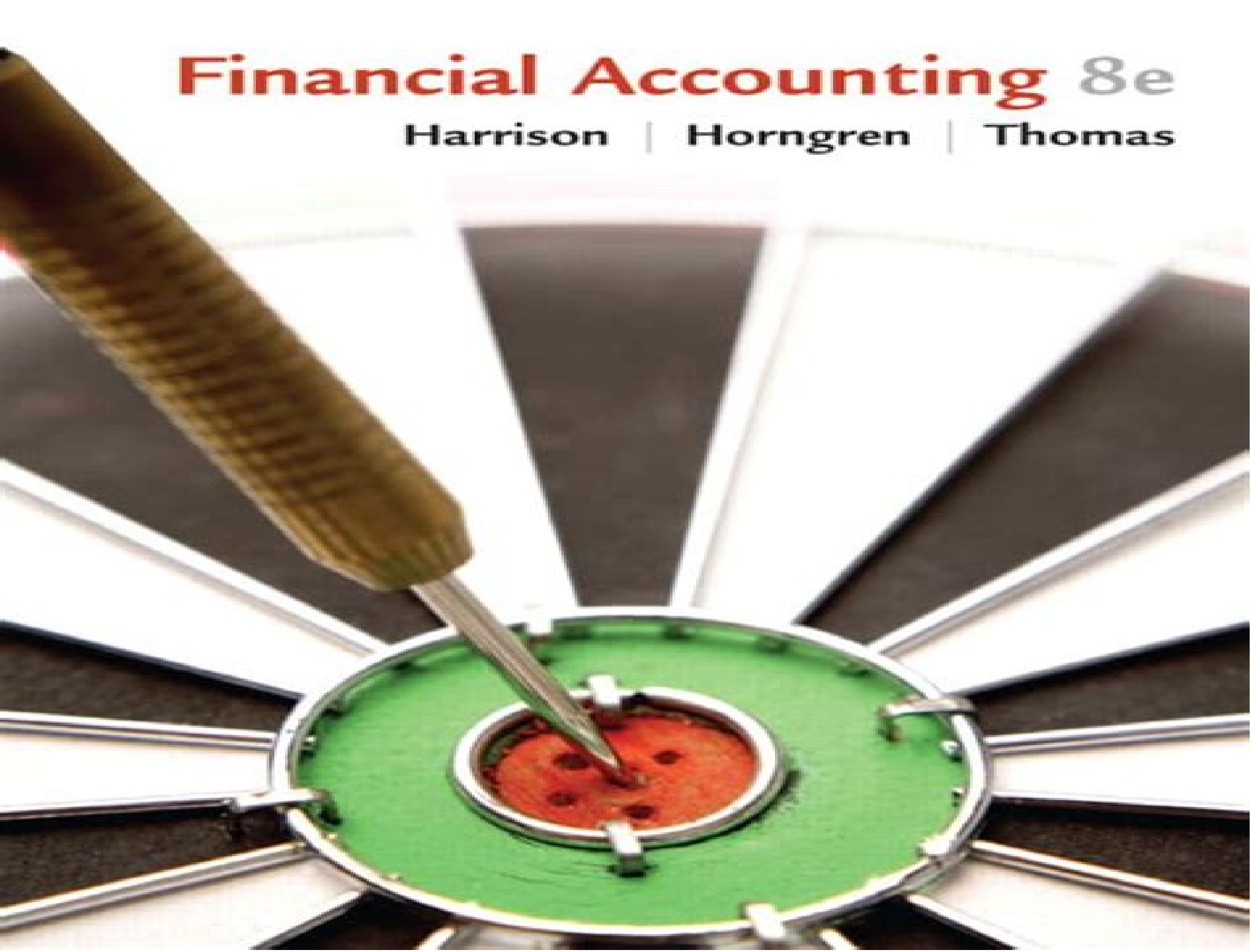


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**Advanced Financial Accounting** Alessandro Cortesi, Patrizia Tettamanzi, Umberto Scaccabarozzi, Ivan Spertini, Stefano Castoldi, 2015-11-02T00:00:00+01:00 Financial statements are the cognitive instrument par excellence to understand a company's 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

