

# Airline Finance Accounting Management

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## **Aviation Safety, Human Factors - System Engineering - Flight Operations - Economics - Strategies - Management** - Hans M. Soekkha 2020-03-26

Questions concerning safety in aviation attract a great deal of attention, due to the growth in this industry and the number of fatal accidents in recent years. The aerospace industry has always been deeply concerned with the permanent prevention of accidents and the conscientious safeguarding of all imaginable critical factors surrounding the organization of processes in aeronautical technology. However, the developments in aircraft technology and control systems require further improvements to meet future safety demands. This book embodies the proceedings of the 1997 International Aviation Safety Conference, and contains 60 talks by internationally recognized experts on various aspects of aviation safety. Subjects covered include: Human interfaces and man-machine interactions; Flight safety engineering and operational control systems; Aircraft development and integrated safety designs; Safety strategies relating to risk insurance and economics; Corporate aspects and safety management factors --- including airlines services and airport security environment.  
[Airline Management Finance](#) - Victor Hughes  
2019-12-03

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 de-

mystifies 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 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. The 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.

**The Evolution of Yield Management in the Airline Industry** - Ben Vinod 2021-05-28

This book chronicles airline revenue management from its early origins to the last frontier. Since its inception revenue management has now become an integral part of the airline business process for competitive advantage. The field has progressed from inventory control of the base fare, to managing bundles of base fare and air ancillaries, to the precise inventory control at the individual seat level. The author provides an end-to-end view of pricing and revenue management in the airline industry covering airline pricing, advances in revenue management, availability, and air shopping, offer management and product distribution, agency revenue management, impact of revenue management across airline planning and operations, and emerging technologies is travel. The target audience of this book is practitioners who want to understand the basics and have an end-to-end view of revenue management.

*Guide for Prospective Financial Information, with Conformig Changes as of* - American Institute of Certified Public Accountants. Financial Forecasts and Projections Task Force 2003

*Foundat ions of Ai rli ne Fi nan* 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.

Critical Issues in Air Transport Economics and Business - Rosário Macário 2010-10-04

This book offers material for strategic thinking featuring contributions from key figures in Europe, the US and Asia. The focus of the book expands from economic to legal issues, bankruptcy and safety and security. The carefully selected papers offer a thorough and structured analysis of major current developments in the air transport industry. Fully up to date, topics covered include competitive strength, capacity utilisation and risk. The most likely future scenarios are more or less known. Only, the timeframe remains uncertain. The speed at which the various market players in the

air transport chain will implement their strategies remains the key question. This depends on a whole range of exogenous and endogenous variables, as this book aspires to demonstrate. As both an overview of the current issues affecting the industry and as a cohesive set of strategic documents, therefore, this collection will prove invaluable for policy makers and researchers alike.

**EBOOK: Management Accounting** - John Burns 2013-01-16

A modern and contemporary approach to Management Accounting, this brand new textbook written specifically for courses in the UK and Europe provides an essential grounding for students studying both traditional and new Management Accounting techniques. Importantly, this complete text takes its readers beyond just the traditional accounting techniques, to place accounting information and the role of the Management Accountant in a broader organizational context. The text will provide a definitive education for tomorrow's "business-partner" Management Accountants and finance-literate business managers.

**The GAO Review** - 1974

**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. *Corporate Governance, Sustainability, and Information Systems in the Aviation Sector, Volume I* - Kasım Kiracı 2022-10-26

This book delves into corporate governance, sustainability, and information systems related to the aviation sector. Due to globalization and rise in cross-border business, the aviation sector has become an essential means of transport. However, the industry has tremendous impact on social, economic, and natural environments and carries significant risks. The book explores such issues plaguing the aviation sector under three key areas: CSR and sustainability, information systems and risk management, and

corporate governance and accountability in the airline industry. The book concludes with an analysis of the impact of COVID-19 crisis on the industry and ways to respond and recover from the effects of the pandemic.

