

Financial Accounting Ifrs 2nd Edition

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this second edition of financial accounting continues to provide a comprehensive and up to date coverage of key concepts of accounting and their application in practice written in a friendly easy to understand style and the author s proven self study approach this book takes the intimidation out of financial accounting and helps you learn the conceptual and practical financial accounting skills relevant to recording of various kinds of business transactions

financial accounting for bba has been written to meet the requirements of undergraduate students particularly at the bba level this book covers the syllabi of major universities across the country providing basic knowledge of accounting principles and practices in a systematic manner the topics have been dealt with in a lucid manner to enable better understanding especially for those students who do not have an accounting background the text is examination oriented and is supplemented with relevant solved illustrations for all the topics

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m a disputes which range from breach of warranty and fraud claims to disagreements over price adjustments earn outs material adverse change clauses and many others are more common than many participants in m a transactions may realise they can take years to resolve and cost many millions of pounds euros or dollars a dispute can adversely affect the post transaction environment and hence the prospects of a successful acquisition or at worst frustrate a deal entirely it is therefore vital to understand how such disputes happen how they can be resolved and how to avoid them or at least minimise the potential for an m a dispute this indispensable practice guide provides not only a comprehensive discussion of the mechanics of m a transactions and purchase price adjustments but also a deeply informed analysis of what goes wrong in deals that leads to disputes and how to avoid or resolve such eventualities originally intended as a second edition of the author s well known m a disputes and completion mechanisms published in 2018 this is in fact a new book

drawing on a new set of experiences and observations taken from a period where the scope for m a disputes has intensified framed as an in depth discussion of typical questions that confront those who assess financial and accounting issues in m a disputes including the question of damages the analysis expertly investigates the pitfalls that can arise in such components of the process as the following the completion mechanism including the rationale and basis of measurement of individual purchase price adjustments and the locked box the role of accounting information in presenting or misrepresenting the underlying economic reality of a business and in informing a valuation valuation principles standards of value and valuation methods used for m a disputes valuation matters specific to m a disputes including the question of value vs price and the choice of counterfactuals material adverse change clauses and red flags for fraud a concluding chapter distils lessons learned into a short practical commentary drawing on the author s extensive experience of m a and related disputes with recommendations that plot a clear path to avoidance of disputes with its sound understanding of the completion mechanism including an extensive discussion of measurement of individual purchase price adjustments the locked box and how to identify fraud this practical and up to date guide grounded in corporate finance theory will be a valuable resource to all those who work on m a transactions whether as principal adviser insurer funder independent expert judge or arbitrator

applying ifrs for smes 2nd edition provides a detailed look at the application of the revised ifrs for smes standard as issued in by the international accounting standards board iasb in 2015 the amended standard provides areas of relief from the onerous provisions of full ifrs foreword by darrel scott iasb board member the book includes guidance on the interpretation and application of the standard from experienced practitioners who have hands on experience advising on as well as preparing financial statements under this framework

due to the emergence of ifrs as the required convention for reporting to stock exchanges in the european union and other important markets accountants must gain a strong understanding of these standards intermediate accounting integrates this new information throughout the chapters so they ll learn how to apply the new global accounting standards global examples are presented to clearly show how the information is utilized in the field the use of various currencies is also explored which is critical for accountants to know in today s global businesses environment

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