

# International Financial Reporting And Analysis Alexander

This third edition is designed to meet the rapidly emerging demand for coverage of new international financial reporting standards (IFRS) and the globalisation of accounting in advanced courses. The book is based on an IASB framework but the European directives, especially as regards detailed formats having no direct equivalent in IFRS, are discussed in detail. The European context and, in the case of important markets, the national context is recognised and contrasted with the international approach. Important non-European influences, especially those from the US, are included in order to provide a genuinely wide-ranging appreciation of the implications of accounting internationalism. Part 1 - Framework, Theory and Regulation - contains coverage of the theoretical underpinnings of financial reporting in an international context. It also describes the international, European and domestic regulatory framework of accounting. Part 2 - Annual Financial Statements - starts by analysing the legal background of the concept of capital and profit. The relevant parts of the second European directive are introduced and the contents of published financial statements described. The main problem areas of financial reporting as covered by IFRS are then

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analysed. The approach in these chapters consists of discussion of each problem area and its theoretical issues, discussion of the international regulation relating to the problem, and important national and regional representations or variations. Part 3 -Consolidated Accounts and the Multinational - covers group accounts in an international context. Part 4 - Financial Information and Analysis - discusses in depth the availability and transparency of financial information as published, and then the usage and interpretation of that information. The book is student oriented throughout, and contains activities, examples of reporting using IFRS from real companies' accounts, questions and answers. This publication reviews recent developments on the performance of enterprises in attaining Sustainable Development Goals, as well as practical implementation of aspects concerning International Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS). It discusses implementation of recent IFRS considerations dealing with financial instruments, revenue from contracts with customers, leases and insurance contracts. Concerning IPSAS, the report looks into its overall implementation worldwide. Better analysis for more accurate international financial valuation International Financial Statement Analysis, 4th Edition provides the most up-to-date detail for the successful assessment of company

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performance and financial position regardless of country of origin. The seasoned experts at the CFA Institute offer readers a rich, clear reference, covering all aspects from financial reporting mechanics and standards to understanding income and balance sheets. Comprehensive guidance toward effective analysis techniques helps readers make real-world use of the knowledge presented, with this new third edition containing the most current standards and methods for the post-crisis world. Coverage includes the complete statement analysis process, plus information on income tax accounting, employee compensation, and the impact of foreign exchange rates on the statements of multinational corporations.

Wahlen/Baginski/Bradshaw is a balanced, flexible, and complete Financial Statement Analysis book that is written with the premise that students learn financial statement analysis most effectively by performing the analysis on actual companies. Students learn to integrate the concepts from economics, finance, business strategy, accounting, and other business disciplines through the integration of a unique six-step process. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

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Reporting Analysis combines comprehensive coverage and a rigorous approach to modern financial reporting with a readable and accessible style. Merging traditional principles of corporate finance and accepted reporting practices with current models enable the reader to develop essential interpretation and analysis skills, while the emphasis on real-world practicality and methodology provides seamless coverage of both GAAP and IFRS requirements for enhanced global relevance. Two decades of classroom testing among INSEAD MBA students has honed this text to provide the clearest, most comprehensive model for financial statement interpretation and analysis; a concise, logically organized pedagogical framework includes problems, discussion questions, and real-world case studies that illustrate applications and current practices, and in-depth examination of key topics clarifies complex concepts and builds professional intuition. With insightful coverage of revenue recognition, inventory accounting, receivables, long-term assets, M&A, income taxes, and other principle topics, this book provides both education and ongoing reference for MBA students.

'International Financial Reporting' delivers a focused, user-friendly introduction to international financial reporting and how to implement the IASB standards for undergraduate students. With more than 140 countries in the world now using international

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financial reporting standards (IFRSr Standards), knowledge of the standards issued by the International Accounting Standards Board (IASBr) is vital to students' success in financial accounting. Melville's International Financial Reporting employs a practical, applied approach in exploring and explaining the key international standards. With a focus on how to implement the standards, this text delivers a focused, user-friendly introduction to international financial reporting. Renowned for clear and concise language, this seventh edition brings the book completely up-to-date with international standards issued as of 1 January 2019.

