



ACCOUNTING IGCSE
0452
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Igcse Accounting Assets

Catherine Coucom

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Reporting Fixed Assets in Nineteenth-Century Company Accounts (RLE Accounting) J. Edwards, 2013-11-26 This book focuses on the way in which businessmen responded to the new problem of accounting for fixed assets when measuring periodic profit The book is divided into four sections the first embraces items that examine asset valuation procedures in general use during the nineteenth century The second focuses on the particular practices that became popular among public utility companies The third comprises studies on influences particularly legal ones on the treatment of fixed assets in company accounts The final section examines the likely economic effect of using particular valuation procedures and is another area where available material is scarce Of the twenty seven items included seven were written during the nineteenth century and the remainder during the twentieth Their emphasis is practical rather than theoretical they set out the various ways in which companies accounted for fixed assets and provide some explanation for the choices made

Accounting for Goodwill and Other Intangible Assets Ervin L. Black, Mark L. Zyla, 2018-10-09 Concepts methods and issues in calculating the fair value of intangibles Accounting for Goodwill and Other Intangible Assets is a guide to one of the most challenging aspects of business valuation Not only must executives and valuation professionals understand the complicated set of rules and practices that pertain to intangibles they must also be able to recognize when to apply them Inside readers will find these many complexities clarified Additionally this book assists professionals in overcoming the difficulties of intangible asset accounting such as the lack of market quotes and the conflicts among various valuation methodologies Even the rarest and most problematic situations are treated in detail in Accounting for Goodwill and Other Intangible Assets For example the authors analyze principles for identifying finite intangible assets and appropriately accounting for amortization expenses or impairment losses Using the information in this book the results of these calculations can also be reported with precision on financial statements These topics are especially important for ensuring the success of any asset acquisition or business combination In these special cases the utmost accuracy is essential This book provides Rules for identifying and recognizing intangible assets in business combinations and asset acquisitions Guidance on the accurate valuation and carrying amount calculation of acquired and self created intangibles Tips for overcoming the challenges unique to intangible assets including impairment testing Clear instructions for disclosing intangible assets goodwill and amortization expenses Accounting for Goodwill and Other Intangible Assets is an

indispensable reference for valuation students and specialists Ervin L Black and Mark L Zyla provide thorough instructions for understanding accounting for and reporting this challenging asset class **Accounting for Fixed Assets** Raymond H. Peterson, 2002-10-15 Strategies AND techniques for getting the most out of A COMPANY'S physical assets Accounting for Fixed Assets Second Edition presents comprehensive guidelines for effectively managing property plant and equipment in order to get the maximum benefits out of investments in these long term tangible assets Enhanced with numerous examples and illustrations this new edition features essential material on government accounting not for profit accounting and practical computer programs Complete up to date coverage of fixed asset accounting includes Asset classification Base unit Asset value Asset safeguards Inventories of fixed assets Extraordinary repairs Written policies Self constructed assets

Accounting for Fixed Assets A. B. Hossack, 1951 **Revising IGCSE Accounting** June Baptista, 2007-01-01

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