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The Accounting manual is an essential companion for anyone working in the world of investment banking, corporate finance or equity research. It will be equally valuable to corporate bankers and credit analysts.

Starting with the fundamentals of the accounting world, the manual gives a pragmatic explanation of accounting from the user's (rather than the accountant's) perspective. The manual explores how we construct accounts and how to do valuation and credit risk analysis of businesses using their published accounts. It reviews all of the complex and developing areas of accounting, such as pensions and derivatives, to show how these affect valuation and risk in businesses. The manual also gives a practical insight into the shortcomings and problems of current accounting practices and accounting rules to give the reader insight to how accounting information can differ and its impact on analysis and valuation. IFRS and US GAAP are compared where relevant.

The manual is a comprehensive review of current accounting. It is an excellent text for the accounting novice as a structured introduction to how to read and interpret accounts. It also serves as an excellent reference for active practitioners to dip into.

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