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than accounting earnings. Table 2.3 shows a sample statement of cash fl ows. The Explain It video explains the content of the statement of cash fl ows. Financial Statement and Ratio Analysis LO1 The Financial Statements 1.3 Statement of Cash Flows

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Whether students become accountants or managers, business owners or bankers, it is important that they understand the nature of financial reporting and how the decisions made by managers affect corporations. Financial Accounting will provide students with a succinct, interactive and coherent introduction to basic financial accounting concepts combined with a strong focus on the use of financial accounting information. KEY TOPICS: The Financial Statements;

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Financial Accounting Theory.

Braun, Managerial Accounting builds a solid foundation in managerial accounting concepts, within a less intimidating and more student-friendly context by making information easier to find, making topics easier to understand, and providing numerous engaging examples for students. KEY TOPICS: Introduction to Managerial Accounting; Building Blocks of Managerial Accounting; Cost Behaviour (formerly chapter 6); Cost-Volume-Profit Analysis (formerly chapter 7); Job Costing (formerly chapter 3); Process Costing (formerly chapter 5); Activity Based Costing (formerly chapter 4); Short-Term Business Decisions; The Master Budget and Responsibility Accounting; Flexible Budgets and Standard Costs; Performance Evaluation and the Balanced Scorecard; Capital Investment Decisions and the Time Value of Money MARKET: Appropriate for the Introduction to Management Accounting course.

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