

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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Table of Contents Atrill And Mclaney Accounting And Finance

1. Understanding the eBook Atrill And Mclaney Accounting And Finance
 - The Rise of Digital Reading Atrill And Mclaney Accounting And Finance
 - Advantages of eBooks Over Traditional Books
2. Identifying Atrill And Mclaney Accounting And Finance
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Atrill And Mclaney Accounting And Finance
 - User-Friendly Interface
4. Exploring eBook Recommendations from Atrill And Mclaney Accounting And Finance

- Personalized Recommendations
 - Atrill And Mclaney Accounting And Finance User Reviews and Ratings
 - Atrill And Mclaney Accounting And Finance and Bestseller Lists
5. Accessing Atrill And Mclaney Accounting And Finance Free and Paid eBooks
 - Atrill And Mclaney Accounting And Finance Public Domain eBooks
 - Atrill And Mclaney Accounting And Finance eBook Subscription Services
 - Atrill And Mclaney Accounting And Finance Budget-Friendly Options
 6. Navigating Atrill And Mclaney Accounting And Finance eBook Formats
 - ePub, PDF, MOBI, and More
 - Atrill And Mclaney Accounting And Finance Compatibility with Devices
 - Atrill And Mclaney Accounting And Finance Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Atrill And Mclaney Accounting And Finance
 - Highlighting and Note-Taking Atrill And Mclaney Accounting And Finance
 - Interactive Elements Atrill And Mclaney Accounting And Finance
 8. Staying Engaged with Atrill And Mclaney Accounting And Finance
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Atrill And Mclaney Accounting And Finance
 9. Balancing eBooks and Physical Books Atrill And Mclaney Accounting And Finance
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Atrill And Mclaney Accounting And Finance
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Atrill And Mclaney Accounting And Finance
 - Setting Reading Goals Atrill And Mclaney Accounting And Finance
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Atrill And Mclaney Accounting And Finance

- Fact-Checking eBook Content of Atrill And Mclaney Accounting And Finance
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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