



# Airline Finance And Accounting Management

**Lei Huang**



## **Airline Finance And Accounting Management:**

**Airline Finance** Peter S. Morrell, 2019-09-30 Air transport industry finance with its complexity and special needs such as route rights airport slots aircraft leasing options and frequent flyer programmes requires specific knowledge While there are numerous financial management and corporate finance texts available few of these provide explanations for the singularities of the airline industry with worked examples drawn directly from the industry itself Revised and updated in its third edition this internationally renowned and respected book provides the essentials to understanding all areas of airline finance Designed to address each of the distinct areas of financial management in an air transport industry context it also shows how these fit together while each chapter and topic provides a detailed resource which can be also consulted separately Supported at each stage by practical airline examples it examines the financial trends and prospects for the airline industry as a whole contrasting the developments for the major regions and airlines Important techniques in financial analysis are applied to the airline industry together with critical discussion of key issues Thoroughly amended and updated throughout the third edition reflects the many developments that have affected the industry since 2001 It features several important new topics including Low Cost Carriers LCCs fuel hedging and US Chapter 11 provisions The sections on financial statements and privatisation have been expanded and a new chapter has been added on equity finance and IPOs New case studies have been added as well as the latest available financial data The range and perspective is even greater than before with significant expansion of material specific to the US and Asia The book is a key resource for students of airline management and a sophisticated and authoritative guide for analysts in financial institutions and consultancies executives in airlines and related industries and civil aviation departments

*Foundations of Airline Finance* Bijan Vasigh, 2017-11-30 *Foundations of Airline Finance Methodology and Practice* is a textbook that comprehensively covers at a basic level all aspects of the subject bringing together many of the numerous and informative articles and institutional developments that have characterized the field of airline finance in the previous two decades In the early chapters the reader is introduced to the elementary theoretical foundations that underpin the role of finance in the airline industry Critical topics such as the time value of money the notion of risk and return and the complex nature of costs fixed semi fixed variable and marginal are discussed and illustrated with concrete examples This is followed by an in depth presentation of the role of accounting in airlines Ratio analysis is used to further analyze airline financial statements Airline industry specific metrics such as cost per available seat mile CASM and revenue per revenue passenger mile RRPM are covered The role of capital and asset management is then explained in the following chapters The final chapters of the text present some important practical applications of the theoretical ideas presented earlier these applications include hedging the buy versus lease decision for aircraft and the question of the valuation of assets mainly aircraft Moreover specific methods for actually calculating internal valuation are presented and evaluated *Foundations of Airline Finance Methodology and Practice* will be of greatest value to students who

are contemplating entering financial management in the air transportation industry however the text will also serve as an accessible and comprehensive reference for industry professionals *Airline Management Finance* Victor Hughes,2019-12-05 *Airline Management Finance The Essentials* is of significant benefit to airline industry practitioners seeking a focused neatly contained and accessible resource that provides explicit financial information pertinent to their current or future role The book explains and demystifies an airline s financing and the financial reporting of its operations to airline staff and others It seeks to explain the role of finance and the Finance Department in a non technical way so staff can appreciate the value of the department and its information resources and see finance as an active contributor to the airline s operation It concentrates on practical matters explaining frequently used financial and accounting terms how financial strategy works the uses of various types of financial reporting as well as what financial risk is and how it can be managed through the co operation of finance and operating staff Staff who understand the airline s finances and financial system are more likely to make decisions which align with the airline s strategy and objectives They will also know how to use the financial information which is available The book establishes a good foundation of financial knowledge for all staff This book is recommended reading for new employees in airline finance and related areas as well as those starting to move up the supervisory ladder in an airline *Foundations of Airline Finance* Bijan Vasigh,Zane C. Rowe,2019-07-02 There are few industries that have had a more profound impact on business and society over the last century than aviation This book is an accessible up to date introduction to the current state of the aviation industry which provides readers with the tools necessary to understand the volatile and often complicated nature of airline finance Understanding finance is critical in any industry however the financial track record of the airline industry places even more importance on effective financial management *Foundations of Airline Finance* provides an introduction to the basics of finance including time value of money the valuation of assets and revenue management and the particular intricacies of airline finance where there can be wild fluctuations in both revenues and costs The third edition of this text has been extensively updated to reflect the many changes in the air transport industry that have taken place since the publication of the second edition and features an expanded chapter on aircraft leasing and many new international case examples This thorough introduction to aviation finance is valuable reading as a general introductory financial text or as reading in specialized airline finance classes

**Airline Finance** Peter S. Morrell,2007 Revised and updated in its third edition this internationally renowned and respected book provides the essentials to understanding all areas of airline finance Designed to address each of the distinct areas of financial management in an air transport industry context it also shows how these fit together while each chapter and topic provides a detailed resource which can be also consulted separately Thoroughly amended and updated throughout the third edition reflects the many developments that have affected the industry since 2001 It features several important new topics including Low Cost Carriers LCCs fuel hedging and US Chapter 11 provisions *Foundations of Airline Finance* Bijan

