

Contents

Accounting and finance in a changing world

- | | | |
|---|---|----|
| 1 | Developing global professionals | 4 |
| 2 | Establishing the profession worldwide | 8 |
| 3 | International Financial Reporting Standards | 12 |

Reporting on performance

- | | | |
|---|-----------------------------|----|
| 4 | Annual financial statements | 16 |
| 5 | Company performance | 20 |
| 6 | Accounting for banks | 24 |

Finance and investment

- | | | |
|---|---------------------|----|
| 7 | Overseas investment | 28 |
| 8 | Start-up capital | 32 |
| 9 | Options trading | 36 |

Corporate environmental, social and governance issues

- | | | |
|----|-----------------------|----|
| 10 | Green accounting | 40 |
| 11 | Responsible investing | 44 |
| 12 | Corporate governances | 48 |

Risk management and failure

- | | | |
|----|----------------------------|----|
| 13 | Investment credit rating | 52 |
| 14 | Company insolvency | 56 |
| 15 | Banking – a risky business | 60 |

Auditing

- | | | |
|----|--------------------|----|
| 16 | Scary audit jargon | 64 |
| 17 | Auditor liability | 68 |
| 18 | A clean report | 72 |

- | | | |
|--|--------------|----|
| | Glossary | 76 |
| | Answer key | 84 |
| | Check tests | 92 |
| | Key to tests | 96 |