Table of contents

- 1 Financial Reporting and Accounting Standards 1-1
- 2 Conceptual Framework for Financial Reporting 2-1
- 3 The Accounting Information System 3-1
- 4 Income Statement and Related Information 4-1
- 5 Statement of Financial Position and Statement of Cash Flows 5-1
- 6 Accounting and the Time Value of Money 6-1
- 7 Cash and Receivables 7-1
- 8 Valuation of Inventories: A Cost-Basis Approach 8-1
- 9 Inventories: Additional Valuation Issues 9-1
- 10 Acquisition and Disposition of Property, Plant, and Equipment 10-1
- 11 Depreciation, Impairments, and Depletion 11-1
- 12 Intangible Assets 12-1
- 13 Current Liabilities, Provisions, and Contingencies 13-1
- 14 Non-Current Liabilities 14-1
- 15 Equity 15-1
- 16 Dilutive Securities and Earnings per Share 16-1
- 17 Investments 17-1
- 18 Revenue Recognition 18-1
- 19 Accounting for Income Taxes 19-1
- 20 Accounting for Pensions and Postretirement Benefits 20-1
- 21 Accounting for Leases 21-1
- 22 Accounting Changes and Error Analysis 22-1
- 23 Statement of Cash Flows 23-1
- 24 Presentation and Disclosure in Financial Reporting 24-1

Appendix A Specimen Financial Statements: Marks and Spencer Group plc A-1

Appendix B Specimen Financial Statements: adidas AG B-1 Appendix C Specimen Financial Statements: Puma Group C-1

Company Index I-1
Subject Index I-3