**Audit and Accounting Guide** - AICPA 2016-11-07

Get the industry-specific knowledge you need to successfully perform every aspect of your engagement. From revenue recognition challenges associated with frequent flyer programs to guidance for Fresh-Start Accounting, this Guide has you covered. Airlines - Audit & Accounting Guide provides best practices for accounting and auditing specific to major, regional and cargo airlines, including relevant guidance contained in standards issued through March 1, 2013. Guidance is supplemented with specific "how-to" recommendations for applying the standards to the airline industry. This Guide covers best practices related to revenue recognition, equipment purchase and maintenance issues, auditing risks, and much more. Covered topics include: Passenger Facility Charges-Save time and avoid errors with the Sample PFC Report-fully updated to comply with the Clarity Standards. Fresh-start Accounting-Step-by-step guidance through the complexities of executing a successful emergence. ASU 2012-02: Impairment Testing for indefinite-lived intangible assets-Guidance on determining when a qualitative assessment is indicated for your client. Audit risk factors-Be prepared to spot red-flags within your audit engagement related to management structure, industry developments, operating characteristics, and more. Revenue recognition-Industry standards and strategies are provided for trouble-spots such as frequent flyer programs, gross vs. net, capacity purchase agreements, manufacturer incentives and multiple element arrangements Clarified Auditing Standards-All auditing content has been fully conformed to reflect changes resulting from the Clarity Project. **Airline Finance** - Peter S. Morrell 2018-05-02 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 fourth 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 fourth edition reflects the many developments that have affected the industry, with a particular emphasis on the full impact of the global banking and sovereign debt crises. This edition also features new material discussing the increased airline mergers and acquisitions (M&A) activity of recent years, and considers the likelihood of further consolidation in the future. 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.

**Airline Governance** - Victor Hughes  
2020-10-01

Anyone becoming a company director faces a steep learning curve; this book will give every director and especially one joining the board of an airline, a head-start on the process. *Airline Governance: The Right Direction* will help existing directors, those who have been newly appointed and those 'in waiting' in a company's management. This book reviews the fundamentals of corporate governance and puts them into the context of guiding, directing and managing an airline, and also complements the discussion of accounting and finance in its sister book *Airline Management Finance: The Essentials*. The detailed review will give

directors confidence to make decisions on governance matters, avoiding a 'tick the box' approach and focusing on what is important. This book not only gives directors a comprehensive introduction to good governance, but also discusses the application of the principles of governance for an airline at various stages of its development so any changes can be made at the right time. Understanding corporate governance not only helps directors, but also an airline's senior and junior management, because the considerations around matters such as 'conflict of interest' apply to all decision-makers in the organisation. Understanding and applying good governance does not guarantee success, but it surely helps in achieving it.

**Aircraft Finance** - Bijan Vasigh 2012-06-15

This title presents a flexible valuation and decision-making tool for financial planners, airlines, lease companies, bankers, insurance companies, and aircraft manufacturers.

*Foundations of Airline Finance* - Bijan Vasigh  
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 2018-04-27

This title was first published in 2002: The purpose of this book is to provide, as far as possible, a broad understanding of all areas of airline finance. It is intended to be suitable for both those in the industry without any financial background and newcomers to the industry who may have some knowledge of finance.

**EBOOK: Financial Accounting (GE), 8e -**

Robert Libby 2016-04-16

EBOOK: Financial Accounting (GE), 8e

*Air Transport Management*- Lucy Budd

2016-11-10

Commercial air transport is a global multimillion dollar industry that underpins the world economy and facilitates the movement of over 3 billion passengers and 50 million tonnes of air freight worldwide each year. With a clearly structured topic-based approach, this textbook presents readers with the key issues in air transport management, including: aviation law and regulation, economics, finance, airport and airline management, environmental considerations, human resource management and marketing. The book comprises carefully selected contributions from leading aviation scholars and industry professionals worldwide. To help students in their studies the book includes case studies, examples, learning objectives, keyword definitions and 'stop and think' boxes to prompt reflection and to aid understanding. *Air Transport Management* provides in-depth instruction for undergraduate and postgraduate students studying aviation and business management-related degrees. It also offers support to industry practitioners seeking to expand their knowledge base.

Revenue Management - Ronald Huefner

2011-05-20

This book will present the topic of revenue management from a managerial accounting and financial management perspective. Its audience includes finance and accounting executives and managers, CPAs and consultants, and MBA and EMBA students and faculty interested in managerial accounting and financial management. It adds a field of parallel interest to the well-established field of cost management. The topic is important as individuals in the above-mentioned audience need to analyze revenue management decisions from an accounting/finance perspective. Thus, an

accounting/finance dimension is added to the existing marketing, modeling, and industry-specific literatures. Only a handful of references exist in the accounting/finance literatures at this time. The reader will benefit from a comprehensive understanding of the field of revenue management, its history and applications, and its extensions to a variety of business types, as reflected in the various literatures of this field. These will be then integrated with managerial accounting and finance concepts so that the reader has a framework for the analysis of revenue management decisions.

**Managing Financial Risk and Its Interaction with Enterprise Risk Management** - Daniel A.

Rogers 2010-12-16

This chapter first discusses financial risk management from a broad perspective, including possible definitions and examples of industry applications of financial hedging. The discussion then moves to a basic review of the theoretical rationales for managing (financial) risk and the related empirical findings. The potential for the interaction of financial hedging with other areas of risk management (such as operational and strategic) is then explored. Finally, there is a discussion regarding the lessons that can be applied to Enterprise Risk Management from the knowledge base about financial hedging.