Accurately understand and implement the latest IFRS updates Wiley IFRS 2016 is your one-stop resource for understanding and implementing the current International Financial Reporting Standards as dictated by the International Accounting Standards Board (IASB). Fully updated to cover the latest standards and IFRIC interpretations, this book provides clear and concise explanation alongside practical implementation guidance. The information is organized by topic for ease of navigation, making it ideal for both quick reference and in-depth study, with general statement guidance followed by topic-specific discussion. The Disclosure Checklist helps you ensure full compliance at a glance, and advice for first-time adopters helps smooth the initial implementation process. The goal of the

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International Accounting Standards Board is to achieve global convergence of accounting standards, which will lead to uniformity in financial reporting around the world. Annual updates to the IFRS are a part of these efforts, so staying up to date is an essential part of compliance. This informative guide is your ideal reference, with the latest 2016 updates and practical advice.

Understand the framework that unifies the IFRS Interpret and apply the standards correctly Verify compliance and completeness Get expert guidance on implementing the new and updated standard More and more countries around the globe are either adopting IFRS as their national standards, or adapting existing local standards to more closely align with those set by the IASB. Uniform reporting reduces the cost of financial statement preparation for multinational companies, and facilitates the jobs of investment analysts, investors, and others in assessing business results. Wiley IFRS 2016 gives you the explanation, interpretation, and practical guidance you need to ensure full compliance.

While there is growing interest in IFRS within the US, interest outside the US has exploded. Weygandt's fourth edition of Financial Accounting: IFRS highlights the integration of more US GAAP rules, a desired feature as more foreign companies find the United States to be their largest market. The highly anticipated new edition retains each of the key features (e.g. TOC, writing style, pedagogy, robust EOC) on which users of Weygandt Financial have come to rely, while putting the focus

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on international companies/examples, discussing financial accounting principles and procedures within the context of IFRS, and providing EOC exercises and problems that present students with foreign currency examples instead of solely U.S. dollars.

International Financial Reporting delivers a focused, user-friendly introduction to international financial reporting and how to implement the IASB standards for undergraduate students.

Through a mixture of concepts and examples, this book demystifies the variety of elements of financial accounting and uncovers the need-to-know information for certification in this field. This book covers the two aspects of financial statement analysis, namely quantitative and non-quantitative analysis. Concluding with helpful case studies, the book will appeal to students and academics of financial accounting. Are you looking for an engaging, decision-focussed approach to financial reporting that encourages students to develop their interpretative skills? Building on the success of the first edition, this textbook takes a 'how, why, what' approach to financial accounting, interwoven in each chapter. From chapter one, students understand how financial information is prepared and presented, why it is prepared and presented in this way, and what the resulting financial information means for users. Designed for students taking a step beyond their introductory financial accounting training, the textbook equips them with all the key tools they will require when they enter professional practice. Reflective of the latest International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS), this textbook delivers concise, clear explanations of all the key issues in accounting standards that students need to know. Content maps to professional accounting body syllabi, making this the perfect choice for accounting courses which offer exemptions.

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Chapters are rich with 3 types of examples to enhance understanding: - Illustrative examples of real-world situations; - Worked examples demonstrating the calculation of figures required for financial statements; - Extracts from company annual reports demonstrate how the theory relates to financial reporting in practice. More engaging, more balanced, and more applied than other offerings, this is exactly the textbook your financial reporting students need! An extensive Online Resource Centre accompanies the textbook and includes: For students: DT Solutions to all the end-of-chapter questions in the book including walkthroughs of solutions to key questions; DT Additional graded questions including professional body questions; DT Additional interpretative case studies based on real-life companies; DT A guided tour through a company report DT Specific study skills tips for accounting students For lecturers: DT Customisable PowerPoint slides DT Solutions to all the additional online questions DT Outline solutions to the interpretative case studies DT Group discussion questions

