

# MMPA 506: Advanced Financial Accounting

View Online



'CBRE: \$4.5bn Liability Could Impact Commercial Leases'. The New Zealand Herald, [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).

Deegan, Craig Michael. Financial Accounting. 8th edition, McGraw-Hill Education (Australia) Pty Ltd, 2016.

Deegan, Craig, and Grant Samkin. 'Chapter 27: Accounting for Indirect Ownership Interests'. New Zealand Financial Accounting, 6th ed, McGraw-Hill Australia, 2013, pp. 946–82.

---. 'Chapter 29: Accounting for Equity Investments Including Investments in Associates and Joint Arrangements'. New Zealand Financial Accounting, 6th ed, McGraw-Hill Australia, 2013, pp. 1028–72.

'Jackie Russell-Green: New Lease Accounting Changes Hit Balance Sheets'. The New Zealand Herald, [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).

Louis, Henock. 'The Value Relevance of the Foreign Translation Adjustment'. The Accounting Review, vol. 78, no. 4, Oct. 2003, pp. 1027–47, <https://doi.org/10.2308/accr.2003.78.4.1027>.

Morales-Díaz, José. 'IFRS 16 (Leases) Implementation: Impact of Entities' Decisions on Financial Statements'. Aestimatio, 2018, pp. 60–97, <https://doi.org/10.5605/IEB.17.4>.

Morales-Díaz, José, and Constancio Zamora-Ramírez. 'The Impact of IFRS 16 on Key Financial Ratios: A New Methodological Approach'. Accounting in Europe, vol. 15, no. 1, Jan. 2018, pp. 105–33, <https://doi.org/10.1080/17449480.2018.1433307>.

Öztürk, Meryem. '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, Oct. 2016, pp. 143–143, <https://doi.org/10.20409/berj.2016422344>.

Palepu, Krishna G., et al. Business Analysis & Valuation: Using Financial Statements. Second edition, Cengage Learning Australia, 2015, <http://ebookcentral.proquest.com/lib/VUW/detail.action?docID=4452261>.

---. 'Chapter 2: Strategy Analysis; Chapter 3: Overview of Accounting Analysis; Chapter 4:

Implementing Accounting Analysis; Chapter 5: Financial Analysis.' Business Analysis & Valuation: Using Financial Statements, Second edition, Cengage Learning Australia, 2015, pp. 29–212, <http://ebookcentral.proquest.com/lib/VUW/detail.action?docID=4452261>.

Standards for For-Profit Entities. XRB: External Reporting Board, [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).

Xu, Wei, et al. 'Converting Financial Statements: Operating to Capitalised Leases'. Pacific Accounting Review, vol. 29, no. 1, Feb. 2017, pp. 34–54, <https://doi.org/10.1108/PAR-01-2016-0003>.