**Ethics and Sustainability in Accounting and Finance, Volume I** - Kıymet Tunca Çalıyurt

2019-01-14

This book discusses recent developments relating to ethical and sustainable issues in accounting & finance. Accounting is often seen as a technical discipline that records, classifies and reports financial transactions. However, since the financial information produced concerns all interest groups both within and outside the enterprise, accounting also has social characteristics and involves multi-faceted duties and responsibilities. As such, in addition to basic principles and accepted rules and standards in the field, this book focuses on the ethical aspects and fundamentals of this profession that accountants should also take into consideration, as this is the only way to build and preserve society's confidence in accounting and increase its social credibility.

**Airline Management Finance** - Victor Hughes  
2019-12-07

*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.

*Daily Graphs* Ransford Tetteh 2010-01-18

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. Report of Department of Transportation Air Traffic Control Advisory Committee - United States. Department of Transportation. Air Traffic Control Advisory Committee 1970

The Airline Profit Cycle - Eva-Maria Cronrath  
2017-07-06

The air transport industry has high economic impact; it supports more than 60 million jobs worldwide. Since the early years of commercial air travel, passenger numbers have grown tremendously. However, for decades airlines' financial results have been swinging between profits and losses. The airline industry's aggregate net average profit between 1970 and 2010 was close to zero, which implies bankruptcies and layoffs in downturns. The profit cycle's amplitude has been rising over time, which means that problems have become increasingly severe and also shows that the industry may not have learned from the past. More stable financial results could not only facilitate airline management decisions and improve investors' confidence but also preserve employment. This book offers a thorough understanding of the airline profit cycle's causes

and drivers, and it presents measures to achieve a higher and more stable profitability level. This is the first in-depth examination of the airline profit cycle. The airline industry is modelled as a complex dynamic system, which is used for quantitative simulations of 'what if' scenarios. These experiments reveal that the general economic environment, such as GDP or fuel price developments, influence the airline industry's profitability pattern as well as certain regulations or aircraft manufactures' policies. Yet despite all circumstances, simulations show that airlines' own management decisions are sufficient to generate higher and more stable profits in the industry. This book is useful for aviation industry decision makers, investors, policy makers, and researchers because it explains why the airline industry earns or loses money. This knowledge will advance forecasting and market intelligence. Furthermore, the book offers practitioners different suggestions to sustainably improve the airline industry's profitability. The book is also recommended as a case study for system analysis as well as industry cyclicity at graduate or postgraduate level for courses such as engineering, economics, or management.

*Aircraft Valuation* David Yu 2020-10-23

This book is one of the first to explore aviation and aircraft leasing and its values establishing it as a standalone investable asset class within the larger real assets industry. Airplanes are a crucial but capital-intensive component of the global economy. The author, as an academic, researcher, appraiser, advisor and businessperson in the industry, bridges a gap in the existing literature with his analysis of the underlying aviation asset class return and risk profile. The book describes the characteristics, dynamics and drivers of the global, Asia and China specific aviation and leasing landscapes. Recent effects of COVID-19 on aviation and an analysis of the drivers affecting cross border mergers and acquisitions in the industry are also investigated. The book includes 20+ years of empirical aircraft valuation evidence and analysis of its characteristics establishing the aircraft and sub-segments as asset classes. In addition, characteristic comparisons to other real asset subclasses and benchmarks are examined. This book will be of interest to

academics, financiers, investors, industry participants and more general aviation enthusiasts.

**Handbook of Operations Analytics Using Data Envelopment Analysis** - Shih-Nan Hwang 2016-07-01

This handbook focuses on Data Envelopment Analysis (DEA) applications in operations analytics which are fundamental tools and techniques for improving operation functions and attaining long-term competitiveness. In fact, the handbook demonstrates that DEA can be viewed as Data Envelopment Analytics. Chapters include a review of cross-efficiency evaluation; a case study on measuring the environmental performance of OECD countries; how to select a set of performance metrics in DEA with an application to American banks; a relational network model to take the operations of individual periods into account in measuring efficiencies; how the efficient frontier methods DEA and stochastic frontier analysis (SFA) can be used synergistically; and how to integrate DEA and multidimensional scaling. In other chapters, authors construct a dynamic three-stage network DEA model; a bootstrapping based methodology to evaluate returns to scale and convexity assumptions in DEA; hybridizing DEA and cooperative games; using DEA to represent the production technology and directional distance functions to measure bank performance; an input-specific Luenberger energy and environmental productivity indicator; and the issue of reference set by differentiating between the uniquely found reference set and the unary and maximal types of the reference set. Finally, additional chapters evaluate and compare the technological advancement observed in different hybrid electric vehicles (HEV) market segments over the past 15 years; radial measurement of efficiency for the production process possessing multi-components under different production technologies; issues around the use of accounting information in DEA; how to use DEA environmental assessment to establish corporate sustainability; a summary of research efforts on DEA environmental assessment applied to energy in the last 30 years; and an overview of DEA and how it can be utilized alone and with other techniques to investigate corporate environmental

sustainability questions.

