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accounting an introduction 3rd edition covers the principles of financial accounting management accounting and financial management emphasising the practical application and interpretation of information for real world decision making without theoretical or technical data

essay from the year 2007 in the subject tourism miscellaneous grade 2 bournemouth university bournemouth university course international tourism management top up language english abstract a corporate chief executive encompasses the final responsibility for a successful company development he sets the objectives for the business and specifies strategies for their achievement lines 1978 3 further key tasks are listed in appendix a in this

unique role he is also responsible for the funding of the business lines 1978 since 1st december 2007 andrew harrison is the chief executive of easyjet easyjet plc 2007 he defines the organisational structure to lead staff towards defined goals mullins 1999 easy jets organisation structure is a flat management structure a comparison of flat and tall management structures is given in appendix b being under the pressure of different interest groups the question arises which interest should be given priority easy jet postulates creating real wealth for all stakeholders bournemouth university 2004 22 this assignment demonstrates the theory and understanding of the five objectives discussing their importance and priorities a link is given to easyjet plc wealth in this context means the market value of ordinary shares this value states the future potential return for a shareholder s investment in relation to the risk taken over a certain time period atrill 2000 5 they can benefit from the company in form of dividends and or through increases in the share value from the point of buying neale mcelroy 2004 shareholder will weigh the returns from each investment against the potential risk involved atrill 2000 7 banks are seen as safe but usually bring lower return on investment atrill 2007 the common opinion of authors is that shareholder wealth maximisation is the answer to the question raised in the introduction it is the driving force behind strategic and operational decisions atrill mclaney 2006 352 other objectives are seen as subordinate watson head 2007 8 neale mcelroy 2004 10 see it as a company s responsibility to maximising returns for shareholders as they are the owner moreover globalisation created competition for funds of shareholders therefore the focus has to be on their interests to reach their financial support atrill mclaney 2006 however this objective seems to follow only the interest of one stakeholder perhaps at the expense of the others mclaney 2004 18

accounting an introduction 3 e a comprehensive introduction to the basic principles and underlying concepts of financial and management accounting as well as the core elements of financial management this extremely student friendly text is praised for its clear and uncluttered style as well as its interactive and lively presentation it has a clear focus on how accounting information can be used to improve the quality of decision making by managers it adopts an appropriate level of detail for introductory courses avoiding too much emphasis on technical aspects how to success in exams and assessments 1 e how to pass exams assessment provides everything a student is likely to need to prepare for and perform well in all types of university assessment and examination

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