style minimising the use of technical jargon we have also

tried to introduce topics gradually explaining everything as we go where technical terminology is unavoidable we try to provide clear explanations you will find all of the key terms highlighted in the text and then listed at the end of each chapter with a page reference all of these key terms are also listed alphabetically with a concise definition in the glossary given in appendix b this should provide a convenient point of reference from which to revise a further important consideration in helping you to understand and absorb the topics covered is the design of the text itself the page layout and colour scheme have been carefully considered to allow for the easy navigation and digestion of material the layout features a large page format an open design and clear signposting of the various features and assessment material we hope that you will find the text both readable and helpful

from the well established author team of eddie mclaney and peter atrill this text aims to offer non specialist students a balanced introduction to financial and management accounting

introduction to management accounting relevant costs and benefits for decision making cost volume profit analysis full costing costing and cost management in a competitive environment budgeting accounting for control making capital investment decisions managing risk strategic management accounting performance evaluation and pricing in a competitive environment measuring divisional performance managing working capital

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