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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 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 Financial Reporting and Analysis Dhamija Sanjay, The book Financial Statement Analysis by Sanjay Dhamija presents the subject matter in a lucid and readable style so that students will be able to understand and appreciate the otherwise difficult and complicated subject Emerging issues in financial reporting viz accounting for e commerce integrated reporting and value added statements have been suitably covered Introduction to Financial Reporting and Analysis: Assets Eugene A. Imhoff, Charles F. Klemstine, 2009 CORPORATE FINANCIAL REPORTING **AND ANALYSIS, SECOND EDITION** Bhattacharyya, Asish K., 2019-05-01 The book provides an insight into the concepts pertaining to financial accounting in the most simplified way With clear and concise presentation and systematic discussion of the concepts the text helps in developing the basic understanding of corporate financial reporting It explicates the accounting principles and methods stipulated in Ind AS without going into too much detail to make the book useful to the students without previous accounting knowledge Primarily the book is intended as first course for the postgraduate students of management for their papers in Financial Reporting and Financial Statement Analysis HIGHLIGHTS OF THE BOOK Case study based approach Ind AS revised up to April 30 2019 including Ind AS 116 Schedule III of the Companies Act 2013 Use of financial statements of HUL Infosys and Suzlon for the year 2016 17 throughout the text to explain Schedule III accounting principles and financial statement analysis Numerous illustrations and self test questions with answers after each concept for students to assess their knowledge and grasping Chapter end assignments including multiple choice questions fill in the blanks analytical questions and problems for practice NEW TO THE EDITION Besides revised Ind AS the book includes four new chapters in the second edition which are as follows Financial Instruments Ch 19 Non Financial Liabilities Ch 20 Business

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