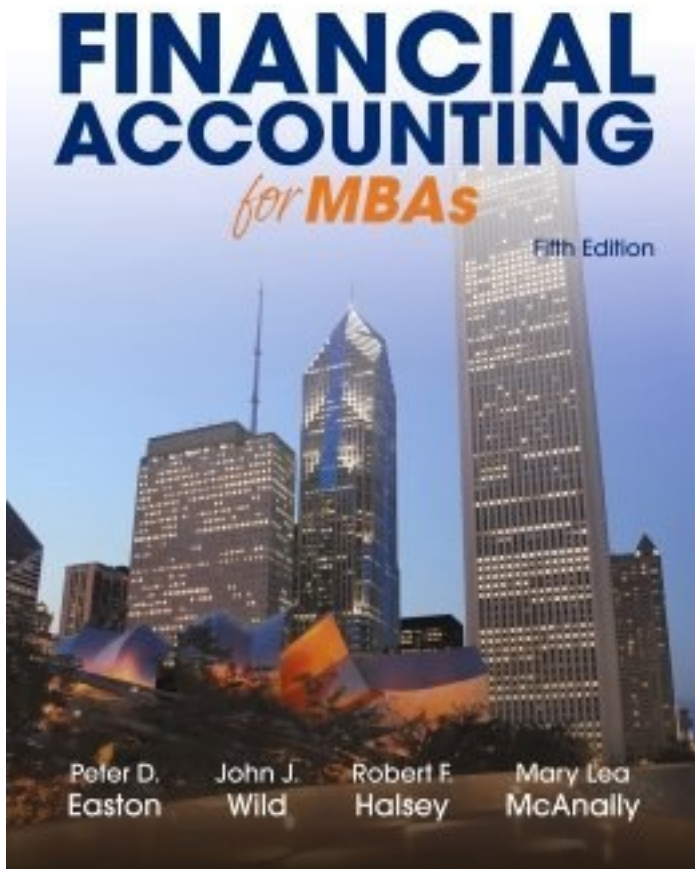


Financial Accounting for MBAs (5th Edition)



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Financial Accounting for MBAs is intended for use in full-time, part-time, executive, and evening MBA programs that include a financial accounting course as part of the curriculum, and one in which managerial decision making and analysis are emphasized. This book easily accommodates mini-courses lasting several days as well

as extended courses lasting a full semester.

INNOVATIVE APPROACH

Financial Accounting for MBAs is managerially oriented and focuses on the most salient aspects of accounting. It teaches MBA students how to read, analyze, and interpret financial accounting data to make informed business decisions. This textbook makes financial accounting engaging, relevant, and contemporary. To that end, it consistently incorporates real company data, both in the body of each module and throughout assignment material.

FLEXIBLE STRUCTURE

The MBA curricula, instructor preferences, and course lengths vary across colleges. Accordingly and to the extent possible, the 12 modules that make up Financial Accounting for MBAs were designed independently of one another. This modular presentation enables each college and instructor to “customize” the book to best fit the needs of their students. Our introduction and discussion of financial statements constitute Modules 1, 2, and 3. Module 4 presents the analysis of financial statements with an emphasis on analysis of operating profitability. Modules 5 through 10 highlight major financial accounting topics including assets, liabilities, equity, and off-balance-sheet financing. Module 11 explains forecasting financial statements and Module 12 introduces simple valuation models. At the end of the book, we include several useful resources. Appendix A contains Compound Interest tables. Appendix B details the process for preparing and analyzing the Statement of Cash Flow. Appendix C is an illustrative case that applies the techniques described in Modules 1 through 12 to an actual company, Kimberly-Clark. Appendix C can be used as a guide for students required to prepare a company analysis. Appendix D is a chart of accounts used in the book.

Transaction Analysis and Statement Preparation

Instructors differ in their coverage of accounting mechanics. Some focus on the effects of transactions on financial statements using the balance sheet equation format. Others include coverage of journal entries and T-accounts. We accommodate both teaching styles in this Fifth Edition. Specifically, Module 2 provides an expanded discussion of the effects of transactions using our innovative financial statement effects template. Emphasis is on the analysis of Apple’s summary transactions, which concludes with the preparation of its financial statements. Module 3, which is entirely optional, allows an instructor to drill down and focus on accounting mechanics: journal entries and T-accounts. It illustrates accounting for numerous transactions, including those involving accounting adjustments. It concludes with the preparation of a trial balance and the four financial statements. This detailed transaction analysis uses the same financial statement effects template, with journal entries and T-accounts highlighted in the margin. Thus, these two modules accommodate the spectrum of teaching styles—instructors can elect to use either or both modules to suit their preferences, and their students are not deprived of any information as a result of that selection.

作者介绍:

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评论

其实还算不错的教科书。

Not for beginners

我恨会计，我爱会计，whatever，结束了

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书评

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