

Tipe Koleksi: eBook - Sosial Sains & Humaniora

Accounting for non-accountants: a manual for managers and students

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Abstrak

Accounting and finance have a language of their own with a variety of statements and techniques that can mystify non-accounting colleagues. This new edition, like its predecessors, is written primarily for those non-financial students and managers who need to know about finance and accounting in any organization. The aim is to cut through as much of the jargon as possible and explain the various statements and techniques in a straightforward manner that requires no prior training. This sixth edition is being updated after a period of public debate as to the manner in which a firm's financial affairs are reported. A number of company failures and alleged wrongdoings among large companies, such as Enron, Parmalat, Hollinger and Royal Dutch Shell, have posed various questions about the reliability of published accounts. In the early 1990s, many well-known companies were putting the best face on their financial performance by the use of what is called creative accounting.