



Airline Finance

By Peter S. Morrell

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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.

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Editorial Review

Review

Peter Morrell has cleverly dissected the key aspects of airline finances and provided an excellent guide to both the routine financial requirements, such as financial statements and ratios, and also to the specific issues facing airline finance executives, such as airline risk management, valuations and privatisations. This is an essential compendium to airline finance executives, their financiers and investors and anyone with a passion for this fascinating industry.' --Ian Milne, British Airways. Author of Bridging the GAAP

'The book strikes the right balance between the practical and technical financial elements, incorporating a range of aviation examples (often via useful box case studies) as well as hypothetical work-through examples. All in all, it provided me with some very useful insights into airline finance, both in terms of the detailed airline financial calculations required and the bigger aviation issues that impact upon financial decision-making.' --Journal of Transport Geography, vol. 37, 2014

'...an excellent introduction for anyone starting at an airline or in aircraft finance...an excellent, clearly written introduction to the subject.'

Air Finance journal

'...a fascinating book that, in just over 250 pages, managed to provide a good explanation of many of those 'strange things' that you often read about but struggle to find a clear explanation for, such as the valuation of route rights, leasing options and costs of frequent flyer programmes...very good...'

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Airlines Magazine

'Airline Finance is a handy resource guide for either the security analyst assigned to follow the airline industry or for an aviation executive who needs to implement financial strategies intended to increase shareholder wealth.' --Aerlines, March 2009

About the Author

Dr Peter Morrell is a consultant and visiting professor at Cranfield University. He graduated in economics from Cambridge University and subsequently gained a Masters in air transportation from the Massachusetts Institute of Technology, where he worked on NASA sponsored research into airline forecasting and profitability. He has a doctorate from Cranfield University. Peter was employed by a merchant bank, Lazard Brothers, in the City of London, before joining the Association of European Airlines in Brussels as an economist in 1971. He worked as an air transport consultant from 1978 to 1991, initially with Alistair Tucker Associates and subsequently independently. Peter is a former head of the Department of Air Transport at the College of Aeronautics at Cranfield University, where he held a chair in air transport economics and finance, and he is the European Editor for the Journal of Air Transport Management as well as on the editorial board of Tourism Economics. He has lectured on numerous industry courses, and directs the Airline Finance course at Cranfield. Peter lectured on airline industry regulation for the Royal Aeronautical Society's annual Oxford Air Transport Course, and has taught airline management at the French L'Ecole National de l'Aviation Civil (ENAC), Donau-Universitt in Austria, Chang Jung University in Taiwan, the Hong Kong Polytechnic University and the Brazilian Instituto de Aviao Civil. He has also lectured on in-house management

courses for airlines which included British Airways, Virgin Atlantic, Singapore Airlines, Malaysia Airlines, South African Airways, Finnair, LOT Polish Airlines, Emirates Airlines and Cyprus Airways, and courses for other clients such as British Telecom. Peter has been involved in numerous airline and airport projects worldwide. His airline consultancy has included work for British Airways, British Midland, Qantas, LOT Polish Airlines, SAS, Air One, Royal Nepal Airlines and a number of African and Caribbean airlines. Airport projects have been as far afield as Argentina and Mongolia, and included Hannover, Berlin, Luton and Barcelona in Europe. Peter also directed a number of major studies for the European Commission. Peter is also the author of *Moving Boxes by Air: The Economics of International Air Cargo* (Ashgate, 2011) and has written many articles for both academic and industry journals.

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