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This successful book continues to provide accountants with an understanding of the fundamental concepts necessary to use accounting effectively. The sixth edition offers new discussions on IFRS, including new codification numbers, examples of IFRS financial statements, and additional exercises. A look at more recent frauds such as the Bernie Madoff scandal have been added. Enhanced discussions of ethics and international accounting are presented. The coverage of non-cash items and their impact on decision making has been expanded. In addition, comprehensive case studies and problems help accountants tie the material together.

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"This book will be welcomed by students and academics alike. The text is easy to read and well laid out, the case studies are very helpful, and it is supplemented by a good range of quality supporting material" Christopher Coles, Department of Accounting and Finance, University of Glasgow 'A hugely enjoyable and informative book with an international focus' Eleimon Gonis, University of the West of England, Bristol Financial Accounting is the ideal book for anyone with little prior knowledge or who is new to this subject area. The book retains the clear writing style and unique international focus which led to the success of previous editions. This approach enables the teaching of financial accounting in a way that is not country-specific. This fully updated text uses the International Financial Reporting Standards (IFRS) as its framework to explain key concepts and practices while linking them with contemporary real-life examples from around the world. What's new! Fully

updated to reflect the extensive changes that have occurred in the three years since writing the fifth edition; Expanded discussion of accounting by SMEs and partnerships (Chapter 4); New discussion on capital maintenance (Chapter 8); Added material on integrated reporting and sustainability (Chapter 6); Expanded discussion of revenue recognition, including reference to IFRS 15 (Chapter 8). The text is ideal for undergraduates and MBA students worldwide taking a first course in financial accounting. Visit [www.pearsoned.co.uk/alexander](http://www.pearsoned.co.uk/alexander) to find valuable online resources for both students and lecturers, including an instructor's manual and full set of power point slides. David Alexander is Professor Emeritus of Accounting at the University of Birmingham Business School, England. Christopher Nobes is Professor of Accounting at Royal Holloway, University of London, England. He is also Professor at the University of Sydney, and Adjunct Professor at the Norwegian Business School. From 1993 to 2001 he was a member of the board of the International Accounting Standards Committee.

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In the new sixth edition, readers will be able to clearly see the relevance of accounting in their everyday lives. The authors introduce challenging accounting concepts with examples that are familiar to everyone, which helps build motivation to learn the material. Accounting issues are also placed within the context of marketing, management, IT, and finance.

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his highly acclaimed text, now in its Sixth Edition, is designed as a first-level course in MBA and professional programmes. It explains how to prepare, analyze, and interpret financial statements. NEW TO THIS EDITION, • Chapters: Chapter 7 Financial Assets, Chapter 9 Operating Liabilities, Chapter 10 Financial Liabilities, and Chapter 15 Earnings Analysis and Qualitative Information. • Topics: Accounting fraud and red flags, cash flow ratios, economic value added, foreign currency accounting, and joint arrangements. • Expanded coverage: Earnings quality, earnings management, and pro forma measures. • Standards: IFRS, Ind AS and Indian GAAP comparisons for key items in financial statements. • Real-world cases: Amazon, Lanco, National Spot Exchange, Olympus, Suzlon, Valeant Pharmaceuticals, and TCS, Toshiba. • Interview: Professor Suraj Srinivasan, Harvard Business School. • Pedagogical features: Application, Discussion Question, Forensic Corner, Ladder, One-minute Quiz, Quick Question, Real World, and Speed Read. • Examples: New examples in Chapter Vignette, Earnings Quality Analysis, and Financial View. • New Material and Revision: Additional and revised text and figures in almost all chapters.

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