



Corporate Financial Reporting and Analysis: A Global Perspective, 4th Edition

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DESCRIPTION

Corporate Financial 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.

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NEW TO EDITION

- Updated to align with recent changes to Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS)
- New chapter discusses corporate social responsibility (CSR), also referred to as Corporate Responsibility (CR) or Sustainability Reporting (SR), and its repercussions to financial reporting

FEATURES

- Links financial statement analysis with business valuation, and highlights the economic role of accounting in global capital markets
- Offers an intuitive approach to reporting under IFRS and US GAAP, with comprehensive coverage of critical topics
- Merges the company's external outlook with managerial perspective based on financial statements
- Provides in-depth coverage of fair value, double-entry book-keeping, accounting for pensions, and other increasingly critical topics

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