

# MMPA 506: Advanced Financial Accounting

View Online



[1]

C. M. Deegan, Financial accounting, 8th edition. North Ryde, N.S.W.: McGraw-Hill Education (Australia) Pty Ltd, 2016.

[2]

'Standards for For-Profit Entities'.

[https://www.xrb.govt.nz/Site/Accounting\\_Standards/Current\\_Standards/Standards\\_for\\_For-Profit\\_Entities/Stds\\_for\\_For-Profit\\_Entities\\_T1-2.aspx](https://www.xrb.govt.nz/Site/Accounting_Standards/Current_Standards/Standards_for_For-Profit_Entities/Stds_for_For-Profit_Entities_T1-2.aspx)

[3]

K. G. Palepu et al., '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., South Melbourne, Victoria: Cengage Learning Australia, 2015, pp. 29–212. [Online]. Available: <http://ebookcentral.proquest.com/lib/VUW/detail.action?docID=4452261>

[4]

C. Deegan and G. Samkin, 'Chapter 27: Accounting for Indirect Ownership Interests', in New Zealand financial accounting, 6th ed., North Ryde, N.S.W.: McGraw-Hill Australia, 2013, pp. 946–982.

[5]

C. Deegan and G. Samkin, 'Chapter 29: Accounting for equity investments including investments in associates and joint arrangements', in New Zealand financial accounting, 6th ed., North Ryde, N.S.W.: McGraw-Hill Australia, 2013, pp. 1028–1072.

[6]

K. G. Palepu et al., *Business analysis & valuation: using financial statements*, Second edition. South Melbourne, Victoria: Cengage Learning Australia, 2015. [Online]. Available: <http://ebookcentral.proquest.com/lib/VUW/detail.action?docID=4452261>

[7]

H. Louis, 'The Value Relevance of the Foreign Translation Adjustment', *The Accounting Review*, vol. 78, no. 4, pp. 1027–1047, Oct. 2003, doi: 10.2308/accr.2003.78.4.1027.

[8]

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

[9]

'Jackie Russell-Green: New lease accounting changes hit balance sheets', *The New Zealand Herald*, [Online]. Available: [http://www.nzherald.co.nz/business/news/article.cfm?c\\_id=3&objectid=11576857](http://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=11576857)

[10]

'CBRE: \$4.5bn liability could impact commercial leases', *The New Zealand Herald*, [Online]. Available: [http://www.nzherald.co.nz/cbre/news/article.cfm?c\\_id=1504001&objectid=11602608](http://www.nzherald.co.nz/cbre/news/article.cfm?c_id=1504001&objectid=11602608)

[11]

J. Morales-Díaz and C. Zamora-Ramírez, 'The Impact of IFRS 16 on Key Financial Ratios: A New Methodological Approach', *Accounting in Europe*, vol. 15, no. 1, pp. 105–133, Jan. 2018, doi: 10.1080/17449480.2018.1433307.

[12]

M. Öztürk, '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*, vol. 7, no. 4, pp. 143–143, Oct. 2016, doi: 10.20409/berj.2016422344.

[13]

W. Xu, R. A. Davidson, and C. S. Cheong, 'Converting financial statements: operating to capitalised leases', *Pacific Accounting Review*, vol. 29, no. 1, pp. 34–54, Feb. 2017, doi: 10.1108/PAR-01-2016-0003.