MMPA 506: Advanced Financial Accounting



CBRE: \$4.5bn liability could impact commercial leases. (n.d.). The New Zealand Herald. http://www.nzherald.co.nz/cbre/news/article.cfm?c id=1504001&objectid=11602608

Deegan, C. M. (2016). Financial accounting (8th edition). McGraw-Hill Education (Australia) Pty Ltd.

Deegan, C., & Samkin, G. (2013a). Chapter 27: Accounting for Indirect Ownership Interests. In New Zealand financial accounting (6th ed, pp. 946–982). McGraw-Hill Australia.

Deegan, C., & Samkin, G. (2013b). Chapter 29: Accounting for equity investments including investments in associates and joint arrangements. In New Zealand financial accounting (6th ed, pp. 1028–1072). McGraw-Hill Australia.

Jackie Russell-Green: New lease accounting changes hit balance sheets. (n.d.). The New Zealand Herald.

http://www.nzherald.co.nz/business/news/article.cfm?c id=3&objectid=11576857

Louis, H. (2003). The Value Relevance of the Foreign Translation Adjustment. The Accounting Review, 78(4), 1027–1047. https://doi.org/10.2308/accr.2003.78.4.1027

Morales-Díaz, J., & Zamora-Ramírez, C. (2018). The Impact of IFRS 16 on Key Financial Ratios: A New Methodological Approach. Accounting in Europe, 15(1), 105–133. https://doi.org/10.1080/17449480.2018.1433307

Morales-Díaz, José. (2018). IFRS 16 (leases) implementation: Impact of entities' decisions on financial statements. Aestimatio, 60–97. https://doi.org/10.5605/IEB.17.4

Öztürk, M. (2016). Impact of New Standard 'IFRS 16 Leases' on Statement of Financial Position and Key Ratios: A Case Study on an Airline Company in Turkey. Business and Economics Research Journal, 7(4), 143–143. https://doi.org/10.20409/berj.2016422344

Palepu, K. G., Healy, P. M., Bernard, V. L., Wright, S., Bradbury, M. W. B., Lee, P., & ProQuest (Firm). (2015a). Business analysis & valuation: using financial statements (Second edition). Cengage Learning Australia.

http://ebookcentral.proquest.com/lib/VUW/detail.action?docID=4452261

Palepu, K. G., Healy, P. M., Bernard, V. L., Wright, S., Bradbury, M. W. B., Lee, P., & ProQuest (Firm). (2015b). Chapter 2: Strategy Analysis; Chapter 3: Overview of Accounting

Analysis; Chapter 4: Implementing Accounting Analysis; Chapter 5: Financial Analysis. In Business analysis & valuation: using financial statements (Second edition, pp. 29–212). Cengage Learning Australia.

http://ebookcentral.proquest.com/lib/VUW/detail.action?docID=4452261

Standards for For-Profit Entities. (n.d.). XRB: External Reporting Board. https://www.xrb.govt.nz/Site/Accounting_Standards/Current_Standards/Standards_for_For-Profit_Entities_T1-2.aspx

Xu, W., Davidson, R. A., & Cheong, C. S. (2017). Converting financial statements: operating to capitalised leases. Pacific Accounting Review, 29(1), 34–54. https://doi.org/10.1108/PAR-01-2016-0003