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of financial statements
normally includes a balance
sheet, a statement of profit
and loss (also known as
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Qualification means it is suitable for work in a wide range of fields in industry, commerce, local government and the civil service. BPP publish study texts and practice and revision kits for all 17 papers and benefit from official recommendation of the ICSA. This practice and revision kit focuses on financial accounting.

Chartered Secretaries need to understand the significance and relevance of accounting information

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Reporting And Ysis and the process by which it is acquired. Core responsibilities also include compliance with legal and stakeholder requirements, including financial statements. In the boardroom, Chartered Secretaries contribute to the analysis, presentation and interpretation of corporate financial performance and results, including the implications for the organisation, shareholders and stakeholders and for effective corporate governance. This study text has been developed to provide students with the knowledge and skills

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necessary to understand and supervise the execution of these professional responsibilities. Helpful exam practice pointers are included throughout such as, practice questions and answer sections for each chapter topic and up-to-date case examples.

Part of the ICOSA Professional Development series, this guide provides an overview of the accounting theory and regulation which underpins financial reporting in the UK, and how these are applied in practice. It

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covers topics, such as:
principle accounting
statements; methods of
financial measurement; asset
valuation; and others.

Since the global financial crisis of 2007-8, new laws and regulations have been introduced with the aim of improving the transparency in financial reporting. Despite the dramatically increased flow of information to shareholders and the public, this information flow has not always been meaningful or useful. Often it seems that it is not possible to see

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the wood for the trees.

Financial scandals continue, as Wirecard, NMC Health, Patisserie Valerie, going back to Carillion (and many more) demonstrate. Financial and corporate reporting have never been so fraught with difficulties as companies fail to give guidance about the future in an increasingly uncertain world aided and abetted by the COVID-19 pandemic. This concise book argues that the changes have simply masked an increase in the use of corporate PR, impression management, bullet points, glossy images, and other simulacra which allow poor performance to be masked by

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Misleading Information
presented in glib boilerplate texts, images, and tables. The tone of the narrative sections in annual reports is often misleading. Drawing on extensive research and interviews with insiders and experts, this book charts what has gone wrong with financial reporting and offers a range of solutions to improve information to both investors and the public. This provides a framework for a new era of forward-looking corporate reporting and guidance based on often conflicting multiple corporate goals. The book also examines and contrasts

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the latest thinking by the
regularity authorities.
Providing a compelling
exploration of the
industry's failings and
present difficulties, and
the impact of future
disruption, this timely,
thought-provoking book will
be of great interest to
students, researchers, and
professionals as well as
policy makers in accounting,
financial reporting,
corporate reporting,
financial statement
analysis, and governance.

"I believe that this book
will be a major addition to
the bookshelves of everyone
across the world interested

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in corporate governance. ""

-- Anne Simson, Head of the
Secretariat at the Global
Corporate Governance Forum

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