Although the need to expand the boundaries of financial reporting has been discussed since the mid-1990s, little consideration has been given to the evolution and discourses of integrated reporting of non-financial aspects. Yet by investigating how and why an organisation defines and its reporting boundaries, it is possible to understand what is truly "valued" (or not) in its business model. This innovative book reviews the guidelines and frameworks from the major relevant international organisations including: the International Accounting Standards Board, Global Reporting Initiative, Sustainability Accounting Standards Board, International Integrated Reporting Council, Carbon Disclosure Standards Board, and the World Intellectual Capital Initiative, and analyses their development and impact on the boundaries of financial and non-financial reporting. Illustrated

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with case studies and interviews with representatives of these organisations, this concise volume makes a significant contribution to the future of reporting theory and practice. It will be of great interest to advanced students, researchers, practitioners and policy makers.

Formerly titled International Accounting Standards: A Practical Guide, this third edition summarizes each International Financial Report Standard in order to provide a broad and basic understanding of the key issues for each standard. In addition to these short summaries, each chapter contains a case study that stresses the practical application of key concepts in a particular standard. This provides the non-technical reader with the tools to participate in discussions on the appropriateness and application of a standard to a given situation. All of the accounting standards, issued by the International Accounting Standards Committee (IASC) are included in this book, as well as interpretations disseminated by the Standards Interpretations Committee (SIC) through 31 December 2003.

The financial analysis perspective that this text represents is an analytical approach to International Accounting. Instead of focusing on individual FASB's that constantly change, this text teaches students the concepts behind the standards. Along with this unique approach, the main strengths of this text are its plentiful end-of-chapter material and its use of focus countries to demonstrate accounting systems. This second edition will continue to build on those strengths, as well as update focus countries.

Better analysis for more accurate international financial valuation International Financial Statement Analysis provides the most up-to-date detail for the successful assessment of company performance and financial position regardless of country of origin. The seasoned experts at the CFA Institute offer readers a rich, clear reference, covering all aspects from

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financial reporting mechanics and standards to understanding income and balance sheets. Comprehensive guidance toward effective analysis techniques helps readers make real-world use of the knowledge presented, with this new third edition containing the most current standards and methods for the post-crisis world. Coverage includes the complete statement analysis process, plus information on income tax accounting, employee compensation, and the impact of foreign exchange rates on the statements of multinational corporations.

Financial statement analysis gives investment professionals important insights into the true financial condition of a company. With it, realistic valuations can be made for investment, lending, or merger and acquisition purposes. The process is becoming increasingly complex, but this book helps readers deal with the practical challenges that arise at the international level. Understand the accounting mechanics behind financial reporting Discover the differences between statements from around the world Learn how each financial statement element affects securities valuation Master analysis for clues into operations and risk characteristics Amid an uncertain global economic climate, in today's volatile international markets, the ability to effectively evaluate financial statements is a critical skill. Standards and conditions are continuously evolving, and investment professionals need a strong, up-to-date resource for the latest rules and best practices. International Financial Statement Analysis provides this and more, with clarity and expert advice.

The core focus of this text remains on the interpretation, analysis, illustration and application of the scope and purpose of the financial reporting processes under IFRS. Written for intermediate and advanced financial reporting courses, both at undergraduate and post graduate level.

