

Airline Finance And Accounting Management

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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.

Airline Finance - Peter S. Morrell 2018-05-02

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related industries, and civil aviation departments.

Non-Financial Disclosure and Integrated Reporting -

Lucrezia Songini 2020-03-12

For researchers and managers interested in performance measurement, this volume includes innovative research that sheds light on topics such as the determinants of disclosure quality, the identification of appropriate metrics, the relationship among the different disclosure mechanisms and between voluntary and mandatory disclosure, and many more.

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 Management Finance

Victor Hughes 2019-12-07

Airline Management Finance:

The Essentials is of significant

benefit to airline industry

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information pertinent to their

current or future role. The

book explains and de-mystifies

an airline's financing and the

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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.

Guide for Prospective Financial Information, with Conforming Changes as of ... - American Institute of Certified Public Accountants. Financial Forecasts and

Projections Task Force 2003

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.

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.

The Airline Profit Cycle
Cydrea-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.

Audits of Property and Liability Insurance

Companies - American Institute of Certified Public Accountants. Insurance Companies Committee 1998

Graphic Showbiz - Nanabanyin Dadson 2011-01-06

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.

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

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Airline Finance - Peter S. Morrell 2007

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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.

Routledge Library Editions: Transport Economics Various 2021-07-30

This set of previously out-of-print titles is an essential reference collection on the topic of transport economics. Providing in-depth analysis on a variety of aspects, including the economics of the airfreight, shipping and rail industries, it also examines the economics of road transport and more focused areas such as containerisation.

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.

Business and Corporate Aviation Management,

Second Edition - John Sheehan 2013-04-22

The best resource on how to establish and run a company flight department--revised and updated! Business and Corporate Aviation Management, Second Edition, is the most comprehensive and practical guide for a company to start an on-demand air transportation system--and make it work. This one-of-a-kind resource skillfully blends business and aviation issues to provide solid decision-making strategies and smart operating practices needed to define, establish, and manage a corporate flight department--utilizing the author's more than four decades of experience in the aviation industry. As business aviation continues to evolve, this blueprint for developing successful flight departments is changing with it. Fully updated, the Second Edition includes the latest business aircraft, equipment technology, and maintenance practices. It has also been revised to reflect the growing importance of safety

management systems along with changes in running and managing a flight department. New to this edition: Current regulations and aviation statistics Tables and graphs updated to reflect current values Regulations associated with increased international operations New material added to each chapter Operations and Safety chapters completely revised Updated management techniques

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.

Airline Management - Charles Banfe 1992

The first complete resource on the management of air transportation systems written by a recognized authority, this how-to guide provides a general overview of how these corporations function, explaining the rationales and forces moving all decision makers and employees involved. Written at a non-technical level, the book presents data on various management structures, techniques, and problems

within the industry, both in the United States and abroad. This comprehensive guide covers government regulation, finance, equipment, technology, aircraft costs, large and small airlines, passenger and cargo systems, and more.

Airline Finance - Peter S. Morrell 2019-09-30

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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.

Handbook of Operations Analytics Using Data

Envelopment Analysis -

Shiuh-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 OPCS 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 by 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.

Airlines in a Post-Pandemic World - Nawal K. Taneja
2021-06-09

The COVID-19 pandemic represents an extraordinary inflection point that caught airlines worldwide unprepared, causing CEOs to recalibrate their business models. This book explains why this unprecedented pandemic is different from the past disruptions experienced by the airline industry during the past 50 years, and what airlines and related businesses now can do to adapt to the dramatically changed marketplace. This book presents two future scenarios: continuous improvements and elastic supply. These are considered in three specific contexts for the rebuilding of the airline business. These contexts, in the order of urgency with respect to change from the status quo, are the following. The first context is for airlines to become better prepared to deal with frequent and deeper disruptions that could be

localized or globalized relating to such areas as climate change, geopolitics, and cybersecurity. The second context is to collaborate and integrate within the much broader travel ecosystem, possibly using platforms to innovate on new value systems. The third context, which has always been the case and drives the first two, is for airlines to offer real solutions to people's travel needs, solutions developed with imagination and turbocharged innovation, even as we contemplate new technology airplanes and mobility as a service solutions. This book is recommended reading for all senior-level practitioners of airlines and related businesses, as well as aviation policy makers worldwide.

The Global Commercial Aviation Industry - Sören Eriksson
2015-07-16

This book provides a state-of-the-art overview of the changes and development of the civil international aircraft/aviation industry. It offers a fully up-to-date account of the

international developments and structure in the aircraft and aviation industries from a number of perspectives, which include economic, geographical, political and technological points of view. The aircraft industry is characterized by very complex, high technology products produced in relatively small quantities. The high-technology requirements necessitate a high level of R&D. In no other industry is it more of interdependence and cross-fertilisation of advanced technology. Consequently, most of the world's large aircraft companies and technology leaders have been located in Europe and North America. During the last few decades many developing countries have tried to build up an internationally competitive aircraft industry. The authors study a number of important issues including the political economy of the aircraft industry, globalization in this industry, innovation, newly industrializing economies and the aircraft industry. This book

also explores regional and large aircraft, transformation of the aviation industry in Central and Eastern Europe, including engines, airlines, airports and airline safety. It will be of great value to students and to researchers seeking information on the aircraft industry and its development in different regions.

Transportation Costs and Costing, 1917-1973 -

Emanuel Benjamin Ocran, Jr.
2017-06-14

As an important industry, transportation costs account for a considerable percentage of the gross national product of countries. It is therefore key to have at the disposal of those concerned with transportation activities, a bibliographical literature on costs and costing. The bibliography lists books, papers, technical reports, journal articles, and information rarely found in books and dissertations.