**Accounting Education** Seedwell Tanaka Muyako Sithole, Indra Abeysekera, 2017-02-24 This book provides a comprehensive and critical overview of learning accounting It illustrates that when learners need to mentally integrate two or more distinct items of information it places unnecessary demands on cognitive load The book discusses the cognitive load theory which assumes that the task of mental integration increases the load on already limited working memory and it does so to such an extent that learning may be severely impeded The book also investigates how students could deal with cognitive overload when learning introductory accounting using three instructional design formats the split attention format the integrated format and the self managed format Entrepreneurial Finance Gary Gibbons, Robert D. Hisrich, Carlos M. DaSilva, 2014-10-29 A practical approach for entrepreneurs and investors Entrepreneurial Finance provides readers with the fundamental knowledge to finance start grow and value new ventures without the complex finance terms and calculations This comprehensive yet practical approach incorporates a global perspective that appeals to entrepreneurs investors and students with diverse backgrounds knowledge and experience From Facebook to Camera Gary Gibbons Robert D Hisrich and Carlos M DaSilva use real world examples and their professional experiences to bring concepts to life This text is one of the most readable books in the market without compromising high quality content and resources **Foundations of Airport**

**Economics and Finance** Hans-Arthur Vogel, 2019-03-21 Foundations of Airport Economics and Finance analyzes the impact key economic indicators play on an airport's financial performance As rapidly changing dynamics including liberalization commercialization and globalization are changing the nature of airports worldwide this book presents the significant challenges facing current and future airports Airports are evolving from quasi monopolies to commercial companies operating in a global environment with ever increasing passenger and cargo volumes and escalating security costs that put a

greater strain on airport systems This book highlights the critical changes that airports are experiencing providing a basic understanding of both the economic and financial aspects of the air transport industry Identifies the economic roots of airport financial performance and how the interplay of its major parameters affects profitability Bridges the gap between the latest airport academic research and real world airport financial management Covers cases and scenarios of numerous airports from around the world Includes learning aids such as chapter introductions and summaries glossary and appendices

*Covenants and Third-Party Creditors* Daniela Matri,2017-10-17 This book adds to the debate on the effects of covenants on third party creditors externalities which have recently become a focus of discussion in the contexts of bankruptcy law corporate law and corporate governance The general thrust of the debate is that negative effects on third party creditors predominate because banks act in their own self interest After systematising the debated potential positive and negative externalities of covenants the book empirically examines these externalities It investigates the banks factual conduct and its effects on third party creditors in Germany and the US The study s most significant outcome is that it disproves the assumption that banks disregard third party creditors interests These findings are then interpreted with the tools of economic analysis particularly with the concept of common pool resources CPRs Around the aggregated value of the debtor company s asset pool as CPR exists an n person prisoner s dilemma between banks and third party creditors No creditor knows when and under what conditions the other creditor will appropriate funds from the debtor company s asset pool This coordination problem is traditionally addressed by means of bankruptcy law and collaterals However the incentive structure that surrounds the bilateral private governance system created by covenants and an event of default clause a CPR private governance system is found to also be capable of tackling this problem Moreover the interaction between the different regulation spheres bankruptcy law collateral and the CPR private governance system has important implications for both the aforementioned discussions as well as the legal treatment of covenants and event of default clauses Covenants alone cannot be seen as an alternative to institutional regulation the complete CPR private governance system and its interaction with institutional regulation must also be taken into consideration In addition their function must first find more acceptance and respect in the legal treatment of covenants and event of default clauses The CPR private governance system fills a gap in the regulation of the tragedy of the commons by bankruptcy law and collateral This has particularly important implications for the German 138 BGB 826 BGB and ad hoc duties to disclose insider information **Subject Guide to Books in Print**, 1975

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**Books in Print** ,1994 **ICMLG 2018 6th International Conference on Management Leadership and Governance** Dr Vincent Ribiere,2018-05-24 These proceedings represent the work of researchers participating in the 6th International Conference on Management Leadership and Governance ICMLG 2018 which is being hosted this year by the

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