Corporate Financial Reporting and Analysis: A Global

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Perspective/3e by David Young and Jacob Cohen is an introductory textbook on financial reporting for MBA students. This book is intended to offer the rigor and comprehensive coverage required of an MBA text, while at the same time offering an accessible and practical reference for participants in executive programs. David Young is based at INSEAD Business School in France, and Jacob Cohen is based at MIT Sloan School of Management in the USA. This book offers a rigorous, yet accessible, treatment of contemporary financial reporting practice. Examples are drawn from a broad range of companies to illustrate key concepts. Particular emphasis is given to the latitude and flexibility granted to managers in reporting financial performance, and the steps that financial statement readers can take to identify potential trouble areas in the accounts. Topics include the analysis and interpretation of the three principal financial statements, revenue recognition, inventory accounting, receivables and bad debts, accounting for long-term assets, provisions and contingencies, income taxes, and the accounting for mergers and acquisitions. A unique feature of this book is the seamless way in which it deals with differences in U.S. GAAP and IFRS. Both regimes are covered simultaneously, i.e. when a topic is discussed, including the relevant journal entries and disclosures, the discussion applies equally to GAAP companies and to IFRS companies. It doesn't matter whether the company used in a given example is from the U.S., Europe, or elsewhere. Thanks to the ongoing GAAP/IFRS convergence project, the two regimes are close enough to allow for a somewhat generic approach that allows for coverage of both regimes at the same time. In this way, the examples that are covered in the book are relevant to all readers, regardless of which regime dominates in their business environment. The content of this book has been classroom tested over the past 20 years at INSEAD with the

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MBA class which has students from 80 different countries. International Financial Reporting Standards: A Framework-based Perspective links broad concepts and general accounting principles to the specific requirements of IFRS to help students develop and understand the judgments required in using a principle-based standard. Although it is still unclear whether the US will adopt IFRS, the global business environment makes it necessary for accounting students and professionals to be bilingual in both US GAAP and IFRS. This comprehensive textbook offers: A clear presentation of the concepts underlying IFRS A conceptual framework to guide students in interpreting and applying IFRS rules A comparison between IFRS and US GAAP to develop students' understanding of the requirements of each standard Real world examples and case studies to link accounting theory to practice, while also exposing students to different interpretations and applications of IFRS End of chapter material covering other aspects of financial reporting, including international auditing standards, international ethics standards, and corporate governance and enforcement, as well as emerging topics, such as integrated accounting, sustainability and social responsibility accounting and new forms of financial reporting Burton & Jermakowicz have crafted a thorough and extensive tool to give students a competitive edge in understanding, and applying IFRS. A companion website provides additional support for both students and instructors.

The International Financial Reporting Standards are quite different from other sets of accounting standards, and are fundamentally different from US-GAAP, in that they are based on principles, and not on detailed rules. Financial Reporting under IFRS: A topic-based approach offers a global perspective on IFRS by presenting the prescribed rationale and principles and illustrating them through numerous

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examples from large international companies. It aims to develop the fundamental skills necessary to read and use the information contained in all types of financial statements, through examples, activities, questions and answers. The book is broadly divided into three sections. Section one examines the structure of the Balance Sheet and the Income Statement, their links and the accounting mechanisms used to prepare them. Section two deals with the identification, evaluation and reporting of Balance Sheet items. Section three covers the use of financial statements to analyze a firm's performance and its risks. Throughout the book special topics are covered, including Derivatives and Hedge accounting (IAS 39), Business Combination (IFRS 3) and Operating Segments (IFRS 8). Financial Reporting under IFRS is ideally suited to the needs of students of accounting and financial reporting, but all users of financial statements, from creditors and investors to suppliers, customers, employees and governments will benefit from its concise, topic-based approach.

To enhance your understanding of the tools and techniques presented in International Financial Statement Analysis, pick up the International Financial Statement Analysis Workbook. This companion study guide contains carefully constructed problems with detailed solutions as well as concise learning outcome statements and summary chapter overviews. With this Workbook, you can test your understanding of the many issues associated with this discipline, before putting them to use in real-world situations. If you intend on acquiring a practical mastery of international financial statement analysis, this informative guide can help you succeed.