Occupational Outlook

Handbook - United States.

Bureau of Labor Statistics 1976

Airline e-Commerce Michael Hanke 2016-05-20

From the few tickets that were sold by Alaska Airlines and former British Midland in December 1995 via the industry's first airline booking engine websites, global online travel has grown to generate today more than half a trillion dollars in annual revenue. This development has brought significant changes to the airline business, travel markets, and consumers. Today, airlines worldwide not only use e-commerce for online marketing and selling but also as a platform to offer unique services and capabilities that have no counterpart in the physical world. This book is an in-depth introduction to airline e-commerce. It covers a broad scope of areas that are essential to an airline's ongoing digital transformation. Digital properties & features E-marketing E-sales & distribution Web customer service E-commerce organization E-commerce strategy Written by an airline e-commerce expert and

illustrated with numerous examples of leading airlines in this area, Dr. Hanke provides for comprehensive "behind-the-scenes" details of how airline e-commerce works. This book is a crucial companion for students and practitioners alike because it allows the reader to acquire a thorough foundation of airline e-commerce. Furthermore, the book enables the reader to appreciate the ramifications of airline e-commerce in certain corporate areas and to take effective action for a successful e-commerce strategy.

The GAO Review - 1974

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.

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 Airline Business - Rigas Doganis 2006

The second edition of Rigas Doganis' book brings the airline industry story up to date, exploring airline mergers and alliances, price wars, the impact of disasters and the future prospects for the industry as a whole.

Airline Management Finance - Victor Hughes

2019-12-13

Airline Management Finance:

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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.

Finance and Risk Management for International Logistics and the Supply Chain - Stephen Gong 2018-08-23

Finance and Risk Management for International Logistics and the Supply Chain presents a detailed overview of financial and risk management tools, activity-based costing, and multi-criteria decision-making, providing comprehensive guidance for those researching and working in logistics and supply chain management. The book breaks new ground, combining the expertise of leading authorities to analyze and navigate the funding components for these critical transportation functions. As the

international logistics and supply chain transportation fields have recently received heavy investments, this research and the theory behind it provide a timely update on risk management, finance and legal and environmental impacts. Users will find sections that address the wide-ranging issues related to this emerging field that are presented from an international and holistic perspective. Provides a valuable reference covering the full slate of financial issues of interest to global players in the international transport, logistics and supply chain industries Covers a truly international perspective, addressing a diverse variety of worldwide transport, logistics and supply chain contexts Features finance and risk-management strategies related to the banking industry, exchange rates, fuel prices, climate-related funding, freight derivatives and legal aspects

[An Introduction to Airline Economics](#) - William E. O'Connor 2001

Thoroughly revised to cover recent changes in the industry, this classic book continues to be the standard introduction to the economics of U.S. airlines.

[Airline Operations and Management](#) - Gerald N. Cook
2017-02-03

[Airline Operations and Management: A Management Textbook](#) is a survey of the airline industry, mostly from a managerial perspective. It integrates and applies the fundamentals of several management disciplines, particularly economics, operations, marketing and finance, in developing the overview of the industry. The focus is on tactical, rather than strategic, management that is specialized or unique to the airline industry. The primary audiences for this textbook are both senior and graduate students of airline management, but it should also be useful to entry and junior level airline managers and professionals seeking to expand their knowledge of the industry beyond their own functional area.

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. [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.

Flying Off Course - Rigas Doganis 2019-01-10

Aviation is one of the most widely talked about industries in the global economy and yet airlines continue to present an enigma. Between 2010 and 2018 the global airline industry experienced its longest period of sustained profitability; however, huge global profits

hid a darker side. Many airlines made inadequate profits or serious losses while others collapsed entirely. This fifth edition of *Flying Off Course* explains why. Written by leading industry expert, Rigas Doganis, this book is an indispensable guide to the inner workings of this exciting industry. Providing a complete, practical introduction to the fundamentals of airline economics and marketing, it explores the structure of the market, the nature of airline costs, issues around pricing and demand, and the latest developments in e-commerce. Vibrant examples are drawn from passenger, charter and freight airlines to provide a dynamic view of the entire industry. This completely updated edition also explores the sweeping changes that have affected airlines in recent years. It includes much new material on airline alliances, long-haul low-cost airlines, new pricing policies and ancillary revenues in order to present a compelling account of the current state of the airline

industry. Offering a practical approach and peppered with real examples, this book will be valuable to anyone new to the airline industry as well as those wishing to gain a wider insight into its operations and economics. For undergraduate or postgraduate students in transport studies, tourism and business the book provides a unique insider's view into the workings of this exciting industry.

The Global Airline Industry

Peter Belobaba 2015-07-06

Extensively revised and updated edition of the bestselling textbook, provides an overview of recent global airline industry evolution and future challenges Examines the perspectives of the many stakeholders in the global airline industry, including airlines, airports, air traffic services, governments, labor unions, in addition to passengers Describes how these different players have contributed to the evolution of competition in the global airline industry, and the implications for its future

evolution Includes many facets of the airline industry not covered elsewhere in any single book, for example, safety and security, labor relations and environmental impacts of aviation Highlights recent developments such as changing airline business models, growth

of emerging airlines, plans for modernizing air traffic management, and opportunities offered by new information technologies for ticket distribution Provides detailed data on airline performance and economics updated through 2013