

# MMPA 506: Advanced Financial Accounting

View Online



@inbook{Deegan\_Samkin\_2013a, address={North Ryde, N.S.W.}, edition={6th ed}, title={Chapter 27: Accounting for Indirect Ownership Interests}, booktitle={New Zealand financial accounting}, publisher={McGraw-Hill Australia}, author={Deegan, Craig and Samkin, Grant}, year={2013}, pages={946-982} }

@inbook{Deegan\_Samkin\_2013b, address={North Ryde, N.S.W.}, edition={6th ed}, title={Chapter 29: Accounting for equity investments including investments in associates and joint arrangements}, booktitle={New Zealand financial accounting}, publisher={McGraw-Hill Australia}, author={Deegan, Craig and Samkin, Grant}, year={2013}, pages={1028-1072} }

@book{Deegan\_2016, address={North Ryde, N.S.W.}, edition={8th edition}, title={Financial accounting}, publisher={McGraw-Hill Education (Australia) Pty Ltd}, author={Deegan, Craig Michael}, year={2016} }

@article{Louis\_2003, title={The Value Relevance of the Foreign Translation Adjustment}, volume={78}, DOI={10.2308/accr.2003.78.4.1027}, number={4}, journal={The Accounting Review}, author={Louis, Henock}, year={2003}, month={Oct}, pages={1027-1047} }

@article{Morales-Díaz, José\_2018, title={IFRS 16 (leases) implementation: Impact of entities' decisions on financial statements}, url={https://tewaharoa.victoria.ac.nz/primo-explore/fulldisplay?docid=TN\_proquest1981603267&context=PC&vid=VUWNUI&lang=en\_NZ&search\_scope=64VUW\_ALL&adaptor=primo\_central\_multiple\_fe&tab=all&query=any,contains,Morales%20D%C3%ADaz,%20J.%20y%20Zamora%20Ram%C3%ADrez,%20C.%20(2018).%20IFRS%2016%20(leases)%20implementation:%20impact%20of%20entities%E2%80%99%20decisions%20on%20financial%20statements.%20Aestimatio:%20The%20IEB%20International%20Journal%20of%20Finance,%2017,%2060-97.}, DOI={10.5605/IEB.17.4}, journal={Aestimatio}, author={Morales-Díaz, José}, year={2018}, pages={60-97} }

@article{Morales-Díaz\_Zamora-Ramírez\_2018, title={The Impact of IFRS 16 on Key Financial Ratios: A New Methodological Approach}, volume={15}, DOI={10.1080/17449480.2018.1433307}, number={1}, journal={Accounting in Europe}, author={Morales-Díaz, José and Zamora-Ramírez, Constancio}, year={2018}, month={Jan}, pages={105-133} }

@article{Öztürk\_2016, title={Impact of New Standard 'IFRS 16 Leases' on Statement of Financial Position and Key Ratios: A Case Study on an Airline Company in Turkey}, volume={7}, DOI={10.20409/berj.2016422344}, number={4}, journal={Business and

Economics Research Journal}, author={Öztürk, Meryem}, year={2016}, month={Oct}, pages={143-143} }

@inbook{Palepu\_Healy\_Bernard\_Wright\_Bradbury\_Lee\_ProQuest (Firm)\_2015a, address={South Melbourne, Victoria}, edition={Second edition}, title={Chapter 2: Strategy Analysis; Chapter 3: Overview of Accounting Analysis; Chapter 4: Implementing Accounting Analysis; Chapter 5: Financial Analysis.}, url={http://ebookcentral.proquest.com/lib/VUW/detail.action?docID=4452261}, booktitle={Business analysis & valuation: using financial statements}, publisher={Cengage Learning Australia}, author={Palepu, Krishna G. and Healy, Paul M. and Bernard, Victor L. and Wright, Sue and Bradbury, M. W. B. and Lee, Philip and ProQuest (Firm)}, year={2015}, pages={29-212} }

@book{Palepu\_Healy\_Bernard\_Wright\_Bradbury\_Lee\_ProQuest (Firm)\_2015b, address={South Melbourne, Victoria}, edition={Second edition}, title={Business analysis & valuation: using financial statements}, url={http://ebookcentral.proquest.com/lib/VUW/detail.action?docID=4452261}, publisher={Cengage Learning Australia}, author={Palepu, Krishna G. and Healy, Paul M. and Bernard, Victor L. and Wright, Sue and Bradbury, M. W. B. and Lee, Philip and ProQuest (Firm)}, year={2015} }

@article{Xu\_Davidson\_Cheong\_2017, title={Converting financial statements: operating to capitalised leases}, volume={29}, DOI={10.1108/PAR-01-2016-0003}, number={1}, journal={Pacific Accounting Review}, author={Xu, Wei and Davidson, Robyn Alexandra and Cheong, Chee Seng}, year={2017}, month={Feb}, pages={34-54} }

@misc{Standards for For-Profit Entities, url={https://www.xrb.govt.nz/Site/Accounting\_Standards/Current\_Standards/Standards\_for\_For-Profit\_Entities/Std\_for\_For-Profit\_Entities\_T1-2.aspx}, publisher={XRB: External Reporting Board} }

@article{Jackie Russell-Green: New lease accounting changes hit balance sheets, url={http://www.nzherald.co.nz/business/news/article.cfm?c\_id=3&objectid=11576857}, journal={The New Zealand Herald} }

@article{CBRE: \$4.5bn liability could impact commercial leases, url={http://www.nzherald.co.nz/cbre/news/article.cfm?c\_id=1504001&objectid=11602608}, journal={The New Zealand Herald} }