

ACCOUNTING AND FINANCE FOR NON-SPECIALISTS

Peter Atrill
Eddie McLaney

Twelfth Edition



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have rewritten some material to make it more understandable to readers and have also increased the number of diagrams. The number of examples from real life have been expanded as have the number of activities. We have also incorporated developments to International Financial Reporting Standards. Recent developments in auditing are discussed and explained. The text is written in an open learning style. This means that there are numerous integrated activities, worked examples and questions throughout the text to help you to understand the subject fully. In framing these questions and tasks we have tried to encourage critical thinking by requiring analysis and evaluation of various concepts and techniques. You are encouraged to interact with the material and to check your progress continually. Irrespective of whether you are using the text as part of a taught course or for personal study we have found that this approach is more user friendly and makes it easier for you to learn. We recognise that most of you will not have studied financial accounting before and therefore we have tried to write in a concise and accessible style minimising the use of technical jargon. We have also tried to introduce topics gradually explaining everything as we go. Where technical terminology is unavoidable we try to provide clear explanations. You will find all of the key terms highlighted in the text and then listed at the end of each chapter with a page reference. All of these key terms are also listed alphabetically with a concise definition in the glossary given in Appendix B. This should provide a convenient point of reference from which to revise. A further important consideration in helping you to understand and absorb the topics covered is the design of the text itself. The page layout and colour scheme have been carefully considered to allow for the easy navigation and digestion of material. The layout features a large page format, an open design and clear signposting of the various features and assessment material. We hope that you will find the text both readable and helpful.

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