**Air Transportation** - Dr John G. Wensveen  
2015-05-28

*Air Transportation: A Management Perspective* by John Wensveen is a proven textbook that offers a comprehensive introduction to the theory and practice of air transportation management. In addition to explaining the fundamentals, the book transports the reader to the leading edge of the discipline, using past and present trends to forecast future challenges and opportunities the industry may face, encouraging the reader to really think about the decisions a manager implements. Written in an easy-to-read, easy-to-understand style, the Eighth Edition modernizes the text focusing on newly emerging management trends, innovative technology, and an increased emphasis on global changes in the industry that will change the future of aviation. New and updated material has been added throughout the text including mini case examples and supplemental presentation materials for each chapter. *Air Transportation: A Management Perspective* is suitable for almost all aviation programs that feature business and management. Its student-friendly structure and style make it highly suitable for modular courses and distance-learning programs, or for self-directed study and continuing personal professional development.

*Audits of Property and Liability Insurance Companies* - American Institute of Certified Public Accountants. Insurance Companies Committee 1998

Occupational Outlook Handbook - United States. Bureau of Labor Statistics 1976

**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.

The Commercial Aircraft Finance Handbook - Ronald Scheinberg 2017-12-12

The Commercial Aircraft Finance Handbook is a

resource for every type of aircraft finance practitioner - seasoned and starter alike. The handbook offers a comprehensive overview of the multifaceted matters that arise in the process of financing commercial aircraft. The book clearly reviews the different topics on a high-level basis, and then explains the terminology used for each particular area of specialization.. It can be used as both a learning aid and reference resource. The area of commercial aircraft finance is multidisciplinary one, touching professionals across law, finance, insurance, and leasing (to name a few) and this book arms these diverse practitioners with a framework for knowing the questions and issues that should be considered in an aircraft financing transaction. This book will also provide practitioners just starting out in this field with an introduction to the myriad of topics in aircraft finance while providing more seasoned professionals with explanations of matters outside their normal area of expertise. As well, all practitioners will benefit from the resources provided in the appendices.

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.

**Aircraft Leasing and Financing** - Vitaly S. Guzhva 2018-11-29

*Aircraft Financing and Leasing: Tools for Success in Aircraft Acquisition and Management* provides researchers, industry professionals and students with a thorough overview of the skills necessary for navigating this dynamic field. The book details the industry's foundational concepts, including aviation law and regulation, airline credit analysis, maintenance reserves, insurance, transaction cost modeling, risk

management tools, such as fuel hedging, and the art of lease negotiations. Different types of aircraft are explored, highlighting their purposes, as well as when and why airline operators choose specific models over others. In addition, the book also covers important factors, such as maintenance reserve development, modeling financial returns for leased aircraft, and appraising aircraft values. Most chapters feature detailed case studies, applying concepts to actual industry circumstances. Users will find this an ideal resource for practitioners or as an outstanding reference for senior undergraduate and graduate students. Presents the foundations of aircraft leasing and financing, including aviation law and regulation, airline credit analysis, maintenance reserves, insurance, transaction cost modeling, and more Provides an overview of the different types of aircraft, their purposes, and when and why operators choose specific models over others Offers a blend of academic and professional views, making it suitable for both student and practitioner Serves as an aircraft finance and leasing reference for those starting their careers, as well as for legal, investment, and other professionals

**Airline Finance** - Dr Peter S Morrell  
2013-06-28

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 fourth 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 fourth edition reflects the many developments that have affected the industry, with a particular emphasis on the full impact of the global banking and sovereign debt crises. This edition also features new material discussing the increased airline mergers and acquisitions (M&A) activity of recent years, and considers the likelihood of further consolidation in the future. 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.

**Digitalization in Finance and Accounting** - David Procházka 2021-02-05

This book explores current digitalization issues in finance and accounting with particular focus on emerging and transitioning markets. It features models, empirical studies and cases studies on topics such as Fintech, blockchain technology, financing renewable energy, and XBRL usage from sectors such health care, pharmacology, transportation, and education. Such a complex view of current economic phenomena makes the volume attractive not only for academia, but also for regulators and policy-makers, when deliberating the potential outcome of competing regulatory mechanisms.

**Airline Management** - W.S. Barry 2017-04-21

This book, first published in 1965, illustrates the world of management in the airline industry. It examines the external relations with customers, government, investors, suppliers and competitors, as well as internal relations within the business such as organization and industrial relations.

**Financial Analyst's Handbook: Methods, theory, and portfolio management** - Sumner N. Levine 1975