The seventh edition of International Financial Reporting and Analysis has been thoroughly updated in line with changes to the IFRS. The first parts have also been restructured to better reflect the current theoretical, market, regulatory and societal

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framework in which international financial reporting standards (IFRSs) are being developed and used. Several chapters have been rewritten to better promote student understanding and there are new chapters on corporate governance, business ethics, corporate social responsibility, sustainability reporting and responsible investment and the ethics of the accounting profession. In addition, all of the real world illustrations have been reviewed and many of them replaced with up to date examples to give students an insight into how the principles in the text work in practice.

International Financial Reporting Standards (IFRS) are now mandatory in many parts of the world, including Europe, Australia and China. In addition, many countries are in the process of IFRS adoption. Lastly, foreign registrants in US companies no longer have to undertake a costly US-IFRS reconciliation. Therefore, it is clear that investors, analysts and valuers need to understand financial statements produced under IFRS to feed in to their valuations and broader investment decisions. Written by practitioners for practitioners, the book addresses valuation from the viewpoint of the analyst, the investor and the corporate acquirer. It starts with valuation theory: what is to be discounted and at what discount rate? It explains the connection between standard methodologies based on free cash flow and on return on capital. And it emphasizes that, whichever method is used, accurate interpretation of accounting information is critical to the production of sensible valuations. The

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authors argue that forecasts of cash flows imply views on profits and balance sheets, and that non-cash items contain useful information about future cash flows - so profits matter. The book then addresses the implications for analysis and valuation of key aspects of IFRS including: - Pensions - Stock options - Derivatives - Provisions - Leases The text also sets out which countries use GAAP, as well as the key differences between IFRS and US GAAP treatments of these issues, in addition to their implications for analysis. A detailed case study is used to provide a step-by-step valuation of an industrial company using both free cash flow and economic profit methodologies. The authors then address a range of common valuation problems, including cyclical or immature companies, as well as the specialist accounting and modelling knowledge required for regulated utilities, resource extraction companies, banks, insurance and real estate companies. Accounting for mergers and disposals is first explained and then illustrated with a detailed potential acquisition using real companies. This title gives private or public sector executives, managers, and financial analysts without a strong background in accounting the tools they need to participate in discussions and decisions on the appropriateness or application of International Financial Reporting Standards.

IFRSs, the standards set by the International

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Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special; and that is why International GAAP 2016 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. The International Financial Reporting Group of Ernst & Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP 2016 is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of approach unavailable elsewhere. It shows how difficult practical issues should be approached in the complex, global world of international financial reporting, where IFRSs have become the accepted financial reporting system in more than 100 countries. This integrated approach provides a unique level of authoritative material for anyone involved in preparing, interpreting or auditing

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company accounts, for regulators, academic researchers and for all students of accountancy. All aspects of the detailed requirements of IFRS are dealt with on a topic-by-topic basis. Each chapter of International GAAP 2016 deals with a key area of IFRS and has a common structure for ease of use: •

- An introduction to the background issues
- An explanation of relevant principles
- A clear exposition of the requirements of IFRS
- A discussion of the implications in practice and possible alternative solutions available
- Worked examples
- Extracts from real company accounts
- A full listing of the required disclosures

Financial reporting practices differ widely between countries and this has far-reaching implications for multinational businesses. Over more than a century, there have been attempts to classify countries into groups by similarities of practices. With the recent spread of International Financial Reporting Standards, it might appear that classification is largely of historical interest, but this is not the case, for several reasons explained in this book.

Christopher Nobes offers a critical analysis of the many previous accounting classifications, having drawn lessons from other fields of science and social science. Revised and updated to reflect the IFRS era, the book discusses how old classifications are reflected in today's international differences in practice under IFRS. It concludes with a discussion

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on the most useful classifications, and how classifications can still be relevant in the era of international standards. This book will be essential for academics, postgraduates and undergraduates in international accounting, accounting theory and to international accounting professionals.