Vasigh, 2017-11-10 *Foundations of Airline Finance Methodology and Practice* is a textbook that comprehensively covers at a basic level all aspects of the subject bringing together many of the numerous and informative articles and institutional developments that have characterized the field of airline finance in the previous two decades. In the early chapters the reader is introduced to the elementary theoretical foundations that underpin the role of finance in the airline industry. Critical topics such as the time value of money, the notion of risk and return, and the complex nature of costs (fixed, semi-fixed, variable, and marginal) are discussed and illustrated with concrete examples. This is followed by an in-depth presentation of the role of accounting in airlines. Ratio analysis is used to further analyze airline financial statements. Airline industry specific metrics such as cost per available seat mile (CASM) and revenue per revenue passenger mile (RRPM) are covered. The role of capital and asset management is then explained in the following chapters. The final chapters of the text present some important practical applications of the theoretical ideas presented earlier; these applications include hedging the buy versus lease decision for aircraft and the question of the valuation of assets, mainly aircraft. Moreover, specific methods for actually calculating internal valuation are presented and evaluated. *Foundations of Airline Finance Methodology and Practice* will be of greatest value to students who are contemplating entering financial management in the air transportation industry; however, the text will also serve as an accessible and comprehensive reference for industry professionals.

**Foundations of Airline Finance** Bijan Vasigh, 2014-11-13 In recent years the airline industry has experienced severe volatility in earnings with airlines recording periods of substantial profits that are closely followed by periods of financial distress. This trend has continued into the new millennium with numerous examples of airlines across the globe entering bankruptcy protection or liquidating. The text provides an introduction to both the basics of finance and the particular intricacies of airline finance where there can be significant fluctuations in both revenues and costs. This new edition also includes capital budgeting, management of current assets, financial risk analysis, fuel hedging, aircraft leasing. This textbook contains chapters that cover unique aspects of the aviation financial decision making process. These include a rigorous and structured presentation of the buy versus lease decision that is prevalent in the industry, a valuation process for aviation assets, the recent trend toward privatization, and the difficulty inherent in the valuation of a publicly owned or semi-publicly owned asset. *Foundations of Airline Finance* now in its second edition is an introductory text that can be used either as a general financial text or in a specialized class that deals with aviation finance in particular.

*Airline Finance* Peter S. Morrell, 2002 Air transport industry finance with its complexity and special needs such as route rights, airport slots, aircraft leasing, options, and frequent flyer programmes requires specific knowledge. While there are numerous financial management and corporate finance texts available, few of these provide explanations for the singularities of the airline industry with worked examples drawn directly from the industry itself. Revised and updated in its second edition, this book provides the essentials to understanding all areas of airline finance. Designed to address each of the distinct areas of financial management in an air transport industry context.

it also shows how these fit together while each chapter and topic provides a detailed resource which can also be consulted separately The book is a key resource for students of airline management and a sophisticated and authoritative guide for analysts in financial institutions and consultancies executives in airlines and related industries and civil aviation departments

BOOK JACKET Title Summary field provided by Blackwell North America Inc All Rights Reserved *Perspectives on International Financial Reporting and Auditing in the Airline Industry* Can Öztürk,2022-02-03 *Perspectives on International Financial Reporting and Auditing in the Airline Industry* draws on the framework of financial reporting in the global airline industry for the year 2018 and focuses on the airline financial reporting based on IFRSs and audit of airline financial reporting based on International Standards on Auditing **Fiscal Aspects of Aviation Management** Robert W. Kaps,2000 Although introductions to courses in finance exist for a variety of fields Robert W Kaps provides the first text to address the subject from an aviation viewpoint Relying on his vast experience twenty plus years in the airline industry and more than thirty years in aviation Kaps seeks not only to prepare students for careers in the aviation field but also to evoke in these students an excitement about the business Specifically he shows students how airlines airports and aviation are financed Each chapter contains examples and illustrations and ends with suggested readings and references Following his discussion of financial management and accounting procedures Kaps turns to financial management and sources of financial information Here he discusses types of business organizations corporate goals business ethics maximizing share price and sources of financial information Kaps also covers debt markets financial statements air transport sector revenue generation and air transport operating cost management including cost administration and labor costs fuel and landing fees and rentals He describes in depth air transport yield management systems and airport financing including revenues ownership operations revenue generation funding allocation of Air Improvement Program funds bonds and passenger facility charges Kaps concludes with a discussion of the preparation of a business plan which includes advice about starting and running a business He also provides two typical business plan outlines While the elements of fiscal management in aviation follow generally accepted accounting principles many nuances are germane only to the airline industry Kaps provides a basic understanding of the principles that are applicable throughout the airline industry *Compendium of International Civil Aviation* Adrianus D. Groenewege,1996 **Flight International** ,1993 **IATA Review** ,1994-07 *New Serial Titles* ,1973 *Principles of Operations Management* Barry Render,Jay Heizer,1997 This text is designed as a briefer less technical introduction to operations management than the more traditional principles of operations management texts Available in two versions the hardcover version includes the Quantitative tutorials and the softcover version does not Most mathematical techniques are covered in the chapter supplements which are found in both versions **[New serial titles / Mehrjahresausgabe ] ; New serial titles : NST; a union list of serials commencing publication after December 31, 1949. [Mehrjahresausgabe]. 1. A - C ,1973 **American Aviation** ,1957 The Price Waterhouse Review ,1967**

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