The seventh edition of International Financial Reporting and Analysis has been thoroughly updated in line with changes to the IFRS. The first part has also been restructured to better reflect the current theoretical, market, regulatory and societal framework in which international financial reporting standards (IFRSs) are being developed and used. Several chapters have been rewritten to better promote student understanding and there are new chapters on corporate governance, business ethics, corporate social responsibility, sustainability reporting and responsible investment and the ethics of t.

Financial Reporting & Analysis (FR&A) by Revsine/Collins/Johnson/Mittelstaedt emphasizes both the process of financial reporting and the analysis of financial statements. This book employs a true "user" perspective by discussing the contracting and decision implications of accounting and this helps readers understand why accounting choices matter and to whom. Revsine, Collins, Johnson, and Mittelstaedt train their readers to be good financial detectives, able to read, use, and

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interpret the statements and-most importantly understand how and why managers can utilize the flexibility in GAAP to manipulate the numbers for their own purposes.

Global Financial Accounting and Reporting is a European-focused introductory financial accounting textbook for students encountering the subject for the first time at MBA and Masters level. Structured around European IFRS, the second edition of this text has been fully updated to cover recent changes to reporting standards and provides a concise and accessible guide to international financial reporting, heavily-supported by real-world examples from multinational company accounts.

International Financial Statement Analysis provides the most up-to-date detail for the successful assessment of company performance and financial positions. This rich, clear reference covers all aspects from financial reporting mechanics and standards to understanding income and balance sheets. Comprehensive guidance toward effective analysis techniques helps readers make real-world use of the knowledge presented, with this new third edition containing the most current standards and methods for the post-crisis world. Coverage includes the complete statement analysis process, plus information on income tax accounting, employee compensation, and the impact of foreign exchange rates on the statements of multinational corporations. Understand the accounting mechanics behind financial reporting Discover the differences between statements from around the world Learn how each financial statement element affects securities valuation Master analysis for clues into operations

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and risk characteristics International Financial Statement Analysis provides the latest rules and best practices, with clarity and expert advice. International Financial Statement Analysis Workbook helps busy professionals understand and apply the concepts and methodologies essential to accurate financial analysis. A companion to the IFSA text, this workbook offers learning objectives, chapter summaries, and practice problems that reinforce the practitioner-oriented material to give readers the confidence they need before applying these concepts to real cases. Readers will test their understanding of the standards and mechanics of financial reporting, and make use of the tools and techniques described in the text. This informative study guide is designed to facilitate information retention, helping readers build a strong foundation in financial statement analysis, with practical applications across borders. The volatile global economy makes accurate international financial statement analysis a valuable skill, where insufficient mastery makes precise valuation impossible. International Financial Statement Analysis provides the most up-to-date knowledge, and this workbook offers readers a chance to practice applying that knowledge with carefully constructed problems. Work topic-specific practice problems to facilitate intuitive understanding. Review each topic quickly using clear chapter summaries. Understand each chapter's objective to avoid missing key information. Practice important methods and techniques before applying them in the real world. It's impossible to tell how well a subject is mastered without applying the relevant concepts to a real-life situation. Valuation depends upon an accurate financial analysis, and practitioners need a solid grasp of the standards, formats, and documentation they may encounter on the international level. Practice makes perfect, and International Financial Statement Analysis Workbook provides plenty of practice and essential tools for

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understanding.

International Financial Reporting and Analysis

The eighth edition of International Financial Reporting and Analysis has been thoroughly updated in line with changes to International Financial Reporting Standards. Chapters throughout have been rewritten with an increased focus on ethics, sustainability and corporate governance. In addition, all the real-world illustrations and company reports have been reviewed and replaced with up-to-date examples. The international expertise of the stellar author team is woven throughout the text. MindTap, an online learning solution encompassing many different content types, is available with this title. MindTap can be customized to suit your course and contains supporting applications and analytics to help learners make the most of the range of content.

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